



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
APRIL 30, 2020
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

TO: Charlotte Nash, Chairman
District Commissioners
Glenn Stephens, County Administrator
Phil Hoskins, Deputy County Administrator

FROM: Maria Woods
CFO/Director of Financial Services

DATE: May 21, 2020

SUBJECT: Monthly Financial Report for the Period Ended April 30, 2020

This report, which includes unaudited information for the fiscal year through April 2020, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 54
2019 E-911 Reimbursement Reconciliation Report & 2020 Payments	Page 69

EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in April and early May including: 1) annual E-911 payments to cities; 2) the mailing of annual assessment notices; and 3) the continuation of fiscal year 2021 budget preparation.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 9, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective and a summary of recurring monthly financial trends. This report continues with financial summaries for each of Gwinnett County's operating funds, a budget adjustments schedule for both revenues and appropriations, and a summary of 2019 and 2020 payments to cities for E-911 expenses.

Overview of Financial Variances

The License and Permitting Section of Planning and Development shifted from the Police Services District Fund to the General Fund in April as a result of a new Service Delivery Strategy agreement. State law requires that cities and counties operate under an SDS agreement that defines the services to be provided by each jurisdiction and sets out how those services are funded. Due to the movement of the License and Permitting Section of Planning and Development, the General Fund and the Police Services District Fund show substantial year-over-year revenue variances for taxes, franchise fees, and licenses and permits. General Fund revenues are up approximately \$20.3 million, and Police Services District Fund revenues are down approximately \$19.8 million compared to last year. Details about these variances are provided in the General Fund discussion on page 4.

For a true year-over-year comparison, the revenues that were moved to the General Fund in 2020 must be compared to prior year revenues in the Police Services District Fund. This comparison indicates a year-over-year decrease in occupation taxes of \$506,900, or 3.5 percent, and a year-over-year decrease in licenses and permits of \$128,500, or 8.3 percent. The decreases are the result of the COVID-19 pandemic, which has led to the extension of the business license deadline from April 1 to July 1 and postponed the deadline for alcohol excise taxes normally due in March, April, and May to September 10. Other areas with year-over-year variances that appear to be related to the pandemic include:

- Charges for services in the General Fund, primarily due to decreases in Clerk of Court filing fees, Probate Court fees, and Work Release fees
- Fines and forfeitures in the General Fund, partially due to reduced activity in the courts
- Charges for services and miscellaneous revenues in the Recreation Fund, due to the cancellation of classes and facility rentals in accordance with social distancing guidelines
- Hotel/motel tax revenues in the Tourism Fund, due to lower occupancy rates and lower average daily room rates
- Charges for services in the Local Transit Operating Fund, due to the temporary suspension of fare box collections to accommodate social distancing. Bus passengers must enter and exit through the rear doors to give space to the driver, and therefore do not have access to the fare box.

The County expects the financial impact of the COVID-19 pandemic to continue, and other revenues and expenditures will be affected. Staff is closely monitoring the situation and will continue analyzing the financial impact of the pandemic.

Annual E-911 Payments to Cities

Payments to cities providing E-911 dispatch services were made in April in the amount of \$4,410,662. This is shown as a non-departmental expenditure in the financial summary for the E-911 Fund on page 31. Additional details of these payments and the 2019 reconciliation are included on page 69.

Assessment Notices

The Gwinnett County Board of Assessors mailed most 2020 annual notices of current assessment to residential and commercial property owners in early May. Assessment notices are typically sent in early April, but were delayed this year due to the COVID-19 pandemic. The notices include estimated taxes that are based on the previous year's millage rate and the current year's property value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill, which will be mailed later this year, will be based on tax rates set by the Board of Commissioners and the Board of Education.

Property owners have 45 days from the date of the assessment notice to file an appeal. For information about the appeals process, visit www.gwinnett-assessor.com.

Notices of assessment for personal property consisting of boats, airplanes, and business equipment were mailed on May 18. Personal property appeals will be accepted within 45 days of the date on the assessment notice.

2021 Budget Preparation

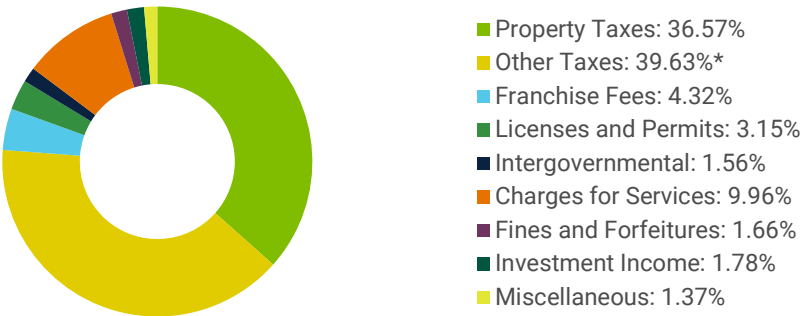
On April 14, 2020, the Board of Commissioners held its annual strategic planning meeting to discuss priorities for the 2021 budget. Departments submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets, by April 17.

The 2021 operating budget process kicked off on May 20, and capital review team meetings will be held in June. Departments will submit their 2021 operating budgets in mid-July.

GENERAL FUND (PAGE 11)

The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County’s General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections.

GENERAL FUND 2020 YTD REVENUES BY CATEGORY



Contributions and Donations and Other Financing Sources are too small to appear in the chart.

**Includes intangible recording taxes, occupation taxes, financial institution taxes, energy excise taxes, and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

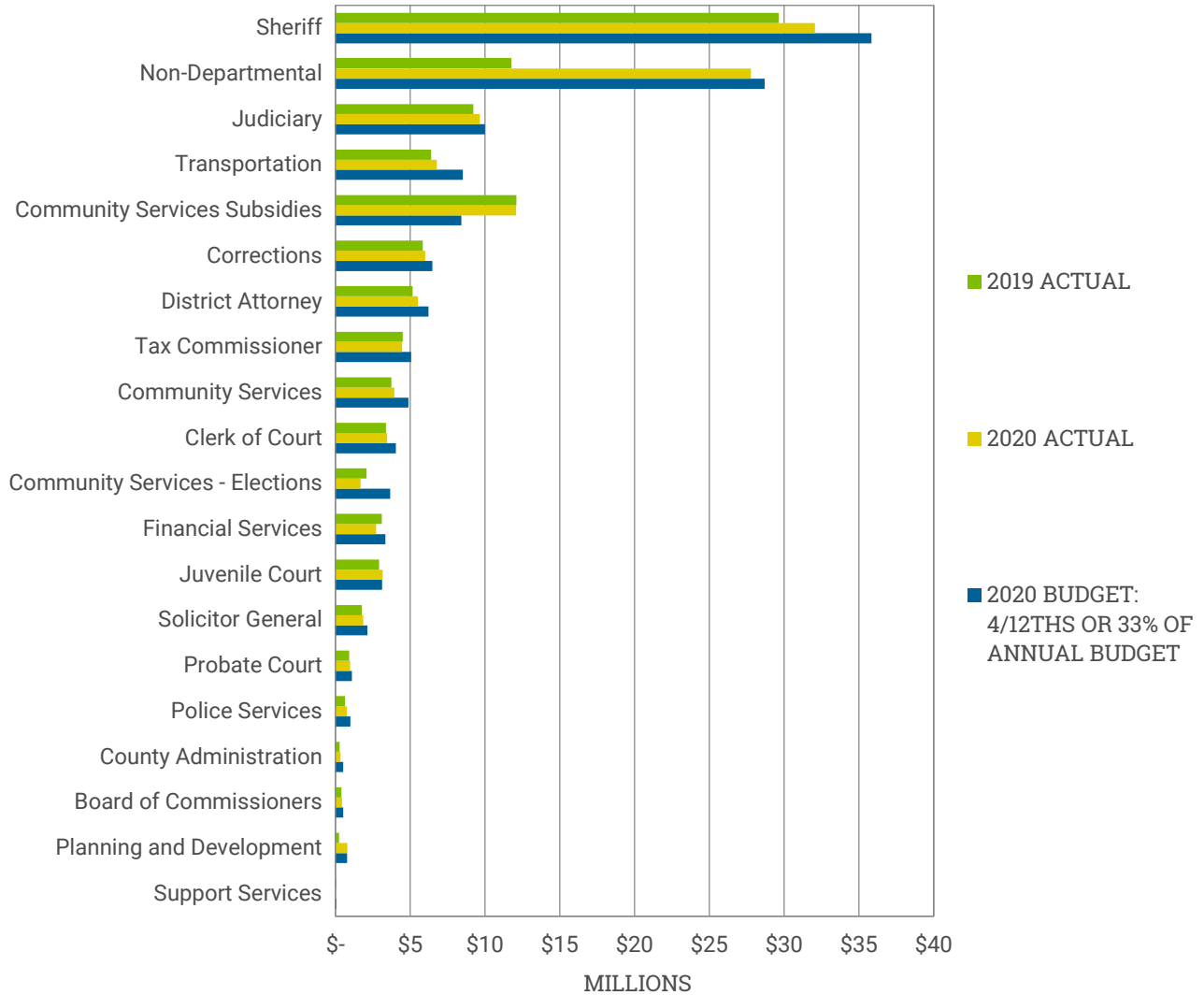
Current year motor vehicle taxes and prior year property taxes make up 36.6 percent of year-to-date revenues in the General Fund. Total property tax revenues make up approximately 70 percent of the fund’s budgeted revenues, so the property tax percentage will increase when current year property taxes are collected later in the year.

As previously mentioned in the “Overview of Financial Variances” on page 2, General Fund revenues are up approximately \$20.3 million compared to this same time last year, primarily due to revenue transfers associated with moving the License and Permitting Section of Planning and Development to the General Fund. As a result of the transfers, the General Fund reflects a \$13.9 million increase in occupation taxes; a \$1.3 million increase in excise taxes on beer, wine, distilled spirits, and mixed drinks; a \$1.9 million increase in franchise fees; and a \$1.3 million increase in licenses and permits.

Revenues in the General Fund related to title ad valorem taxes also reflect a \$3.4 million increase over last year. The increase is due in part to a new law that went into effect July 1, 2019 that increased the local government share of TAVT from 52.44 percent to 65 percent.

The aforementioned increases are partially offset by decreases in charges for services, fines and forfeitures, investment income, and intergovernmental revenues. The revenue category reflecting the greatest decrease is fines and forfeitures. Fines and forfeitures in the General Fund are down approximately \$201,000, or 21.3 percent, compared to this same time last year. As previously noted in the “Overview of Financial Variances” on page 2, this is partially a result of reduced activity in the courts due to the COVID-19 pandemic.

**GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2019 – 2020 YTD EXPENDITURES**



Non-departmental expenditures in the General Fund are up approximately \$16 million compared to this same time last year, primarily due to a \$13.1 million increase in the contribution to capital and a \$3.6 million increase in other governmental agencies. A \$9.9 million contribution to capital was made in April related to the movement of license and revenue activities from the Police Services District Fund to the General Fund, and \$3.2 million in payments to Gwinnett’s cities were made in accordance with the new SDS agreement. Additionally, payments were made to the Hope Clinic and Good Samaritan totaling \$400,000 as part of an initiative to reduce the strain on emergency medical services; these payments were made in May last year. The year-over-year increases in non-departmental expenditures are partially offset by decreases in contributions to airport and local transit.

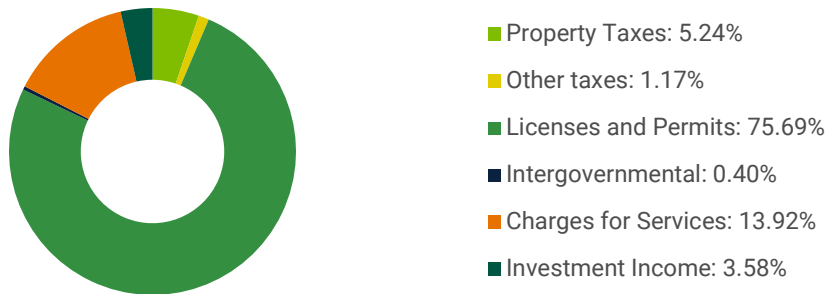
Community Services Subsidies are currently over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, most Community Services subsidy recipients have received their first two quarterly subsidies for 2020.

Financial Services expenditures in the General Fund are down approximately \$374,900, or 12.1 percent, compared to this same time last year, primarily due to the timing of postings for annual license and support agreements. Last year annual license support agreements were paid as a lump sum in January, but this year they are being spread out across the year in monthly increments. A market modeling project completed in 2019 is also contributing to the year-over-year decline. The market modeling project assisted the Tax Assessor’s Office by enhancing data collection of new residential construction, improving data accuracy, and providing appraisal and appeal assistance.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

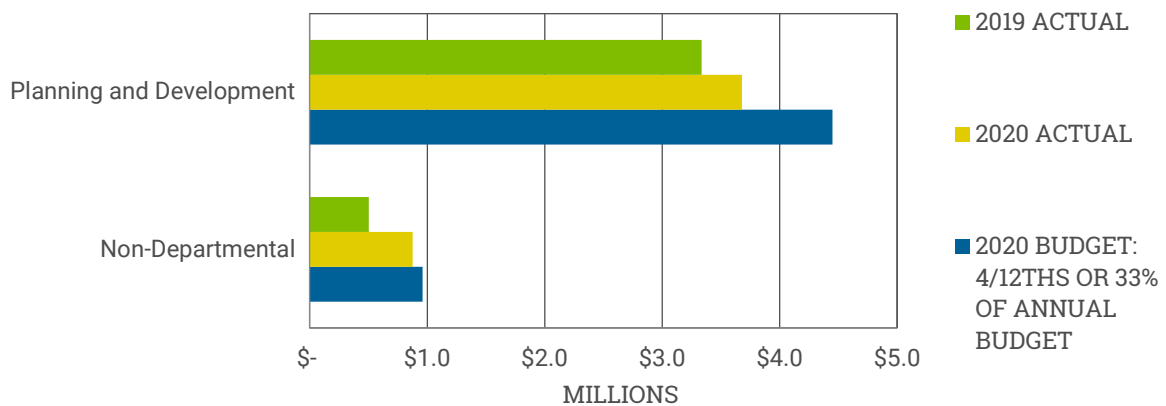
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within this district.

**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2020 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 47 percent of the fund’s annual revenue budget.

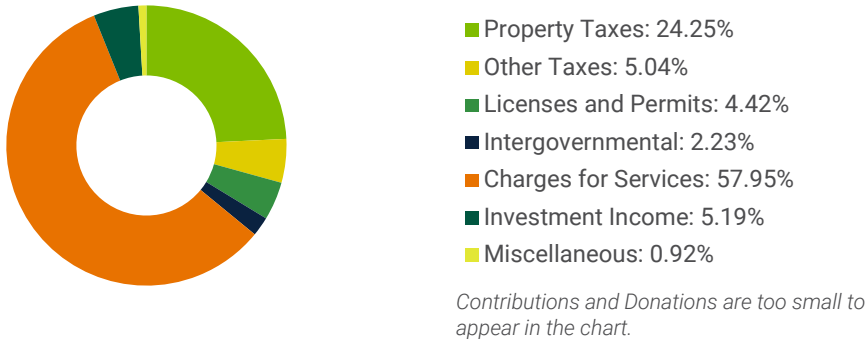
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2019 – 2020 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses continue to receive County-provided emergency medical services.

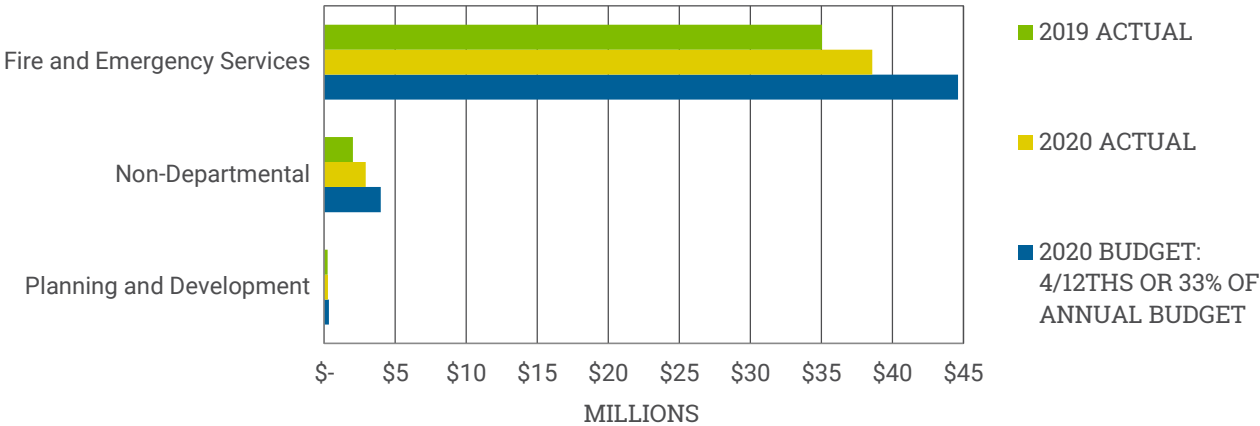
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
2020 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the primary revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 70 percent of the fund’s annual revenue budget.

Charges for services in the Fire and EMS District Fund are down approximately \$973,300, or 22.1 percent, compared to this same time last year, primarily due to the number of ambulance transports. Ambulance transports have decreased by approximately 2,000 compared to this same time last year, and the amount billed to Medicare and private insurance is down approximately \$820,000.

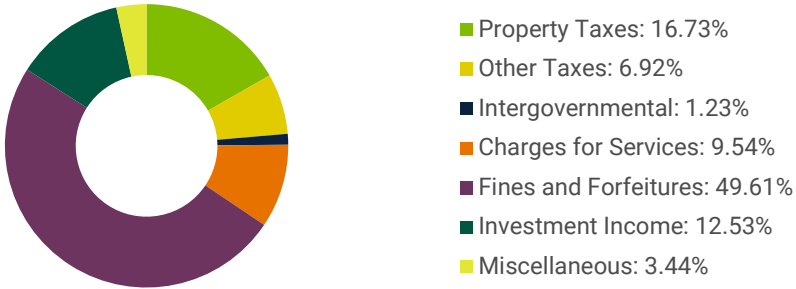
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2019 – 2020 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 16)

The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

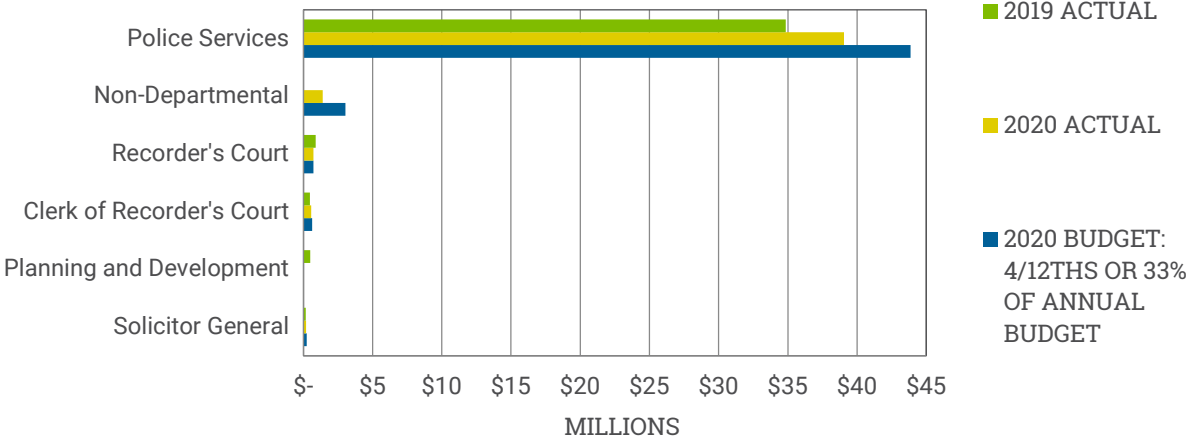
**POLICE SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from fines and forfeitures, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 53 percent of the fund's annual revenue budget.

As previously mentioned on page 2, revenues in the Police Services District Fund are down approximately \$18.3 million compared to this same time last year, primarily due to revenue transfers associated with moving the License and Permitting Section of Planning and Development to the General Fund.

**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2019 – 2020 YTD EXPENDITURES**

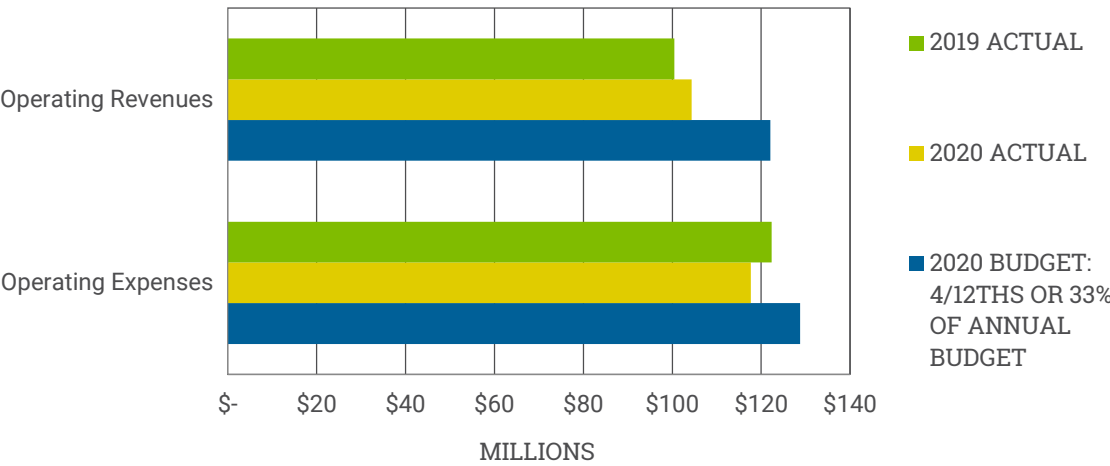


Non-departmental expenditures in the Police Services District Fund are up approximately \$1.4 million over last year, primarily due to transfers to capital made this year.

WATER & SEWER OPERATING FUND (PAGE 47)

The Water and Sewer Operating Fund supports the operation, maintenance, and capital improvement of the water and sewer system.

**WATER AND SEWER OPERATING FUND
APRIL 2019 – 2020 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$3.9 million, or 3.9 percent, compared to this same time last year. This is primarily attributable to increases in water retail and wholesale revenues, sewer retail revenues, and conservation surcharges. Water consumption is up approximately 3.2 percent compared to this same time last year.

Although year-to-date revenues are coming in higher than this same time last year, they are approximately \$17.7 million, or 14.5 percent, under budget based on the percentage of the fiscal year that has lapsed. This is partially because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2019. This will cause revenues to appear understated when compared to budget until year end. Lower than expected water retail revenues, sewer retail revenues, and conservation surcharges are also contributing to revenues coming in under budget. Despite being higher than last year (per the previous paragraph), these revenues are coming in lower than budgeted expectations.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$4.7 million, or 3.8 percent, compared to this same time last year. The year-over-year decrease in operating expenses is primarily attributable to a decrease in the transfer to the Renewal and Extension capital fund for future capital needs.

Expenses are approximately \$11.1 million, or 8.6 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to personal services, professional services, and contracted repair and maintenance services.

OTHER FUNDS

Tax revenues in the Recreation Fund are down approximately \$559,700 compared to this same time last year. This is due to House Bill 329, effective July 1, 2019, which requires title ad valorem taxes to be collected in the General Fund. Prior to July 1, 2019, the Recreation Fund received a portion of TAVT.

The Street Lighting Fund temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees are collected with property tax bills.

Information Technology expenses in the Administrative Support Fund are up approximately \$1.9 million, or 18.7 percent, over this same time last year, primarily due to the purchase of network and security equipment and an increase in technical outsourced services. Technical outsourced services are up this year due to department vacancies. The Department of Information Technology Services is utilizing third party technology companies to help meet demand for services.

RECURRING MONTHLY FINANCIAL TRENDS

Charges for services revenues in the E-911 Fund reflect a decrease of \$3.6 million compared to this same time last year. This is due to legislation that changed the collection process and affected the timing of when the E-911 revenues are received. Prior to the new law, receipts from service providers did not follow a consistent pattern, whereas now they are received monthly from the state, but lag by two months. January 2020 receipts were related to 2019 activity, and therefore were recorded in 2019.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

General Fund (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020		Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 176,321,968	\$ 176,321,968	\$ 176,321,968			
Revenues:						
Taxes	\$ 288,883,228	\$ 315,727,998	\$ 36,153,466	11.45%	\$ 16,225,440	6.38%
Licenses and Permits	400,000	4,689,700	1,416,341	30.20%	135,728	37.36%
Intergovernmental	3,807,049	3,807,049	701,385	18.42%	796,899	21.03%
Charges for Services	26,605,078	26,609,078	4,470,594	16.80%	4,895,729	17.22%
Fines and Forfeitures	3,633,616	3,633,616	744,228	20.48%	945,362	25.76%
Investment Income	1,535,206	1,535,206	799,844	52.10%	966,093	55.90%
Contributions and Donations	154,514	157,122	4,440	2.83%	28,450	27.70%
Miscellaneous	1,708,748	2,208,748	615,860	27.88%	566,531	43.07%
Other Financing Sources	165,000	165,000	64,992	39.39%	69,662	42.22%
Revenues without Use of Fund Balance	326,892,439	358,533,517	44,971,150	12.54%	24,629,894	8.38%
Use of Fund Balance	41,968,485	44,406,356	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,860,924	\$ 402,939,873	\$ 44,971,150	11.16%	\$ 24,629,894	7.32%
Appropriations:						
Board of Commissioners	\$ 1,530,301	\$ 1,530,301	\$ 439,350	28.71%	\$ 396,443	30.83%
County Administration	1,559,463	1,559,463	332,414	21.32%	276,017	19.69%
Financial Services	10,007,377	10,007,377	2,711,132	27.09%	3,085,999	31.68%
Tax Commissioner	15,162,195	15,162,195	4,458,037	29.40%	4,496,584	31.37%
Transportation	25,616,315	25,530,965	6,766,907	26.50%	6,397,634	27.19%
Planning and Development	759,534	2,312,492	798,818	34.54%	232,518	31.63%
Police Services	2,965,733	2,965,733	764,548	25.78%	636,336	25.59%
Corrections	19,535,463	19,439,556	5,987,451	30.80%	5,841,612	32.06%
Community Services	14,705,354	14,618,341	3,929,496	26.88%	3,738,859	28.36%
Community Services Subsidies:						
Atlanta Regional Commission	1,204,895	1,204,895	510,190	42.34%	752,828	68.73%
Board of Health	1,574,641	1,574,641	786,733	49.96%	787,321	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
Gwinnett Sexual Assault Center	-	-	-	-	100,000	50.00%
Indigent Medical	225,000	225,000	-	0.00%	112,500	50.00%
Library In-House Services	1,136,007	1,136,007	228,229	20.09%	192,239	24.31%
Library Subsidy	19,412,926	19,412,926	9,706,463	50.00%	9,305,465	50.00%
Mental Health	793,341	793,341	396,711	50.01%	396,671	50.00%
Total Community Services Subsidies	25,251,234	25,251,234	12,083,547	47.85%	12,102,245	50.02%
Community Services - Elections	11,013,658	10,965,152	1,677,386	15.30%	2,073,878	44.25%
Juvenile Court	8,702,916	9,354,920	3,152,051	33.69%	2,921,239	32.70%
Sheriff	106,922,315	107,544,815	32,056,292	29.81%	29,641,706	29.11%

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

General Fund (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Clerk of Court	12,123,106	12,123,106	3,452,775	28.48%	3,383,139	28.54%
Judiciary	27,447,287	29,988,820	9,666,148	32.23%	9,209,244	33.58%
Probate Court	3,177,490	3,261,970	974,232	29.87%	911,776	30.13%
District Attorney	18,647,243	18,647,243	5,524,654	29.63%	5,150,916	31.43%
Solicitor General	6,428,565	6,429,065	1,860,577	28.94%	1,751,770	30.64%
Support Services	165,842	165,842	47,112	28.41%	46,380	28.66%
Non-Departmental:						
Contingency	2,434,635	2,434,635	-	0.00%	-	0.00%
Contribution to Airport	40,000	40,000	13,333	33.33%	415,432	33.33%
Contribution to Capital	22,951,335	52,536,847	17,512,282	33.33%	4,444,080	33.33%
Contribution to Local Transit	11,750,000	11,750,000	3,916,667	33.33%	4,362,333	33.33%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	980,000	98.00%	950,881	95.09%
Medical Examiner	1,321,997	1,321,997	436,370	33.01%	436,437	33.02%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	35,545	23.70%	33,452	16.73%
Reserves - Compensation	3,078,484	3,078,484	-	0.00%	-	0.00%
Reserves - Court Interpreters	775,550	393,403	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	198,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,000,000	3,285,820	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,670,881	1,025,446	-	0.00%	-	0.00%
800 MHZ Maintenance	2,802,391	2,802,391	248,379	8.86%	35,018	1.35%
Other Governmental Agencies	515,000	3,715,000	3,614,831	97.30%	24,906	4.88%
Other Miscellaneous	280,260	280,260	13,450	4.80%	39,274	8.78%
Total Non-Departmental	57,139,533	86,081,283	27,770,857	32.26%	11,741,813	24.85%
TOTAL APPROPRIATIONS	\$ 368,860,924	\$ 402,939,873	\$ 124,453,784	30.89%	\$ 104,036,108	30.93%

Projected Fund Balance December 31

\$ 134,353,483 **\$ 131,915,612**

Fund Balance as of Report Date

\$ 96,839,334

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. Gwinnett County is responsible for providing short-term planning and code enforcement services within this district. This District includes all properties within unincorporated Gwinnett County.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 12,312,320	\$ 12,312,320	\$ 12,312,320			
Revenues:						
Taxes	\$ 7,761,647	\$ 7,761,647	\$ 123,680	1.59%	\$ 123,928	1.69%
Licenses and Permits	4,273,325	4,273,325	1,459,766	34.16%	1,256,323	31.79%
Intergovernmental	40,000	40,000	7,769	19.42%	10,906	21.09%
Charges for Services	573,700	573,700	268,407	46.79%	305,069	73.38%
Investment Income	165,000	165,000	68,988	41.81%	72,227	44.31%
Revenues without Use of Fund Balance	12,813,672	12,813,672	1,928,610	15.05%	1,768,453	14.40%
Use of Fund Balance	3,595,686	3,416,665	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,409,358	\$ 16,230,337	\$ 1,928,610	11.88%	\$ 1,768,453	12.83%
Appropriations:						
Planning and Development	\$ 13,527,529	\$ 13,348,508	\$ 3,679,741	27.57%	\$ 3,335,155	27.48%
Non-Departmental:						
Reserves - Compensation	162,496	162,496	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	2,715,333	2,715,333	876,611	32.28%	503,523	31.55%
Total Non-Departmental	2,881,829	2,881,829	876,611	30.42%	503,523	30.46%
TOTAL APPROPRIATIONS	\$ 16,409,358	\$ 16,230,337	\$ 4,556,352	28.07%	\$ 3,838,678	27.84%
Projected Fund Balance December 31	\$ 8,716,634	\$ 8,895,655				
Fund Balance as of Report Date			\$ 9,684,578			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Fire and EMS District Fund (102)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Service District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses will continue to receive county-provided emergency medical services.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 68,475,988	\$ 68,475,988	\$ 68,475,988			
Revenues:						
Taxes	\$ 103,868,630	\$ 103,868,630	\$ 1,736,293	1.67%	\$ 1,861,428	1.85%
Licenses and Permits	915,350	915,350	262,007	28.62%	324,271	37.93%
Intergovernmental	680,000	680,000	131,876	19.39%	185,374	27.32%
Charges for Services	15,618,060	15,618,060	3,435,172	21.99%	4,408,441	28.34%
Investment Income	590,000	590,000	307,840	52.18%	394,200	75.95%
Contributions and Donations	-	-	100	-	1,785	-
Miscellaneous	3,000	3,000	54,437	1,814.57%	36,584	1,829.20%
Revenues without Use of Fund Balance	121,675,040	121,675,040	5,927,725	4.87%	7,212,083	5.94%
Use of Fund Balance	25,190,453	25,154,968	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 146,865,493	\$ 146,830,008	\$ 5,927,725	4.04%	\$ 7,212,083	5.75%
Appropriations:						
Planning and Development	\$ 1,006,747	\$ 1,006,747	\$ 273,268	27.14%	\$ 239,652	30.26%
Fire and Emergency Services	133,938,946	133,903,461	38,595,657	28.82%	35,051,297	29.88%
Non-Departmental:						
Reserves - Compensation	2,087,201	2,087,201	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	9,720,599	9,720,599	2,933,533	30.18%	2,011,560	28.92%
Total Non-Departmental	11,919,800	11,919,800	2,933,533	24.61%	2,011,560	27.50%
TOTAL APPROPRIATIONS	\$ 146,865,493	\$ 146,830,008	\$ 41,802,458	28.47%	\$ 37,302,509	29.75%
Projected Fund Balance December 31	\$ 43,285,535	\$ 43,321,020				
Fund Balance as of Report Date			\$ 32,601,255			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Loganville EMS District Fund (103)

The Loganville Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Services District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. The majority of expenditures are recorded in the fall based upon the certified property tax digest as outlined in the intergovernmental agreement with the City of Loganville.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 689,315	\$ 689,315	\$ 689,315			
Revenues:						
Investment Income	\$ 11,500	\$ 11,500	\$ 3,130	27.22%	\$ 4,369	39.72%
Revenues without Use of Fund Balance	11,500	11,500	3,130	27.22%	4,369	39.72%
Use of Fund Balance	42,669	42,669	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 54,169	\$ 54,169	\$ 3,130	5.78%	\$ 4,369	9.96%
Appropriations:						
Loganville EMS	\$ 54,169	\$ 54,169	\$ 1,513	2.79%	\$ 1,650	3.76%
TOTAL APPROPRIATIONS	\$ 54,169	\$ 54,169	\$ 1,513	2.79%	\$ 1,650	3.76%
Projected Fund Balance December 31	\$ 646,646	\$ 646,646				
Fund Balance as of Report Date			\$ 690,932			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Police Services District Fund (106)

The Police Services District Fund is used to account for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 84,171,262	\$ 84,171,262	\$ 84,171,262			
Revenues:						
Taxes	\$ 69,327,847	\$ 42,483,077	\$ 805,509	1.90%	\$ 19,063,767	28.43%
Insurance Premium Taxes	35,494,448	35,494,448	-	0.00%	-	0.00%
Licenses and Permits	4,289,700	-	-	-	1,409,121	34.16%
Intergovernmental	287,875	287,875	41,988	14.59%	61,049	21.32%
Charges for Services	1,023,500	1,019,500	325,107	31.89%	362,142	33.42%
Fines and Forfeitures	7,688,555	7,688,555	1,690,220	21.98%	1,636,185	20.71%
Investment Income	1,000,000	1,000,000	426,749	42.67%	529,881	57.60%
Miscellaneous	305,000	308,000	124,452	40.41%	135,376	42.48%
Revenues without Use of Fund Balance	119,416,925	88,281,455	3,399,275	3.85%	23,197,521	20.43%
Use of Fund Balance	24,803,228	57,212,393	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,220,153	\$ 145,493,848	\$ 3,399,275	2.34%	\$ 23,197,521	18.04%
Appropriations:						
Planning and Development	\$ 1,552,958	\$ -	\$ -	-	\$ 499,475	34.69%
Police Services	131,307,314	131,554,935	39,060,330	29.69%	34,856,510	29.22%
Recorder's Court	2,139,896	2,210,102	720,410	32.60%	885,903	41.99%
Solicitor General	749,768	749,768	194,333	25.92%	177,577	25.49%
Clerk of Recorder's Court	1,872,197	1,872,197	555,595	29.68%	462,301	27.16%
Non-Departmental:						
Reserves - Compensation	2,038,134	2,038,134	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	4,263,250	6,772,076	1,394,677	20.59%	-	0.00%
Total Non-Departmental	6,598,020	9,106,846	1,394,677	15.31%	-	0.00%
TOTAL APPROPRIATIONS	\$ 144,220,153	\$ 145,493,848	\$ 41,925,345	28.82%	\$ 36,881,766	28.68%
Projected Fund Balance December 31	\$ 59,368,034	\$ 26,958,869				
Fund Balance as of Report Date			\$ 45,645,192			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Recreation Fund (105)

The Recreation Fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 21,431,904	\$ 21,431,904	\$ 21,431,904			
Revenues:						
Taxes	\$ 31,585,995	\$ 31,585,995	\$ 520,264	1.65%	\$ 1,080,002	3.48%
Intergovernmental	202,637	202,637	29,551	14.58%	44,183	21.82%
Charges for Services	5,005,173	5,005,173	599,744	11.98%	1,332,027	27.21%
Investment Income	227,000	227,000	89,122	39.26%	132,699	60.59%
Contributions and Donations	12,900	25,900	-	0.00%	188	1.23%
Miscellaneous	2,649,039	2,649,039	543,848	20.53%	846,811	33.26%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	39,704,674	39,717,674	1,782,529	4.49%	3,435,910	8.82%
Use of Fund Balance	6,694,817	6,569,966	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 46,399,491	\$ 46,287,640	\$ 1,782,529	3.85%	\$ 3,435,910	7.70%
Appropriations:						
Community Services	\$ 44,399,215	\$ 44,287,364	\$ 11,311,417	25.54%	\$ 11,183,493	26.38%
Support Services	282,916	282,916	52,165	18.44%	40,321	21.74%
Non-Departmental:						
Reserves - Compensation	311,795	311,795	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,390,565	1,390,565	458,522	32.97%	652,411	33.08%
Total Non-Departmental	1,717,360	1,717,360	458,522	26.70%	652,411	32.02%
TOTAL APPROPRIATIONS	\$ 46,399,491	\$ 46,287,640	\$ 11,822,104	25.54%	\$ 11,876,225	26.62%
Projected Fund Balance December 31	\$ 14,737,087	\$ 14,861,938				
Fund Balance as of Report Date			\$ 11,392,329			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Gwinnett Place TAD Fund (165)

The Gwinnett Place TAD Fund is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 1,734,832	\$ 1,734,832	\$ 1,734,832			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,748	-	\$ 45,911	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,748</u>	-	<u>\$ 45,911</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,734,832	\$ 1,734,832				
Fund Balance as of Report Date			\$ 1,741,580			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Indian Trail TAD Fund (162)

The Indian Trail TAD Fund is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 2,032,503	\$ 2,032,503	\$ 2,032,503			
Revenues:						
Taxes	\$ -	\$ -	\$ 18,945	-	\$ 17,872	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,945</u>	-	<u>\$ 17,872</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,032,503	\$ 2,032,503				
Fund Balance as of Report Date			\$ 2,051,448			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Jimmy Carter Boulevard TAD Fund (161)

The Jimmy Carter Boulevard TAD Fund is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gateway85 Gwinnett Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 6,141,835	\$ 6,141,835	\$ 6,141,835			
Revenues:						
Taxes	\$ -	\$ -	\$ 11,741	-	\$ 5,673	-
Investment Income	-	-	23,991	-	32,102	-
TOTAL REVENUES	\$ -	\$ -	\$ 35,732	-	\$ 37,775	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 6,141,835	\$ 6,141,835				
Fund Balance as of Report Date			\$ 6,177,567			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Lake Lucerne TAD Fund (164)

The Lake Lucerne TAD Fund is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 244,534	\$ 244,534	\$ 244,534			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,006	-	\$ 5,728	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,006</u>	-	<u>\$ 5,728</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 244,534	\$ 244,534				
Fund Balance as of Report Date			\$ 247,540			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Park Place TAD Fund (163)

The Park Place TAD Fund is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 940,779	\$ 940,779	\$ 940,779			
Revenues:						
Taxes	\$ -	\$ -	\$ 10,574	-	\$ 6,573	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,574</u>	-	<u>\$ 6,573</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 940,779	\$ 940,779				
Fund Balance as of Report Date			\$ 951,353			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

The Exchange at Gwinnett TAD Fund (166)

The Exchange at Gwinnett TAD Fund is used to account for positive tax increment revenues attributable to The Exchange at Gwinnett Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that abate or eliminate deleterious effects of inadequate infrastructure in accordance with The Exchange at Gwinnett Redevelopment Plan. This district includes properties at the southeast quadrant of the intersection of Interstate 85 and Georgia Highway 20 in the northern portion of the County.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Speed Hump Fund (003)

The Speed Hump Fund supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 1,038,261	\$ 1,038,261	\$ 1,038,261			
Revenues:						
Charges for Services	\$ 126,408	\$ 126,408	\$ 1,056	0.84%	\$ 1,403	1.15%
Investment Income	19,500	19,500	6,793	34.84%	11,217	59.04%
Revenues without Use of Fund Balance	145,908	145,908	7,849	5.38%	12,620	8.95%
Use of Fund Balance	289,789	289,789	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 435,697	\$ 435,697	\$ 7,849	1.80%	\$ 12,620	2.99%
Appropriations:						
Transportation	\$ 435,697	\$ 435,697	\$ 37,468	8.60%	\$ 128,003	30.32%
TOTAL APPROPRIATIONS	\$ 435,697	\$ 435,697	\$ 37,468	8.60%	\$ 128,003	30.32%
Projected Fund Balance December 31	\$ 748,472	\$ 748,472				
Fund Balance as of Report Date			\$ 1,008,642			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Street Lighting Fund (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 1,724,246	\$ 1,724,246	\$ 1,724,246			
Revenues:						
Charges for Services	\$ 7,568,042	\$ 7,587,011	\$ 40,887	0.54%	\$ 49,158	0.64%
Investment Income	13,000	13,000	8,281	63.70%	16,528	183.64%
Miscellaneous	-	-	51,521	-	2,232	-
TOTAL REVENUES	\$ 7,581,042	\$ 7,600,011	\$ 100,689	1.32%	\$ 67,918	0.88%
Appropriations:						
Transportation	\$ 7,580,514	\$ 7,599,483	\$ 2,111,759	27.79%	\$ 1,940,453	25.66%
Non-Departmental:						
Reserves - Compensation	435	435	-	0.00%	-	-
Total Non-Departmental	435	435	-	0.00%	-	-
Appropriations without Contribution to Fund Balance	7,580,949	7,599,918	2,111,759	27.79%	1,940,453	25.66%
Contribution to Fund Balance	93	93	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,581,042	\$ 7,600,011	\$ 2,111,759	27.79%	\$ 1,940,453	25.16%
Projected Fund Balance December 31	\$ 1,724,339	\$ 1,724,339				
Fund Balance as of Report Date			\$ (286,824)			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Authority Imaging Fund (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020		Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 1,984,949	\$ 1,984,949	\$ 1,984,949			
Revenues:						
Charges for Services	\$ 637,382	\$ 637,382	\$ 176,205	27.65%	\$ 202,186	33.30%
Investment Income	2,490	2,490	686	27.55%	711	35.29%
TOTAL REVENUES	\$ 639,872	\$ 639,872	\$ 176,891	27.64%	\$ 202,897	22.99%
Appropriations:						
Clerk of Court	\$ -	\$ -	\$ -	-	\$ 294,217	33.33%
Appropriations without Contribution to Fund Balance	-	-	-	-	294,217	33.33%
Contribution to Fund Balance	639,872	639,872	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 639,872	\$ 639,872	\$ -	0.00%	\$ 294,217	33.33%
Projected Fund Balance December 31	\$ 2,624,821	\$ 2,624,821				
Fund Balance as of Report Date			\$ 2,161,840			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

The Corrections Inmate Welfare Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020		Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 544,886	\$ 544,886	\$ 544,886			
Revenues:						
Charges for Services	\$ 118,500	\$ 118,500	\$ 43,344	36.58%	\$ 33,614	29.87%
Miscellaneous	11,700	11,700	3,230	27.61%	4,170	27.80%
TOTAL REVENUES	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 46,574</u>	35.77%	<u>\$ 37,784</u>	29.63%
Appropriations:						
Corrections	\$ 73,755	\$ 73,755	\$ 19,296	26.16%	\$ 2,887	13.54%
Appropriations without Contribution to Fund Balance	73,755	73,755	19,296	26.16%	2,887	13.54%
Contribution to Fund Balance	56,445	56,445	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 19,296</u>	14.82%	<u>\$ 2,887</u>	2.26%
Projected Fund Balance December 31	\$ 601,331	\$ 601,331				
Fund Balance as of Report Date			\$ 572,164			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices.

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 35% Solicitor and 65% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 35% Solicitor and 65% District Attorney
- Interest Earned Dividends - 35% Solicitor and 65% District Attorney

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 773,159	\$ 773,159	\$ 773,159			
Revenues:						
Fines and Forfeitures	\$ 733,979	\$ 733,979	\$ 164,131	22.36%	\$ 175,474	23.21%
Investment Income	2,500	2,500	1,761	70.44%	453	18.12%
Revenues without Use of Fund Balance	736,479	736,479	165,892	22.53%	175,927	23.19%
Use of Fund Balance	201,408	201,408	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 165,892</u>	17.69%	<u>\$ 175,927</u>	18.63%
Appropriations:						
District Attorney	\$ 368,150	\$ 368,150	\$ 132,132	35.89%	\$ 103,544	30.26%
Solicitor General	560,201	560,201	150,888	26.93%	129,524	21.51%
Non-Departmental:						
Reserves - Compensation	9,536	9,536	-	0.00%	-	-
Total Non-Departmental	9,536	9,536	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 283,020</u>	30.18%	<u>\$ 233,068</u>	24.68%
Projected Fund Balance December 31	\$ 571,751	\$ 571,751				
Fund Balance as of Report Date			\$ 656,031			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

The District Attorney Federal Justice Asset Sharing Fund accounts for revenues received from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 355,058	\$ 355,058	\$ 355,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,148	\$ 3,148	100.00%	\$ 7,538	100.00%
Revenues without Use of Fund Balance	-	3,148	3,148	100.00%	7,538	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 175,000	\$ 178,148	\$ 3,148	1.77%	\$ 7,538	5.22%
Appropriations:						
District Attorney	\$ 175,000	\$ 178,148	\$ 32,640	18.32%	\$ 8,866	6.13%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 178,148	\$ 32,640	18.32%	\$ 8,866	6.13%
Projected Fund Balance December 31	\$ 180,058	\$ 180,058				
Fund Balance as of Report Date			\$ 325,566			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

The District Attorney Federal Treasury Asset Sharing Fund (082) accounts for revenues received from an equitable sharing agreement between the Department of Treasury and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	-
TOTAL REVENUES	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 46,451	\$ 46,451				
Fund Balance as of Report Date			\$ 52,972			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

E-911 Fund (095)

The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020		Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 30,941,881	\$ 30,941,881	\$ 30,941,881			
Revenues:						
Charges for Services	\$ 18,114,000	\$ 18,114,000	\$ 3,692,986	20.39%	\$ 7,257,540	44.42%
Investment Income	415,000	415,000	163,312	39.35%	194,536	46.88%
Miscellaneous	-	-	2,447	-	-	-
Revenues without Use of Fund Balance	18,529,000	18,529,000	3,858,745	20.83%	7,452,076	44.48%
Use of Fund Balance	8,769,718	8,769,718	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,298,718	\$ 27,298,718	\$ 3,858,745	14.14%	\$ 7,452,076	29.50%
Appropriations:						
Police Services	\$ 22,706,465	\$ 22,706,465	\$ 5,807,071	25.57%	\$ 5,211,776	25.07%
Non-Departmental:						
Reserves - Compensation	138,775	138,775	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	4,449,274	4,410,662	99.13%	3,999,440	100.00%
Non-Departmental E-911	454,038	4,204	-	0.00%	-	0.00%
Total Non-Departmental	4,592,253	4,592,253	4,410,662	96.05%	3,999,440	89.40%
TOTAL APPROPRIATIONS	\$ 27,298,718	\$ 27,298,718	\$ 10,217,733	37.43%	\$ 9,211,216	36.46%
Projected Fund Balance December 31	\$ 22,172,163	\$ 22,172,163				
Fund Balance as of Report Date			\$ 24,582,893			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

The Juvenile Court Supervision Fund accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision in order for the court to use those collections toward expenses for specific ancillary services.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020		Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 195,322	\$ 195,322	\$ 195,322			
Revenues:						
Charges for Services	\$ 55,883	\$ 55,883	\$ 14,596	26.12%	\$ 21,859	31.34%
TOTAL REVENUES	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 14,596</u>	26.12%	<u>\$ 21,859</u>	31.34%
Appropriations:						
Juvenile Court	\$ 39,450	\$ 39,450	\$ 9,838	24.94%	\$ 11,513	26.73%
Appropriations without Contribution to Fund Balance	39,450	39,450	9,838	24.94%	11,513	26.73%
Contribution to Fund Balance	16,433	16,433	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 9,838</u>	17.60%	<u>\$ 11,513</u>	16.51%
Projected Fund Balance December 31	\$ 211,755	\$ 211,755				
Fund Balance as of Report Date			\$ 200,080			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Police Special Justice Fund (070)

The Police Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 882,278	\$ 882,278	\$ 882,278			
Revenues:						
Fines and Forfeitures	\$ -	\$ 85,018	\$ 85,018	100.00%	\$ 8,607	100.00%
Revenues without Use of Fund Balance	-	85,018	85,018	100.00%	8,607	100.00%
Use of Fund Balance	111,000	25,982	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 111,000	\$ 111,000	\$ 85,018	76.59%	\$ 8,607	7.82%
Appropriations:						
Police Services	\$ 111,000	\$ 111,000	\$ 18,303	16.49%	\$ 26,363	23.97%
TOTAL APPROPRIATIONS	\$ 111,000	\$ 111,000	\$ 18,303	16.49%	\$ 26,363	23.97%
Projected Fund Balance December 31	\$ 771,278	\$ 856,296				
Fund Balance as of Report Date			\$ 948,993			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Police Special State Fund (072)

The Police Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against state guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 1,344,527	\$ 1,344,527	\$ 1,344,527			
Revenues:						
Fines and Forfeitures	\$ -	\$ 100,701	\$ 104,120	103.40%	\$ 30,169	100.00%
Miscellaneous	-	-	-	-	22	-
Revenues without Use of Fund Balance	-	100,701	104,120	103.40%	30,191	100.07%
Use of Fund Balance	951,334	850,633	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 951,334	\$ 951,334	\$ 104,120	10.94%	\$ 30,191	1.88%
Appropriations:						
Police Services	\$ 951,334	\$ 951,334	\$ 102,096	10.73%	\$ 229,769	14.28%
TOTAL APPROPRIATIONS	\$ 951,334	\$ 951,334	\$ 102,096	10.73%	\$ 229,769	14.28%
Projected Fund Balance December 31	\$ 393,193	\$ 493,894				
Fund Balance as of Report Date			\$ 1,346,551			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

The Sheriff Inmate Fund accounts for proceeds received from commissary sales to provide materials and services for the benefit of the inmates at the Detention Center.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020		Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 3,809,254	\$ 3,809,254	\$ 3,809,254			
Revenues:						
Charges for Services	\$ 715,330	\$ 715,330	\$ 123,148	17.22%	\$ 182,855	21.05%
Investment Income	-	-	19,330	-	26,916	-
TOTAL REVENUES	<u>\$ 715,330</u>	<u>\$ 715,330</u>	<u>\$ 142,478</u>	19.92%	<u>\$ 209,771</u>	24.15%
Appropriations:						
Sheriff	\$ 652,500	\$ 652,500	\$ 98,995	15.17%	\$ 82,219	10.03%
Appropriations without Contribution to Fund Balance	652,500	652,500	98,995	15.17%	82,219	10.03%
Contribution to Fund Balance	62,830	62,830	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 715,330</u>	<u>\$ 715,330</u>	<u>\$ 98,995</u>	13.84%	<u>\$ 82,219</u>	9.47%
Projected Fund Balance December 31	\$ 3,872,084	\$ 3,872,084				
Fund Balance as of Report Date			\$ 3,852,737			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

The Sheriff Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 458,866	\$ 458,866	\$ 458,866			
Revenues:						
Fines and Forfeitures	\$ -	\$ 102,941	\$ 102,941	100.00%	\$ 61,649	100.00%
Other Financing Sources	-	-	-	-	3,660	-
Revenues without Use of Fund Balance	-	102,941	102,941	100.00%	65,309	105.94%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 302,941	\$ 102,941	33.98%	\$ 65,309	40.40%
Appropriations:						
Sheriff	\$ 200,000	\$ 302,941	\$ 154,000	50.83%	\$ 25,693	15.89%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 302,941	\$ 154,000	50.83%	\$ 25,693	15.89%
Projected Fund Balance December 31	\$ 258,866	\$ 258,866				
Fund Balance as of Report Date			\$ 407,807			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

The Sheriff Special Treasury Fund accounts for revenues resulting from the U.S. Department of Treasury confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 341,787	\$ 341,787	\$ 341,787			
Revenues:						
Fines and Forfeitures	\$ -	\$ 95,840	\$ 95,840	100.00%	\$ -	-
Other Financing Sources	-	-	-	-	7,098	-
Revenues without Use of Fund Balance	-	95,840	95,840	100.00%	7,098	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 295,840	\$ 95,840	32.40%	\$ 7,098	4.73%
Appropriations:						
Sheriff	\$ 200,000	\$ 295,840	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 295,840	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 141,787	\$ 141,787				
Fund Balance as of Report Date			\$ 437,627			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Special State Fund (067)

The Sheriff Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 346,807	\$ 346,807	\$ 346,807			
Revenues:						
Investment Income	\$ -	\$ -	\$ 86	-	\$ 100	-
Revenues without Use of Fund Balance	-	-	86	-	100	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ 86	0.04%	\$ 100	0.10%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 146,807	\$ 146,807				
Fund Balance as of Report Date			\$ 346,893			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Stadium Fund (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are received one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenues from ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 2,508,407	\$ 2,508,407	\$ 2,508,407			
Revenues:						
Taxes	\$ 880,425	\$ 880,425	\$ 202,408	22.99%	\$ 184,667	21.10%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,117,188	1,117,188	144,450	12.93%	144,121	13.36%
Investment Income	-	-	5,134	-	2,586	-
TOTAL REVENUES	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 751,992</u>	31.36%	<u>\$ 731,374</u>	31.08%
Appropriations:						
Stadium Operations	\$ 2,127,790	\$ 2,127,790	\$ 1,625,352	76.39%	\$ 1,598,382	77.00%
Appropriations without Contribution to Fund Balance	2,127,790	2,127,790	1,625,352	76.39%	1,598,382	77.00%
Contribution to Fund Balance	269,823	269,823	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 1,625,352</u>	67.79%	<u>\$ 1,598,382</u>	67.92%
Projected Fund Balance December 31	\$ 2,778,230	\$ 2,778,230				
Fund Balance as of Report Date			\$ 1,635,047			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Tree Bank Fund (040)

This fund accounts for activities related to the Gwinnett County Buffer, Landscape and Tree Ordinance. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The monies collected must be used by the Department of Planning and Development, Community Services and/or Support Services for the planting of trees at parks, greenways, fire stations, and libraries within the same commission district in which the development is located or within five miles of such district. Alternate planning locations may be approved by the Director of the Department of Planning and Development. Expenditures for this fund occur as projects are identified and approved.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 329,409	\$ 329,409	\$ 329,409			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 26,848	178.99%	\$ -	0.00%
Revenues without Use of Fund Balance	15,000	15,000	26,848	178.99%	-	0.00%
Use of Fund Balance	5,000	5,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ 26,848	134.24%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 324,409	\$ 324,409				
Fund Balance as of Report Date			\$ 356,257			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Infinite Energy Center and parking facility. Hotel-Motel taxes are received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Fund Balance January 1	\$ 7,458,075	\$ 7,458,075	\$ 7,458,075			
Revenues:						
Taxes	\$ 11,806,390	\$ 11,806,390	\$ 2,288,028	19.38%	\$ 3,012,884	24.99%
Charges for Services	150	150	-	0.00%	1,192	1,192.00%
Investment Income	-	-	19,252	-	42,491	-
Revenues without Use of Fund Balance	11,806,540	11,806,540	2,307,280	19.54%	3,056,567	25.35%
Use of Fund Balance	997,594	997,594	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,804,134	\$ 12,804,134	\$ 2,307,280	18.02%	\$ 3,056,567	22.77%
Appropriations:						
Facility Debt	\$ 8,707,442	\$ 8,707,442	\$ 2,871,221	32.97%	\$ 3,195,243	35.63%
Tourism	4,096,692	4,096,692	1,910,123	46.63%	1,947,516	43.68%
TOTAL APPROPRIATIONS	\$ 12,804,134	\$ 12,804,134	\$ 4,781,344	37.34%	\$ 5,142,759	38.30%
Projected Fund Balance December 31	\$ 6,460,481	\$ 6,460,481				
Fund Balance as of Report Date			\$ 4,984,011			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Airport Operating Fund (520)

The Airport Operating Fund accounts for the operation and maintenance of the County airport, Briscoe Field.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 795,063	\$ 795,063	\$ 795,063			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 57,348	35.84%	\$ 79,535	49.71%
Investment Income	-	-	913	-	-	-
Miscellaneous	1,140,000	1,154,400	260,241	22.54%	264,287	23.18%
Other Financing Sources	40,000	40,000	13,333	33.33%	415,432	33.33%
Revenues without Use of Net Position	1,340,000	1,354,400	331,835	24.50%	759,254	29.82%
Use of Net Position	164,424	150,024	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,504,424	\$ 1,504,424	\$ 331,835	22.06%	\$ 759,254	25.12%
Appropriations:						
Transportation*	\$ 1,496,768	\$ 1,496,768	\$ 339,576	22.69%	\$ 769,463	25.47%
Non-Departmental:						
Reserves - Compensation	6,656	6,656	-	0.00%	-	-
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	7,656	7,656	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,504,424	\$ 1,504,424	\$ 339,576	22.57%	\$ 769,463	25.46%
Projected Net Position December 31	\$ 630,639	\$ 645,039				
Net Position as of Report Date			\$ 787,322			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Economic Development Operating Fund (530)

The Economic Development Operating Fund supports debt service and operations related to economic development.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020		Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 3,307,026	\$ 3,307,026	\$ 3,307,026			
Revenues:						
Investment Income	\$ -	\$ -	\$ 6,780	-	\$ 4,741	-
Miscellaneous	3,958,869	3,958,869	480,194	12.13%	1,064,498	20.25%
Revenues without Use of Net Position	3,958,869	3,958,869	486,974	12.30%	1,069,239	20.34%
Use of Net Position	1,467,753	1,467,753	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 5,426,622</u>	<u>\$ 5,426,622</u>	<u>\$ 486,974</u>	8.97%	<u>\$ 1,069,239</u>	20.34%
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,426,622	5,426,622	1,125,510	20.74%	755,758	14.38%
Total Non-Departmental	<u>5,426,622</u>	<u>5,426,622</u>	<u>1,125,510</u>	20.74%	<u>755,758</u>	14.38%
TOTAL APPROPRIATIONS	<u>\$ 5,426,622</u>	<u>\$ 5,426,622</u>	<u>\$ 1,125,510</u>	20.74%	<u>\$ 755,758</u>	14.38%
Projected Net Position December 31	\$ 1,839,273	\$ 1,839,273				
Net Position as of Report Date			\$ 2,668,490			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Local Transit Operating Fund (515)

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020		Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 6,203,932	\$ 6,203,932	\$ 6,203,932			
Revenues:						
Charges for Services	\$ 3,957,534	\$ 3,957,534	\$ 1,009,732	25.51%	\$ 1,141,460	34.79%
Investment Income	190,000	190,000	38,279	20.15%	59,549	37.45%
Miscellaneous	20,000	20,000	4,216	21.08%	16,299	-
Other Financing Sources	11,750,000	11,750,000	3,916,667	33.33%	4,362,333	33.33%
Revenues without Use of Net Position	15,917,534	15,917,534	4,968,894	31.22%	5,579,641	33.76%
Use of Net Position	791,340	791,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,708,874	\$ 16,708,874	\$ 4,968,894	29.74%	\$ 5,579,641	31.19%
Appropriations:						
Transportation*	\$ 16,700,039	\$ 16,700,039	\$ 3,222,095	19.29%	\$ 3,744,076	20.93%
Non-Departmental:						
Reserves - Compensation	8,835	8,835	-	0.00%	-	-
Total Non-Departmental	8,835	8,835	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 16,708,874	\$ 16,708,874	\$ 3,222,095	19.28%	\$ 3,744,076	20.93%
Projected Net Position December 31	\$ 5,412,592	\$ 5,412,592				
Net Position as of Report Date			\$ 7,950,731			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

The Solid Waste Operating Fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services. Payments to haulers lag one month.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 27,510,861	\$ 27,510,861	\$ 27,510,861			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 238,365	30.76%	\$ 264,067	34.07%
Charges for Services	41,351,452	41,351,452	14,102,253	34.10%	13,218,160	32.52%
Investment Income	850,000	850,000	367,070	43.18%	470,079	56.98%
Miscellaneous	100	100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 14,707,688</u>	34.22%	<u>\$ 13,952,306</u>	33.03%
Appropriations:						
Support Services	\$ 40,797,294	\$ 40,777,447	\$ 10,124,763	24.83%	\$ 9,670,206	24.63%
Non-Departmental:						
Reserves - Compensation	18,253	18,253	-	0.00%	-	0.00%
Total Non-Departmental	<u>18,253</u>	<u>18,253</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>40,815,547</u>	<u>40,795,700</u>	<u>10,124,763</u>	24.82%	<u>9,670,206</u>	24.62%
Working Capital Reserve	2,161,005	2,180,852	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 10,124,763</u>	23.56%	<u>\$ 9,670,206</u>	22.89%
Projected Net Position December 31	\$ 29,671,866	\$ 29,691,713				
Net Position as of Report Date			\$ 32,093,786			

Payments to Haulers is included in the Support Services expense line item.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Stormwater Operating Fund (590)

This fund supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 10,533,286	\$ 10,533,286	\$ 10,533,286			
Revenues:						
Charges for Services	\$ 30,186,728	\$ 30,186,728	\$ 214,984	0.71%	\$ 270,595	0.91%
Investment Income	330,000	330,000	89,300	27.06%	140,243	33.79%
Miscellaneous	20,000	129,197	-	0.00%	-	0.00%
Revenues without Use of Net Position	30,536,728	30,645,925	304,284	0.99%	410,838	1.37%
Use of Net Position	75,297	-	-	-	-	0.00%
TOTAL REVENUES	\$ 30,612,025	\$ 30,645,925	\$ 304,284	0.99%	\$ 410,838	0.97%
Appropriations:						
Planning and Development	\$ 979,087	\$ 963,665	\$ 304,723	31.62%	\$ 251,514	26.46%
Water Resources*	29,478,244	29,427,191	8,888,120	30.20%	13,359,594	32.21%
Non-Departmental:						
Reserves - Compensation	114,694	114,694	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	154,694	154,694	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	30,612,025	30,545,550	9,192,843	30.10%	13,611,108	32.01%
Working Capital Reserve	-	100,375	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 30,612,025	\$ 30,645,925	\$ 9,192,843	30.00%	\$ 13,611,108	32.01%
Projected Net Position December 31	\$ 10,457,989	\$ 10,633,661				
Net Position as of Report Date			\$ 1,644,727			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 133,041,825	\$ 133,041,825	\$ 133,041,825			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 10,000	-	\$ -	-
Charges for Services	347,175,348	347,375,348	94,194,666	27.12%	90,408,385	27.67%
Investment Income	1,000,000	1,000,000	761,557	76.16%	1,087,731	36.26%
Contributions and Donations	17,802,232	17,802,232	9,280,501	52.13%	8,860,446	36.92%
Miscellaneous	50,000	69,069	87,492	126.67%	92,978	-
Revenues without Use of Net Position	366,027,580	366,246,649	104,334,216	28.49%	100,449,540	28.40%
Use of Net Position	20,533,081	19,928,949	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 386,560,661	\$ 386,175,598	\$ 104,334,216	27.02%	\$ 100,449,540	25.13%
Appropriations:						
Planning and Development	\$ 1,021,277	\$ 1,004,506	\$ 320,901	31.95%	\$ 314,388	33.51%
Water Resources*	384,747,081	384,378,789	117,345,565	30.53%	122,033,485	30.62%
Non-Departmental:						
Reserves - Compensation	677,303	677,303	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	792,303	792,303	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 386,560,661	\$ 386,175,598	\$ 117,666,466	30.47%	\$ 122,347,873	30.61%
Projected Net Position December 31	\$ 112,508,744	\$ 113,112,876				
Net Position as of Report Date			\$ 119,709,575			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Administrative Support Fund (665)

The Administrative Support Fund accounts for the activities of all central support departments: County Administration (excluding the County Clerk, Community Outreach, Economic Development, Gwinnett Clean and Beautiful, and Internal Audit), Financial Services (excluding the Tax Assessor), Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 8,577,368	\$ 8,577,368	\$ 8,577,368			
Revenues:						
Charges for Services	\$ 86,330,120	\$ 86,330,120	\$ 25,815,435	29.90%	\$ 22,841,925	29.97%
Investment Income	160,000	160,000	89,127	55.70%	90,536	53.89%
Miscellaneous	243,438	243,438	104,902	43.09%	108,331	44.48%
Revenues without Use of Net Position	86,733,558	86,733,558	26,009,464	29.99%	23,040,792	30.07%
Use of Net Position	458,131	-	-	-	-	0.00%
TOTAL REVENUES	\$ 87,191,689	\$ 86,733,558	\$ 26,009,464	29.99%	\$ 23,040,792	29.89%
Appropriations:						
County Administration	\$ 5,746,408	\$ 5,704,930	\$ 1,462,123	25.63%	\$ 1,359,921	27.27%
Financial Services	11,531,257	11,466,735	3,418,560	29.81%	3,151,502	29.66%
Human Resources	4,571,076	4,512,684	1,184,071	26.24%	1,179,786	26.79%
Information Technology Services	44,316,813	43,972,645	12,334,183	28.05%	10,388,600	26.34%
Law	2,766,292	2,739,586	821,154	29.97%	916,024	39.09%
Support Services	16,627,565	16,529,344	4,040,602	24.45%	3,876,852	27.30%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,629,278	1,629,278	235,391	14.45%	263,975	24.71%
Total Non-Departmental	1,632,278	1,632,278	235,391	14.42%	263,975	24.62%
Appropriations without Working Capital Reserve	87,191,689	86,558,202	23,496,084	27.14%	21,136,660	27.42%
Working Capital Reserve	-	175,356	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 87,191,689	\$ 86,733,558	\$ 23,496,084	27.09%	\$ 21,136,660	27.42%
Projected Net Position December 31	\$ 8,119,237	\$ 8,752,724				
Net Position as of Report Date			\$ 11,090,748			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Auto Liability Fund (606)

The Auto Liability Fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third party automobile claims for County vehicles only.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 657,990	\$ 657,990	\$ 657,990			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 750,000	33.33%	\$ 583,333	33.33%
Investment Income	44,000	44,000	23,061	52.41%	23,739	50.51%
Revenues without Use of Net Position	2,294,000	2,294,000	773,061	33.70%	607,072	33.78%
Use of Net Position	54,934	54,934	-	0.00%	-	-
TOTAL REVENUES	\$ 2,348,934	\$ 2,348,934	\$ 773,061	32.91%	\$ 607,072	33.78%
Appropriations:						
Financial Services	\$ 2,348,934	\$ 2,348,934	\$ 172,192	7.33%	\$ 402,781	22.59%
TOTAL APPROPRIATIONS	\$ 2,348,934	\$ 2,348,934	\$ 172,192	7.33%	\$ 402,781	22.41%
Projected Net Position December 31	\$ 603,056	\$ 603,056				
Net Position as of Report Date			\$ 1,258,859			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Fleet Management Fund (610)

The Fleet Management Fund accounts for all financial transactions related to the maintenance of the County fleet.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 2,075,925	\$ 2,075,925	\$ 2,075,925			
Revenues:						
Charges for Services	\$ 8,750,693	\$ 8,750,693	\$ 2,376,136	27.15%	\$ 2,655,757	31.81%
Miscellaneous	367,865	367,865	297,355	80.83%	279,199	75.90%
Other Financing Sources	-	-	7,422	-	19,378	-
TOTAL REVENUES	\$ 9,118,558	\$ 9,118,558	\$ 2,680,913	29.40%	\$ 2,954,334	33.90%
Appropriations:						
Support Services	\$ 8,148,517	\$ 8,148,517	\$ 2,389,082	29.32%	\$ 2,126,417	27.69%
Non-Departmental:						
Reserves - Compensation	51,590	51,590	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	665,000	665,000	221,667	33.33%	66,667	33.33%
Total Non-Departmental	720,590	720,590	221,667	30.76%	66,667	31.15%
Appropriations without Working Capital Reserve	8,869,107	8,869,107	2,610,749	29.44%	2,193,084	27.78%
Working Capital Reserve	249,451	249,451	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,118,558	\$ 9,118,558	\$ 2,610,749	28.63%	\$ 2,193,084	25.16%
Projected Net Position December 31	\$ 2,325,376	\$ 2,325,376				
Net Position as of Report Date			\$ 2,146,089			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

The Group Self Insurance Fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 30,269,650	\$ 30,269,650	\$ 30,269,650			
Revenues:						
Charges for Services	\$ 66,348,258	\$ 66,348,258	\$ 23,568,230	35.52%	\$ 21,684,699	36.06%
Investment Income	540,000	540,000	219,119	40.58%	228,261	41.50%
Miscellaneous	-	-	652,183	-	1,082,622	-
Revenues without Use of Net Position	66,888,258	66,888,258	24,439,532	36.54%	22,995,582	37.89%
Use of Net Position	609,305	609,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,497,563	\$ 67,497,563	\$ 24,439,532	36.21%	\$ 22,995,582	35.70%
Appropriations:						
Human Resources	\$ 67,473,604	\$ 67,473,604	\$ 22,590,217	33.48%	\$ 19,037,807	29.56%
Non-Departmental:						
Reserves - Compensation	23,959	23,959	-	0.00%	-	0.00%
Total Non-Departmental	23,959	23,959	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,497,563	\$ 67,497,563	\$ 22,590,217	33.47%	\$ 19,037,807	29.56%
Projected Net Position December 31	\$ 29,660,345	\$ 29,660,345				
Net Position as of Report Date			\$ 32,118,965			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Risk Management Fund (602)

The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. Annual insurance premiums are paid in January.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020	% Actual to Current Budget	Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 6,807,644	\$ 6,807,644	\$ 6,807,644			
Revenues:						
Charges for Services	\$ 6,850,000	\$ 6,850,000	\$ 2,283,334	33.33%	\$ 2,083,334	33.33%
Investment Income	148,000	148,000	52,297	35.34%	62,815	38.07%
Miscellaneous	-	-	2,075	-	9,682	-
Revenues without Use of Net Position	6,998,000	6,998,000	2,337,706	33.41%	2,155,831	33.61%
Use of Net Position	2,499,755	2,499,755	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,497,755	\$ 9,497,755	\$ 2,337,706	24.61%	\$ 2,155,831	25.02%
Appropriations:						
Financial Services	\$ 9,482,112	\$ 9,482,112	\$ 4,171,601	43.99%	\$ 3,751,437	43.58%
Non-Departmental:						
Reserves - Compensation	15,643	15,643	-	0.00%	-	0.00%
Total Non-Departmental	15,643	15,643	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,497,755	\$ 9,497,755	\$ 4,171,601	43.92%	\$ 3,751,437	43.53%
Projected Net Position December 31	\$ 4,307,889	\$ 4,307,889				
Net Position as of Report Date			\$ 4,973,749			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Workers' Compensation Fund (604)

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 04/30/2020	Actuals YTD as of 04/30/2020		Actuals YTD as of 04/30/2019	% Actual to 04/30/2019 Budget
Net Position January 1	\$ 7,707,719	\$ 7,707,719	\$ 7,707,719			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 1,166,667	33.33%	\$ 1,041,666	33.33%
Investment Income	202,500	202,500	74,945	37.01%	88,277	38.38%
Miscellaneous	-	-	69,085	-	237,020	-
Revenues without Use of Net Position	3,702,500	3,702,500	1,310,697	35.40%	1,366,963	40.74%
Use of Net Position	1,882,980	1,882,980	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,585,480	\$ 5,585,480	\$ 1,310,697	23.47%	\$ 1,366,963	23.73%
Appropriations:						
Human Resources	\$ 5,574,753	\$ 5,574,753	\$ 1,374,418	24.65%	\$ 1,578,791	27.45%
Non-Departmental:						
Reserves - Compensation	10,727	10,727	-	0.00%	-	0.00%
Total Non-Departmental	10,727	10,727	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,585,480	\$ 5,585,480	\$ 1,374,418	24.61%	\$ 1,578,791	27.40%
Projected Net Position December 31	\$ 5,824,739	\$ 5,824,739				
Net Position as of Report Date			\$ 7,643,998			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 4/30/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Taxes	\$ 288,883,228	\$ 315,727,998	\$ 26,844,770	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	\$ 26,844,770	\$ 26,844,770
License and Permits	400,000	4,689,700	4,289,700	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	4,289,700	4,289,700
Charges for Services	26,605,078	26,609,078	4,000	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	4,000	4,000
Contributions and Donations	154,514	157,122	2,608	GCID20200290 Approval to accept grant funds from the Association County Commissioners of Georgia (ACCG) Civic Affairs Foundation, Inc. in the amount of \$2607.60. Funding to be used for intern position that will assist in researching best practices and assist in inter-agency collaborations to establish a family treatment court. Approval to add intern position for the 2020 summer program. Approval for Chairman to execute grant documents and other necessary documents.	2,608	2,608
Miscellaneous	1,708,748	2,208,748	500,000	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	-	500,000
Use of Fund Balance	41,968,485	44,406,356	2,437,871	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	-	(500,000)
				To adjust budget for 90 day job vacancies.	(35,654)	(339,375)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	77,246

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	3,200,000
				Total: Use of Fund Balance	(35,654)	2,437,871
<i>Total: General Fund</i>			34,078,949		31,105,424	34,078,949
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	3,595,686	3,416,665	(179,021)	To adjust budget for 90 day job vacancies.	(23,067)	(179,021)
<i>Total: Development and Enforcement Services District Fund</i>			(179,021)		(23,067)	(179,021)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	25,190,453	25,154,968	(35,485)	To adjust budget for 90 day job vacancies.	-	(35,485)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(35,485)		-	(35,485)
Police Services District Fund (106)						
Taxes	69,327,847	42,483,077	(26,844,770)	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	(26,844,770)	(26,844,770)
License and Permits	4,289,700	-	(4,289,700)	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	(4,289,700)	(4,289,700)
Charges for Services	1,023,500	1,019,500	(4,000)	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	(4,000)	(4,000)
Miscellaneous	305,000	308,000	3,000	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	3,000
Use of Fund Balance	24,803,228	57,212,393	32,409,165	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(3,000)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	3,365,142
				To adjust budget for 90 day job vacancies.	(8,854)	(155,884)
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	29,434,729	29,434,729
				License and Revenue Transition	(231,822)	(231,822)
				Total: Use of Fund Balance	29,194,053	32,409,165
				<i>Total: Police Services District Fund</i>		
Recreation Fund (105)						
Contributions and Donations	12,900	25,900	13,000	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	-	10,000
				Total: Contributions and Donations	-	13,000
Use of Fund Balance	6,694,817	6,569,966	(124,851)	To adjust budget for 90 day job vacancies.	(21,897)	(124,851)
<i>Total: Recreation Fund</i>			(111,851)		(21,897)	(111,851)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	7,568,042	7,587,011	18,969	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50	-	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Paden's Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242
				Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd with GATEWAY85 CID. Funded by 38% 2009 SPLOST and 62% 2014 SPLOST.	-	2,863
				GCID20200336 Approval of incorporation into the Gwinnett County Street Lighting Program Hickory Ridge with estimated upfront installation cost \$0.00, estimated annual revenue and operating cost \$3,744.	3,744	3,744
				GCID20200337 Approval of incorporation into the Gwinnett County Street Lighting Program Oakdale Woods phase 6 estimated upfront installation of \$0.00, estimated annual revenue and operating cost \$1,430.88.	1,431	1,431
				GCID20200338 Approval of incorporation into the Gwinnett County Street Lighting Program Quail Crossing at River Park estimated installation cost of \$10,791.51, estimated annual revenue and operating cost \$1,480.05.	1,480	1,480

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Charges for Services (cont.)				GCID20200339 Approval of incorporation into the Gwinnett County Street Lighting Program Burnside subdivision estimated upfront installation cost of \$10,059.76, estimated annual revenue and operating cost \$1,840.80.	1,841	1,841
<i>Total: Street Lighting Fund</i>			18,969		8,496	18,969
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	3,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521
Police Special Justice Fund (070)						
Fines and Forfeitures	-	85,018	85,018	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,009	85,018
Use of Fund Balance	111,000	25,982	(85,018)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,009)	(85,018)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	100,701	100,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	100,701
Use of Fund Balance	951,334	850,633	(100,701)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(100,701)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	102,941	102,941	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	89,213	102,941
<i>Total: Sheriff Special Justice Fund</i>			102,941		89,213	102,941

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	95,840	95,840	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,525	95,840
<i>Total: Sheriff Special Treasury Fund</i>			95,840		5,525	95,840
Airport Operating Fund (520)						
Miscellaneous	1,140,000	1,154,400	14,400	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	14,400
Use of Net Position	164,424	150,024	(14,400)	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	(14,400)
<i>Total: Airport Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Miscellaneous	20,000	129,197	109,197	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	109,197
Use of Net Position	75,297	-	(75,297)	Correction GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(75,297)
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Charges for Services	347,175,348	347,375,348	200,000	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	200,000
Miscellaneous	50,000	69,069	19,069	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	19,069
Use of Net Position	20,533,081	19,928,949	(604,132)	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	(200,000)
				GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(19,069)
				To adjust budget for 90 day job vacancies.	(18,608)	(385,063)
				Total: Use of Net Position	(18,608)	(604,132)
<i>Total: Water and Sewer Operating Fund</i>			(385,063)		(18,608)	(385,063)
Administrative Support Fund (665)						
Use of Net Position	458,131	-	(458,131)	To adjust budget for 90 day job vacancies.	-	(458,131)
<i>Total: Administrative Support Fund</i>			(458,131)		-	(458,131)
Total Revenue Budget Adjustments			\$ 34,444,412		\$ 29,200,669	\$ 34,444,412

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 4/30/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Transportation	\$ 25,616,315	\$ 25,530,965	\$ (85,350)	To adjust budget for 90 day job vacancies.	\$ (8,412)	\$ (85,350)
Planning and Development	759,534	2,312,492	1,552,958	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	1,321,136	1,321,136
				License and Revenue Transition.	231,822	231,822
				Total: Planning and Development	1,552,958	1,552,958
Corrections	19,535,463	19,439,556	(95,907)	Transfer from Non-Departmental: Inmate Medical Reserve.	-	22,599
				To adjust budget for 90 day job vacancies.	-	(118,506)
				Total: Corrections	-	(95,907)
Community Services	14,705,354	14,618,341	(87,013)	To adjust budget for 90 day job vacancies.	(27,242)	(87,013)
Community Services - Elections	11,013,658	10,965,152	(48,506)	To adjust budget for 90 day job vacancies.	-	(48,506)
Juvenile Court	8,702,916	9,354,920	652,004	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	397,636
				Transfer from Non-Departmental: Inmate Medical Reserve	-	336
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	72,678
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	77,246

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court (cont.)				GCID20200290 Approval to accept grant funds from the Association County Commissioners of Georgia (ACCG) Civic Affairs Foundation, Inc. in the amount of \$2607.60 . Funding to be used for intern position that will assist in researching best practices and assist in inter-agency collaborations to establish a family treatment court. Approval to add intern position for the 2020 summer program . Approval for Chairman to execute grant documents and other necessary documents.	2,608	2,608
				Total: Juvenile Court	2,608	652,004
Sheriff	106,922,315	107,544,815	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	622,500
Judiciary	27,447,287	29,988,820	2,541,533	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,236,544
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	304,989
				Total: Judiciary	-	2,541,533
Probate Court	3,177,490	3,261,970	84,480	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,480
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	-	84,480
Solicitor General	6,428,565	6,429,065	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental:						
Contribution to Capital	22,951,335	52,536,847	29,585,512	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	29,585,512	29,585,512
Reserves - Court Interpreters	775,550	393,403	(382,147)	Transfer to Juvenile Court.	-	(72,678)
				Transfer to Judiciary.	-	(304,989)
				Transfer to Probate Court.	-	(4,480)
				Total: Reserves - Court Interpreters	-	(382,147)
Reserves - Court Reporters	300,000	198,000	(102,000)	Transfer to Juvenile Court.	-	(101,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(102,000)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Indigent Defense	6,000,000	3,285,820	(2,714,180)	Transfer to Juvenile Court.	-	(397,636)
				Transfer to Judiciary.	-	(2,236,544)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,714,180)
Reserves - Prisoner Medical	1,670,881	1,025,446	(645,435)	Transfer to Corrections.	-	(22,599)
				Transfer to Sheriff.	-	(622,500)
				Transfer to Juvenile Court.	-	(336)
				Total: Reserves - Prisoner Medical	-	(645,435)
Other Governmental Agencies	515,000	3,715,000	3,200,000	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete service delivery strategy and submit to Department of Community Affairs.	-	3,200,000
Total Non-Departmental			28,941,750	Total: Non-Departmental	29,585,512	28,941,750
<i>Total: General Fund</i>			34,078,949		31,105,424	34,078,949
Development and Enforcement Services District Fund (104)						
Planning and Development	13,527,529	13,348,508	(179,021)	To adjust budget for 90 day job vacancies.	(23,067)	(179,021)
<i>Total: Development and Enforcement Services District Fund</i>			(179,021)		(23,067)	(179,021)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	133,938,946	133,903,461	(35,485)	To adjust budget for 90 day job vacancies.	-	(35,485)
<i>Total: Fire and Emergency Services District Fund</i>			(35,485)		-	(35,485)
Police Services District Fund (106)						
Planning and Development	1,552,958	-	(1,552,958)	License and Revenue Transition.	(231,822)	(231,822)
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	(1,321,136)	(1,321,136)
				Total: Planning and Development	(1,552,958)	(1,552,958)
Police Services	131,307,314	131,554,935	247,621	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	(8,854)	(155,884)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services (cont.)	-	-	-	GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	278,505
				Total: Police Services	(8,854)	247,621
Recorder's Court	2,139,896	2,210,102	70,206	Transfer from Non-Departmental: Indigent Defense Reserve.	-	31,206
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	39,000
				Total: Recorder's Court	-	70,206
Non-Departmental	6,598,020	9,106,846	2,508,826	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(31,206)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	3,086,637
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	(382,605)	(382,605)
				Total: Non-Departmental	(382,605)	2,508,826
Total: Police Services District Fund			1,273,695		(1,944,417)	1,273,695

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	44,399,215	44,287,364	(111,851)	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	-	10,000
				To adjust budget for 90 day job vacancies.	(21,897)	(124,851)
<i>Total: Recreation Fund</i>			(111,851)		(21,897)	(111,851)
Street Lighting Fund (002)						
Transportation	7,580,514	7,599,483	18,969	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1.Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50.	-	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Padens Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Transportation (cont.)				GCID20200264 Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting Improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd. with GATEWAY85 CID. Installation funded by 38% 2009 SPLOST and 62% 2014 SPLOST.	-	2,863
				GCID20200336 Approval of incorporation into the Gwinnett County Street Lighting Program Hickory Ridge with estimated upfront installation cost \$0.00, estimated annual revenue and operating cost \$3,744.	3,744	3,744
				GCID20200337 Approval of incorporation into the Gwinnett County Street Lighting Program Oakdale Woods phase 6 estimated upfront installation of \$0.00, estimated annual revenue and operating cost \$1,430.88.	1,431	1,431
				GCID20200338 Approval of incorporation into the Gwinnett County Street Lighting Program Quail Crossing at River Park estimated installation cost of \$10,791.51, estimated annual revenue and operating cost \$1,480.05.	1,480	1,480
				GCID20200339 Approval of incorporation into the Gwinnett County Street Lighting Program Burnside subdivision estimated upfront installation cost of \$10,059.76, estimated annual revenue and operating cost \$1,840.80.	1,841	1,841
<i>Total: Street Lighting Fund</i>			18,969		8,496	18,969
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	175,000	178,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Non-Departmental:						
Other Governmental Agencies	3,999,440	4,449,274	449,834	Transfer from Non-Departmental E-911 to Other Governmental Agencies (cities).	449,834	449,834
Non-Departmental E-911	454,038	4,204	(449,834)	Transfer from Non-Departmental E-911 to Other Governmental Agencies (cities).	(449,834)	(449,834)
Total: Non-Departmental					-	-
<i>Total: E-911 Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	200,000	302,941	102,941	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	89,213	102,941
<i>Total: Sheriff Special Justice Fund</i>			102,941		89,213	102,941
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	200,000	295,840	95,840	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,525	95,840
<i>Total: Sheriff Special Treasury Fund</i>			95,840		5,525	95,840
Solid Waste Operating Fund (595)						
Support Services	40,797,294	40,777,447	(19,847)	To adjust budget for 90 day job vacancies.	-	(19,847)
Working Capital Reserve	2,161,005	2,180,852	19,847	To adjust budget for 90 day job vacancies.	-	19,847
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	979,087	963,665	(15,422)	To adjust budget for 90 day job vacancies.	-	(15,422)
Water Resources	29,478,244	29,427,191	(51,053)	To adjust budget for 90 day job vacancies.	-	(51,053)
Working Capital Reserve	-	100,375	100,375	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	57,851
				To adjust budget for 90 day job vacancies.	-	42,524
Total: Working Capital Reserve					-	100,375
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	1,021,277	1,004,506	(16,771)	To adjust budget for 90 day job vacancies.	-	(16,771)
Water Resources	384,747,081	384,378,789	(368,292)	To adjust budget for 90 day job vacancies.	(18,608)	(368,292)
<i>Total: Water and Sewer Operating Fund</i>			(385,063)		(18,608)	(385,063)
Administrative Support Fund (665)						
County Administration	5,746,408	5,704,930	(41,478)	To adjust budget for 90 day job vacancies.	(26,436)	(41,478)
Financial Services	11,531,257	11,466,735	(64,522)	To adjust budget for 90 day job vacancies.	-	(64,522)
Human Resources	4,571,076	4,512,684	(58,392)	To adjust budget for 90 day job vacancies.	(40,332)	(58,392)
Information Technology	44,316,813	43,972,645	(344,168)	To adjust budget for 90 day job vacancies.	(39,102)	(344,168)
Law	2,766,292	2,739,586	(26,706)	To adjust budget for 90 day job vacancies.	-	(26,706)
Support Services	16,627,565	16,529,344	(98,221)	To adjust budget for 90 day job vacancies.	(34,790)	(98,221)
Working Capital Reserve	-	175,356	175,356	To adjust budget for 90 day job vacancies.	140,660	175,356
<i>Total: Administrative Support Fund</i>			(458,131)		-	(458,131)
Total Appropriation Budget Adjustments			\$ 34,444,412		\$ 29,200,669	\$ 34,444,412

2019 E-911 Reimbursement Reconciliation Report & 2020 Payments

Gwinnett County receives revenue from subscriber fees of wired and wireless telecommunication providers and uses this revenue to provide Emergency 911 (E-911) dispatch services across the County.

The cities of Duluth, Lawrenceville, Norcross, Snellville and Suwanee maintain their own E-911 dispatch service for their respective cities. As a part of the Service Delivery Strategy (SDS) agreement, a 911 Advisory Committee was established, and Gwinnett County reimburses the cities for all approved expenses to provide the dispatch services.

2019 and 2020 Payments to Cities for E-911 Expenses

2019	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Payments to Cities in 2019	\$922,863	\$1,045,325	\$803,637	\$672,026	\$555,589	\$3,999,440
Cities' Audited Actual Expenses Incurred in 2019	974,987	1,051,750	694,957	775,269	602,403	4,099,366
Additional Payments to (from) Cities	52,124	6,425	(108,680)	103,243	46,814	99,926
Total Payments to Cities for 2019 Expenses	\$974,987	\$1,051,750	\$694,957	\$775,269	\$602,403	\$4,099,366

2020	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Total Budgeted for 2020 Payments to Cities						\$4,453,478
2020 Budget requests submitted by Cities	\$1,053,130	\$1,081,184	\$765,026	\$814,020	\$697,302	\$4,410,662

During 2019, the County disbursed nearly \$4 million to the cities for E-911 related expenses. The amount was based on budget submissions and approved by the E-911 Advisory Committee. After the County's 2019 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred in 2019. Based on the cities' audited expenses, the County made additional payments of nearly \$100,000 to the cities.

As part of the County's annual budget process in the summer of 2019, the cities submitted their 2020 E-911 budgets, and the E-911 Advisory Committee approved approximately \$4.41 million in 2020 payments to the cities. The County's 2020 E-911 budget was prepared with appropriations of approximately \$4.45 million to ensure that adequate budget, if needed, is available for E-911 true-up payments to the cities. Annual budget payments of \$4.41 million were processed in April.