



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
AUGUST 31, 2018
(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: September 21, 2018

SUBJECT: Monthly Financial Report for the Period Ended August 31, 2018

This report, which includes unaudited information for the fiscal year through August 31, 2018, 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 10
Budget Adjustments by Fund Schedule	Page 52

EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in August and early September including the mailing of 2018 property tax bills and the continuation of fiscal year 2019 budget preparation. Highlights from these activities as well as an update on residential and commercial property tax appeals are discussed below. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 3 – 9, followed by financial summaries for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations.

2018 Property Tax Billing

The Tax Commissioner's Office mailed property tax bills by August 15 with a payment due date of October 15. Homeowners can learn how their property taxes are used to fund services by visiting the [Where Your Property Taxes Go](#) page on Gwinnett County's website.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2018 tax year for residential and commercial properties were mailed on April 6, 2018 (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 8,397 residential and commercial real property tax appeals, a 32 percent decrease from the number of real property appeals filed last year. As of September 17, 2018, 44 percent of the appeals have been settled.

2019 Budget Preparation

The fiscal year 2019 budget planning process continues. From August 27 to August 30, County elected officials, department directors, and agency heads presented their business plans and financial resource requests to the Chairman's Budget Review Team for consideration. Fiscal year 2019 business plan presentations have been recorded and are available for viewing on the [2019 Budget Review Meetings](#) page on Gwinnett County's website.

The Budget Review Team is made up of five Gwinnett residents who were invited by Commission Chairman Charlotte Nash to help set priorities and make recommendations for the proposed budget. Keith Roche, a Lawrenceville city councilman and retired business executive, is new to the committee this year. He joins four budget review team veterans: Alida Sims, a regional kinship navigator with the Georgia Department of Community Services Division of Family and Children Services; David Cuffie, CEO, Total Vision Consulting LLC; Norwood Davis, CFO, 12Stone Church; and Santiago Marquez, President and CEO, Georgia Hispanic Chamber of Commerce. Sims and Cuffie both graduated from the Gwinnett 101 Citizens Academy.

The Chairman's 2019 budget proposal will be presented to the district commissioners and made available to the public on November 27, 2018. A budget public hearing is scheduled for December 10, 2018. By county ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is up approximately \$2.3 million, or 57.4 percent, compared to this same time last year. This is primarily due to increased interest rates and additional funds available to invest.

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.

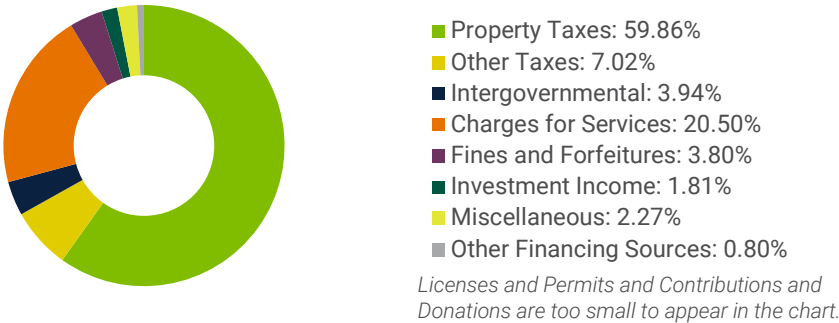
The Tourism Fund reflects a \$3.3 million increase in expenses compared to this same time last year. The increase is primarily due to a \$5 million transfer to capital for the expansion of the civic center. This increase is partially offset by a decrease in expenses related to a bond refunding transaction in early 2017—a \$1.99 million transfer was made from the Tourism Fund to the Stadium Fund to complete that transaction. Consequently, the Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.4 million decrease in stadium operations expenses compared to last year.

Miscellaneous revenue in the Administrative Support Fund is down \$768,100, or 75.8 percent, compared to this same time last year due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

GENERAL FUND (PAGE 10)

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
2018 YTD REVENUES BY CATEGORY**



Current year motor vehicle taxes and prior year property taxes make up approximately 60 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund’s budget, have been billed and are due October 15, 2018.

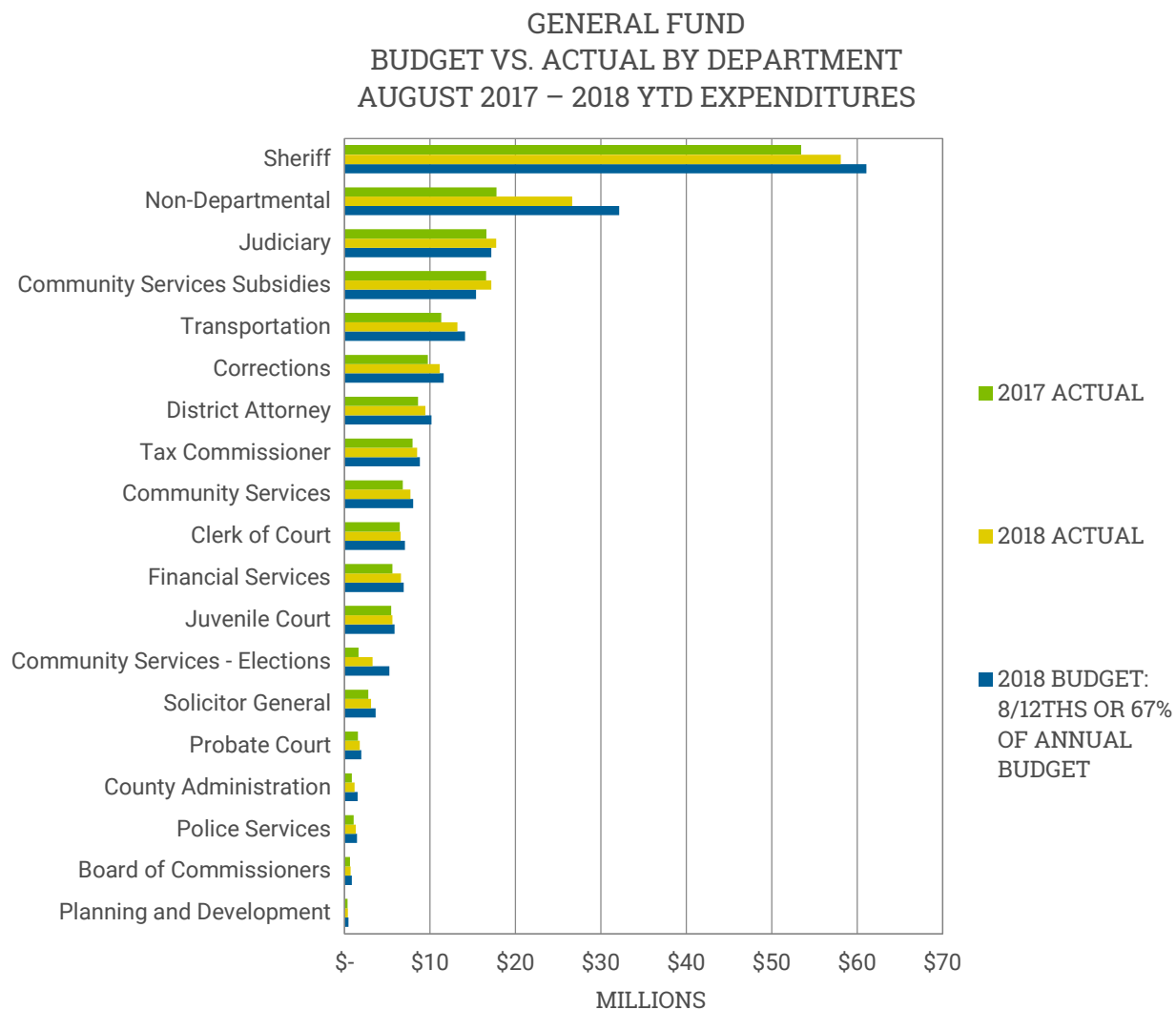
Tax revenues in the General Fund are up approximately \$3.8 million, or 10.8 percent, compared to this same time last year, primarily due to an increase in the local government share of title ad valorem taxes

(TAVT) from 45.61 percent to 51.58 percent. The law requires the Georgia Department of Revenue to adjust the share of TAVT revenue split between the state and local governments. Current law requires the Department of Revenue to evaluate local tax revenues from the prior year to determine the percentage of TAVT that will be distributed to state and local governments for the current calendar year.

Charges for services are up approximately \$825,000, or 7.4 percent, over this same time last year due to increased court revenues in the Sheriff's Office resulting from the relocation of a major registered agent to Gwinnett County.

Fines and forfeitures reflect a \$355,600, or 13.7 percent, decrease compared to this same time last year. The year-over-year decline is primarily attributable to a reduction in probation fine collections.

Other financing sources are up approximately \$298,200 over this same time last year. The increase is primarily due to a grant received from the Department of Community Affairs to offset the cost of exempting the airport's jet fuel sales from sales tax. The sale of surplus property located at Campbell Road has also contributed to the year-over-year increase.



Non-departmental expenditures in the General Fund are \$8.8 million, or 49.7 percent, higher than this same time this year. This is primarily due to increases in contributions to capital and contributions to local transit, as well as increases in expenditures for the maintenance of our 800 MHz radio system. Expenditures for the maintenance of our 800 MHz radio system are \$354,500 higher than this same time

last year due to the timing of payments for prepaid license and support agreements. Last year payments were spread across the year in equal monthly payments, but this year the full annual payment was made in June.

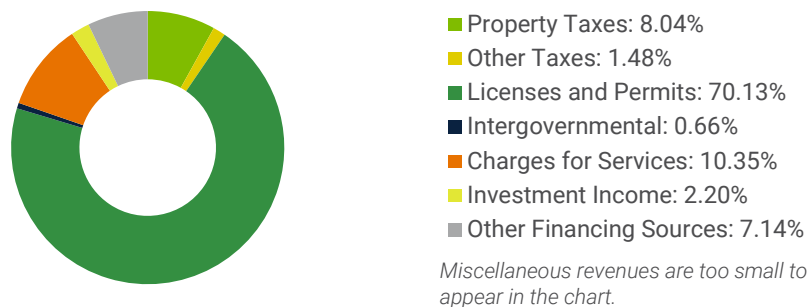
Judiciary expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

Community Services Subsidies in the General Fund are 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 three quarterly subsidies for 2018.

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.

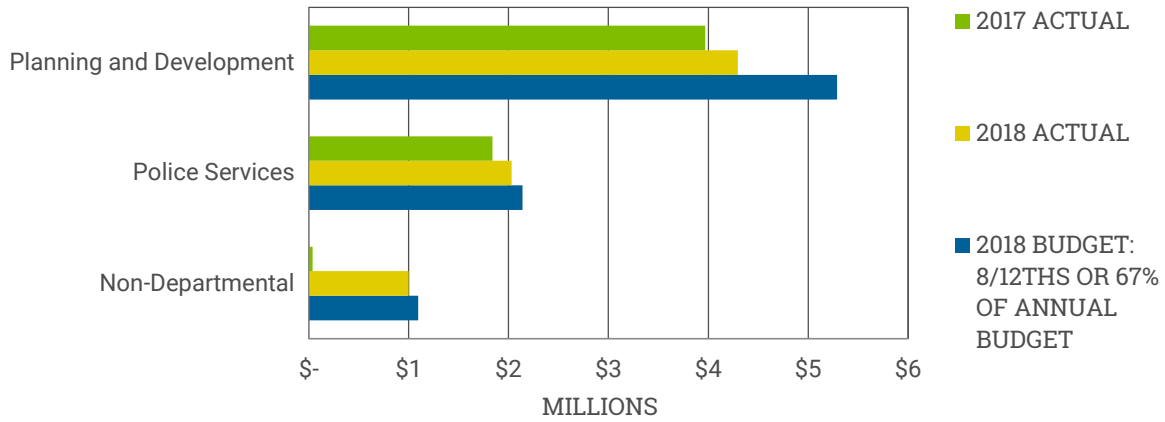
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2018 YTD REVENUES BY CATEGORY



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 53 percent of the fund's annual budget.

Revenues in the Development and Enforcement Services District Fund are up approximately \$724,300, or 18.4 percent, over this same time last year as development in the county continues to grow at a moderate pace. Licenses and permits (building permits) and charges for services (development permits) are up \$585,300 and \$68,400, respectively.

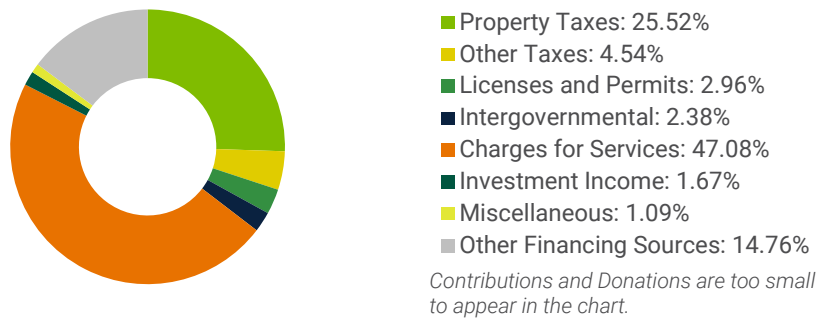
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2017 – 2018 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

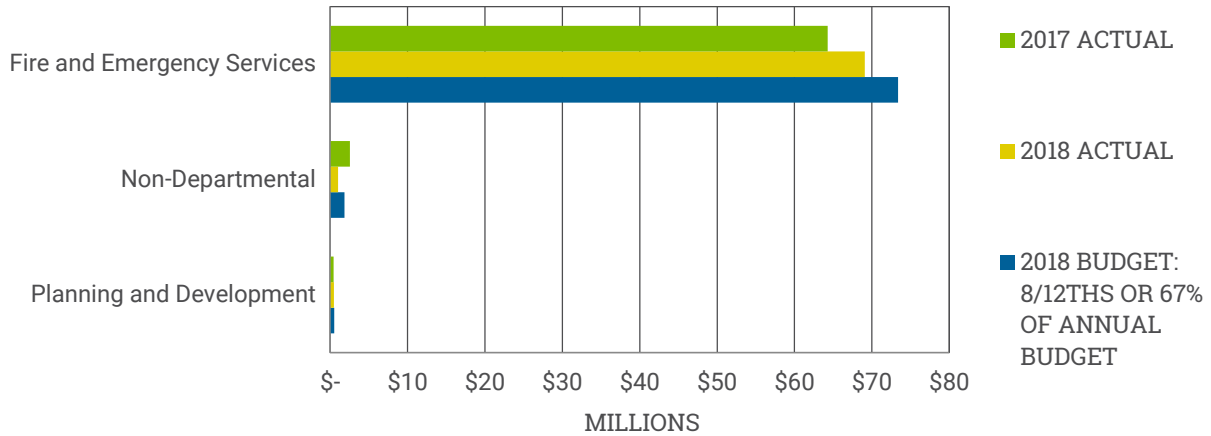
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is 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
2018 YTD REVENUES BY CATEGORY**



Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund’s annual budget.

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2017 – 2018 YTD EXPENDITURES**

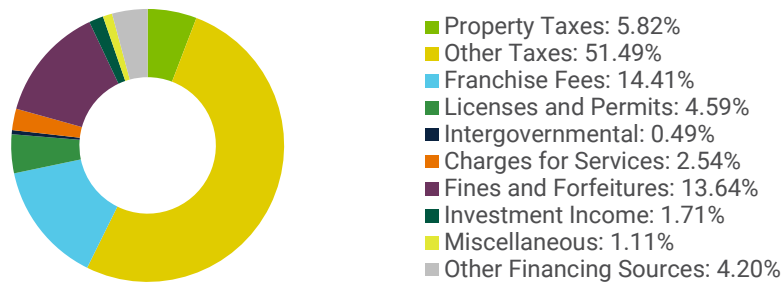


Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$4.8 million, or 7.5 percent, compared to this same time last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process, salary increases, and increases in overtime.

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.

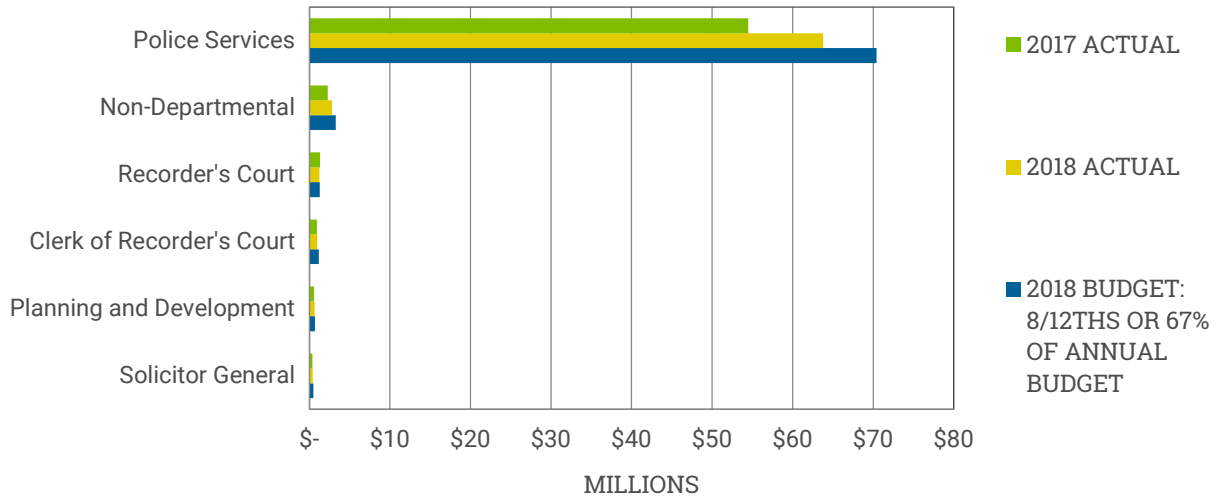
**POLICE SERVICES DISTRICT FUND
2018 YTD REVENUES BY CATEGORY**



The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

Although current year-to-date revenues collected are primarily from other taxes, 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 58 percent of the fund’s annual budget.

**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2017 – 2018 YTD EXPENDITURES**

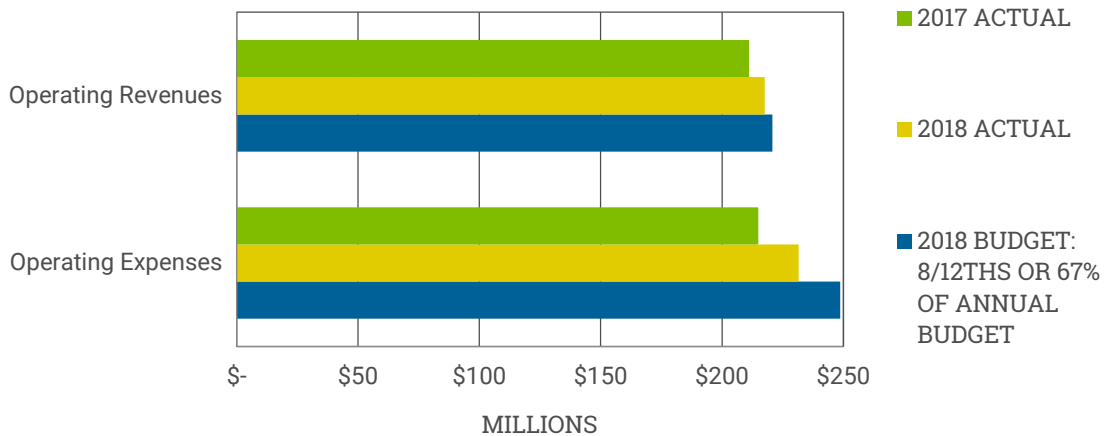


Police Services expenditures in the Police Services District Fund are up approximately \$9.3 million, or 17.1 percent, over this same time last year, primarily due to new positions added during the 2018 budget process, fewer vacancies, salary increases, and an increase in the transfer to capital vehicles.

WATER & SEWER OPERATING FUND (PAGE 45)

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

**WATER AND SEWER OPERATING FUND
BUDGET VS. ACTUAL
AUGUST 2017 – 2018 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are approximately \$6.4 million, or 3 percent, higher than this time last year. This is primarily attributable to a 1.1 percent year-over-year increase in water consumption, as well as increases in system development charges and sewer retail revenues.

Although revenues are higher than this time last year, they are approximately \$3.2 million, or 1.4 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2017. This will cause revenues to appear understated when compared to budget until year-end. Lower than expected water retail, sewer wholesale, and conservation surcharge revenues are also causing revenues to come in under budget. The revenues coming in under budget are being partially offset by higher than expected system development charges and water base charges.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$16.6 million, or 7.7 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to increases in the transfer to the Renewal and Extension capital fund. New positions added during the 2018 budget process and salary increases are also contributing to the increase.

Although year-to-date expenses are higher than this time last year, they are approximately \$17.1 million, or 6.9 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
Revenues:						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 39,231,793	15.94%	\$ 35,398,358	15.93%
Licenses and Permits	363,300	363,300	197,724	54.42%	153,518	56.81%
Intergovernmental	3,584,798	3,584,798	2,309,718	64.43%	2,033,233	57.90%
Charges for Services	27,327,754	27,327,754	12,027,393	44.01%	11,202,396	45.01%
Fines and Forfeitures	4,303,648	4,303,648	2,231,202	51.84%	2,586,826	65.48%
Investment Income	866,413	866,413	1,062,718	122.66%	786,791	129.83%
Contributions and Donations	60,000	62,800	27,318	43.50%	12,941	9.79%
Miscellaneous	965,695	976,695	1,331,768	136.35%	1,081,630	107.41%
Other Financing Sources	165,000	165,000	466,493	282.72%	168,260	76.20%
Revenues without Use of Fund Balance	283,807,810	283,821,610	58,886,127	20.75%	53,423,953	20.81%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,604,636	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 320,231,655	\$ 320,426,246	\$ 58,886,127	18.38%	\$ 53,423,953	18.76%
Appropriations:						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 698,725	54.11%	\$ 651,243	53.63%
County Administration	2,303,160	2,304,160	1,182,935	51.34%	859,581	47.49%
Financial Services	10,409,954	10,376,868	6,595,028	63.56%	5,606,547	61.54%
Tax Commissioner	13,227,125	13,227,125	8,504,992	64.30%	7,960,941	63.61%
Transportation	21,311,135	21,148,702	13,207,525	62.45%	11,335,315	59.37%
Planning and Development	698,508	681,275	406,127	59.61%	352,370	55.46%
Police Services	2,220,116	2,220,116	1,330,553	59.93%	1,075,178	53.86%
Corrections	17,581,177	17,394,089	11,129,871	63.99%	9,751,495	61.11%
Community Services	12,257,181	12,041,440	7,726,045	64.16%	6,835,035	58.98%
Community Services Subsidies:						
Atlanta Regional Commission	995,814	995,814	739,050	74.22%	725,108	81.62%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,173,293	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	131,250	75.00%	131,250	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	759,805	759,805	439,166	57.80%	406,283	57.18%
Library Subsidy	17,700,800	17,700,800	13,275,600	75.00%	12,713,100	75.00%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Total Community Services Subsidies	23,093,531	23,093,531	17,183,825	74.41%	16,574,500	74.70%
Community Services - Elections	7,892,250	7,868,056	3,290,364	41.82%	1,647,351	61.37%
Juvenile Court	8,026,992	8,800,858	5,620,448	63.86%	5,465,843	64.93%

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Sheriff	90,766,098	91,634,084	58,068,014	63.37%	53,406,955	61.63%
Clerk of Court	10,631,232	10,631,232	6,560,069	61.71%	6,452,359	62.17%
Judiciary	20,945,067	25,798,067	17,738,167	68.76%	16,616,853	65.61%
Probate Court	2,797,379	2,967,879	1,779,291	59.95%	1,581,559	61.58%
District Attorney	15,281,202	15,281,202	9,482,533	62.05%	8,607,673	63.64%
Solicitor General	5,450,717	5,452,217	3,094,279	56.75%	2,775,604	57.67%
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	179,606	35.92%	-	-
Contingency	1,591,192	1,591,192	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	-	0.00%	-	-
Contribution to Capital	14,984,593	14,984,593	9,989,729	66.67%	3,052,938	66.59%
Contribution to Local Transit	9,467,537	10,402,537	6,639,263	63.82%	5,414,693	66.67%
Grant Match	200,000	200,000	-	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	500,000	500,000	4,238	0.85%	-	-
Medical Examiner	1,321,138	1,321,138	981,423	74.29%	992,700	72.67%
Motor Vehicle Contribution	9,449,046	9,449,046	4,751,075	50.28%	4,570,822	47.74%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	205,000	205,000	53,450	26.07%	69,032	33.67%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	340,500	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	647,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	1,404,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	829,514	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	2,216,125	86.69%	1,861,632	63.75%
Other Governmental Agencies	502,333	502,333	360,252	71.72%	353,980	70.66%
Other Miscellaneous	200,500	200,500	56,512	28.19%	78,531	57.60%
Total Non-Departmental	54,047,638	48,214,152	26,631,673	55.24%	17,794,328	51.84%
TOTAL APPROPRIATIONS	\$ 320,231,655	\$ 320,426,246	\$ 200,230,464	62.49%	\$ 175,350,730	61.57%

Projected Fund Balance December 31

\$ 117,744,037 **\$ 117,563,246**

Fund Balance as of Report Date

\$ 12,823,545

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2003 G.O. Bond Debt Service Fund (951)

The 2003 General Obligation Bond Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Principal and interest are paid in January and interest only is paid again in July.

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 338,623	70.88%	\$ 540,940	987.64%
Intergovernmental	-	-	-	-	28,257	70.37%
Investment Income	75,000	75,000	126,588	168.78%	81,198	-
Revenues without Use of Fund Balance	552,718	552,718	465,211	84.17%	650,395	685.17%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,250,750	\$ 4,250,750	\$ 465,211	10.94%	\$ 650,395	15.25%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,247,450	99.92%	\$ 4,265,621	100.00%
TOTAL APPROPRIATIONS	\$ 4,250,750	\$ 4,250,750	\$ 4,247,450	99.92%	\$ 4,265,621	100.00%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Fund Balance as of Report Date			\$ 12,206,050			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 441,920	6.41%	\$ 442,502	6.93%
Licenses and Permits	4,054,250	4,054,250	3,255,433	80.30%	2,670,129	67.16%
Intergovernmental	44,634	44,634	30,756	68.91%	27,047	67.10%
Charges for Services	519,835	519,835	480,595	92.45%	412,182	79.55%
Investment Income	65,000	65,000	102,030	156.97%	52,051	144.59%
Miscellaneous	-	-	11,605	-	6,736	-
Other Financing Sources	659,236	659,236	331,470	50.28%	318,895	47.74%
Revenues without Use of Fund Balance	12,237,237	12,237,237	4,653,809	38.03%	3,929,542	33.81%
Use of Fund Balance	609,424	551,634	-	0.00%	-	-
TOTAL REVENUES	\$ 12,846,661	\$ 12,788,871	\$ 4,653,809	36.39%	\$ 3,929,542	33.81%
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,934,797	\$ 4,295,614	54.14%	\$ 3,968,295	55.32%
Police Services	3,211,574	3,211,574	2,030,533	63.23%	1,838,566	56.69%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	1,585,500	1,000,000	63.07%	36,616	25.57%
Total Non-Departmental	1,642,500	1,642,500	1,000,000	60.88%	36,616	18.29%
TOTAL APPROPRIATIONS	\$ 12,846,661	\$ 12,788,871	\$ 7,326,147	57.29%	\$ 5,843,477	50.28%
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,567,424				
Fund Balance as of Report Date			\$ 7,446,720			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 6,002,711	6.40%	\$ 6,028,159	7.10%
Licenses and Permits	901,000	901,000	591,079	65.60%	587,641	65.23%
Intergovernmental	622,174	622,174	475,269	76.39%	375,047	70.23%
Charges for Services	15,485,600	15,485,600	9,401,237	60.71%	9,258,646	59.75%
Investment Income	180,000	180,000	333,669	185.37%	179,906	138.39%
Contributions and Donations	-	-	130	-	100	-
Miscellaneous	1,500	47,698	217,270	455.51%	175,390	3,904.50%
Other Financing Sources	5,859,873	5,859,873	2,946,403	50.28%	2,834,618	47.74%
TOTAL REVENUES	<u>\$ 116,771,197</u>	<u>\$ 116,817,395</u>	<u>\$ 19,967,768</u>	17.09%	<u>\$ 19,439,507</u>	17.67%
Appropriations:						
Planning and Development	\$ 795,471	\$ 777,974	\$ 479,192	61.59%	\$ 457,071	60.35%
Fire and Emergency Services	111,142,967	110,079,057	69,084,130	62.76%	64,285,459	61.72%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	1,000,000	41.32%	2,544,953	53.72%
Total Non-Departmental	<u>2,780,000</u>	<u>2,780,000</u>	<u>1,000,000</u>	35.97%	<u>2,544,953</u>	49.92%
Appropriations without Contribution to Fund Balance	<u>114,718,438</u>	<u>113,637,031</u>	<u>70,563,322</u>	62.10%	<u>67,287,483</u>	61.17%
Contribution to Fund Balance	2,052,759	3,180,364	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 116,771,197</u>	<u>\$ 116,817,395</u>	<u>\$ 70,563,322</u>	60.40%	<u>\$ 67,287,483</u>	61.17%
Projected Fund Balance December 31	\$ 54,822,325	\$ 55,949,930				
Fund Balance as of Report Date			\$ 2,174,012			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 4,737	105.27%	\$ 3,777	96.03%
Revenues without Use of Fund Balance	4,500	4,500	4,737	105.27%	3,777	96.03%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,312	\$ 45,312	\$ 4,737	10.45%	\$ 3,777	8.36%
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 32,700	72.17%	\$ 27,237	60.29%
TOTAL APPROPRIATIONS	\$ 45,312	\$ 45,312	\$ 32,700	72.17%	\$ 27,237	60.29%
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Fund Balance as of Report Date			\$ 712,284			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 25,133,973	40.28%	\$ 24,941,459	42.51%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,085,900	4,085,900	1,609,945	39.40%	1,617,470	38.56%
Intergovernmental	255,268	255,268	170,973	66.98%	155,361	69.96%
Charges for Services	785,210	785,210	890,208	113.37%	834,241	81.75%
Fines and Forfeitures	8,125,772	8,125,772	4,781,744	58.85%	4,986,835	54.80%
Investment Income	350,000	350,000	599,361	171.25%	334,785	167.39%
Contributions and Donations	-	-	-	-	17,500	100.00%
Miscellaneous	382,062	382,062	387,425	101.40%	289,956	100.83%
Other Financing Sources	2,929,937	2,929,937	1,473,202	50.28%	1,417,309	47.74%
Revenues without Use of Fund Balance	109,601,519	109,601,519	35,046,831	31.98%	34,594,916	32.34%
Use of Fund Balance	7,595,650	6,412,345	-	0.00%	-	-
TOTAL REVENUES	\$ 117,197,169	\$ 116,013,864	\$ 35,046,831	30.21%	\$ 34,594,916	32.34%
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 640,691	60.41%	\$ 551,757	69.67%
Police Services	106,493,225	105,628,420	63,798,112	60.40%	54,465,519	58.62%
Recorder's Court	1,855,316	1,954,816	1,243,673	63.62%	1,314,367	65.94%
Solicitor General	738,507	738,507	407,251	55.15%	383,371	50.33%
Clerk of Recorder's Court	1,752,625	1,752,625	951,068	54.27%	928,851	60.60%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,728,250	4,310,250	2,694,162	62.51%	2,138,401	57.55%
Total Non-Departmental	5,296,886	4,878,886	2,814,798	57.69%	2,259,037	52.73%
TOTAL APPROPRIATIONS	\$ 117,197,169	\$ 116,013,864	\$ 69,855,593	60.21%	\$ 59,902,902	56.00%
Projected Fund Balance December 31	\$ 57,978,772	\$ 59,162,077				
Fund Balance as of Report Date			\$ 30,765,660			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 2,904,937	9.70%	\$ 2,879,520	10.46%
Intergovernmental	185,660	185,660	122,655	66.06%	111,852	70.37%
Charges for Services	4,838,536	4,838,536	3,387,448	70.01%	3,402,801	75.64%
Investment Income	75,000	75,000	159,567	212.76%	86,697	148.14%
Contributions and Donations	38,300	38,300	17	0.04%	260	0.54%
Miscellaneous	2,622,079	2,622,079	1,803,418	68.78%	1,718,398	73.36%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,735,571	8,378,042	22.20%	8,199,528	23.65%
Use of Fund Balance	2,149,496	2,038,020	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 39,885,067	\$ 39,773,591	\$ 8,378,042	21.06%	\$ 8,199,528	22.84%
Appropriations:						
Community Services	\$ 38,075,611	\$ 37,964,135	\$ 22,764,932	59.96%	\$ 20,260,518	59.39%
Support Services	191,684	191,684	93,796	48.93%	104,470	59.57%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	1,025,181	66.02%	1,024,673	66.02%
Total Non-Departmental	1,617,772	1,617,772	1,025,181	63.37%	1,024,673	63.37%
TOTAL APPROPRIATIONS	\$ 39,885,067	\$ 39,773,591	\$ 23,883,909	60.05%	\$ 21,389,661	59.57%
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,743,338				
Fund Balance as of Report Date			\$ 4,275,491			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 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			\$ -			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 15,574	-	\$ 13,037	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,574</u>	-	<u>\$ 13,037</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Fund Balance as of Report Date			\$ 965,533			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 36,965	-	\$ 38,974	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,965</u>	-	<u>\$ 38,974</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Fund Balance as of Report Date			\$ 2,995,176			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 806	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 806</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			\$ 806			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 9,783	-	\$ 2,718	-
TOTAL REVENUES	\$ -	\$ -	\$ 9,783	-	\$ 2,718	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 126,819	\$ 126,819				
Fund Balance as of Report Date			\$ 136,602			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 6,903	5.66%	\$ 6,217	5.33%
Investment Income	7,000	7,000	7,139	101.99%	5,693	90.45%
Revenues without Use of Fund Balance	128,872	128,872	14,042	10.90%	11,910	9.68%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,783	\$ 161,783	\$ 14,042	8.68%	\$ 11,910	7.43%
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 91,093	56.31%	\$ 66,862	41.73%
TOTAL APPROPRIATIONS	\$ 161,783	\$ 161,783	\$ 91,093	56.31%	\$ 66,862	41.73%
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Fund Balance as of Report Date			\$ 1,176,647			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,416,359	\$ 339,335	4.58%	\$ 278,446	3.84%
Investment Income	3,740	3,740	20,373	544.73%	4,652	131.19%
Revenues without Use of Fund Balance	7,394,502	7,420,099	359,708	4.85%	283,098	3.90%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,543,825	\$ 7,569,422	\$ 359,708	4.75%	\$ 283,098	3.79%
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,569,422	\$ 4,217,403	55.72%	\$ 4,202,059	56.31%
TOTAL APPROPRIATIONS	\$ 7,543,825	\$ 7,569,422	\$ 4,217,403	55.72%	\$ 4,202,059	56.31%
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Fund Balance as of Report Date			\$ (1,606,522)			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018		Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 415,245	68.49%	\$ 412,594	67.15%
Investment Income	2,407	2,407	1,839	76.40%	1,533	69.87%
Revenues without Use of Fund Balance	608,696	608,696	417,084	68.52%	414,127	67.15%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,191,421	\$ 1,191,421	\$ 417,084	35.01%	\$ 414,127	43.14%
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 794,281	66.67%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,191,421	\$ 1,191,421	\$ 794,281	66.67%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Fund Balance as of Report Date			\$ 2,375,505			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 74,451	76.44%	\$ 64,581	74.23%
Miscellaneous	9,600	9,600	8,162	85.02%	6,606	82.58%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 82,613</u>	77.21%	<u>\$ 71,187</u>	74.93%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 7,131	35.10%	\$ 4,247	21.99%
Appropriations without Contribution to Fund Balance	20,315	20,315	7,131	35.10%	4,247	21.99%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 7,131</u>	6.66%	<u>\$ 4,247</u>	4.47%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Fund Balance as of Report Date			\$ 385,149			

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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 55% Solicitor and 45% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 55% Solicitor and 45% District Attorney
- Interest Earned Dividends - 55% Solicitor and 45% District

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 455,628	60.78%	\$ 454,955	57.82%
Investment Income	2,500	2,500	11,946	477.84%	5,511	-
Miscellaneous	-	-	2,252	-	1,930	-
Revenues without Use of Fund Balance	752,110	752,110	469,826	62.47%	462,396	58.77%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 469,826</u>	53.14%	<u>\$ 462,396</u>	35.79%
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 196,044	60.44%	\$ 286,900	61.12%
Solicitor General	559,769	559,769	331,562	59.23%	399,268	48.54%
TOTAL APPROPRIATIONS	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 527,606</u>	59.68%	<u>\$ 686,168</u>	53.11%
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Fund Balance as of Report Date			\$ 794,801			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 153,747	\$ 153,747	100.00%	\$ 105,819	95.78%
Investment Income	-	-	-	-	65	-
Revenues without Use of Fund Balance	-	153,747	153,747	100.00%	105,884	95.84%
Use of Fund Balance	140,000	4,990	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 158,737	\$ 153,747	96.86%	\$ 105,884	42.14%
Appropriations:						
District Attorney	\$ 140,000	\$ 158,737	\$ 81,005	51.03%	\$ 40,857	16.26%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 158,737	\$ 81,005	51.03%	\$ 40,857	16.26%
Projected Fund Balance December 31	\$ 2,793	\$ 137,803				
Fund Balance as of Report Date			\$ 215,535			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,785	\$ 9,785	100.00%	\$ 22,415	96.09%
Revenues without Use of Fund Balance	-	9,785	9,785	100.00%	22,415	96.09%
Use of Fund Balance	23,328	23,328	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 23,328</u>	<u>\$ 33,113</u>	<u>\$ 9,785</u>	29.55%	<u>\$ 22,415</u>	96.09%
Appropriations:						
District Attorney	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 23,328</u>	<u>\$ 33,113</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Fund Balance as of Report Date			\$ 46,451			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Charges for Services	\$ 16,991,734	\$ 16,991,734	\$ 11,907,604	70.08%	\$ 11,615,618	72.18%
Investment Income	226,880	226,880	266,149	117.31%	179,873	138.75%
Miscellaneous	-	-	14,275	-	9,063	-
Revenues without Use of Fund Balance	17,218,614	17,218,614	12,188,028	70.78%	11,804,554	72.77%
Use of Fund Balance	5,558,757	5,254,257	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,777,371	\$ 22,472,871	\$ 12,188,028	54.23%	\$ 11,804,554	53.39%
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,090,119	\$ 9,895,413	54.70%	\$ 9,626,383	52.71%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	4,086,763	100.00%	3,528,021	100.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	4,086,763	93.25%	3,528,021	91.68%
TOTAL APPROPRIATIONS	\$ 22,777,371	\$ 22,472,871	\$ 13,982,176	62.22%	\$ 13,154,404	59.49%
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,320,384				
Fund Balance as of Report Date			\$ 23,780,493			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 49,779	93.02%	\$ 43,248	82.59%
Revenues without Use of Fund Balance	53,512	53,512	49,779	93.02%	43,248	82.59%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
TOTAL REVENUES	\$ 61,551	\$ 61,551	\$ 49,779	80.87%	\$ 43,248	82.59%
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 24,151	39.24%	\$ 40,951	85.99%
TOTAL APPROPRIATIONS	\$ 61,551	\$ 61,551	\$ 24,151	39.24%	\$ 40,951	78.21%
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Fund Balance as of Report Date			\$ 151,691			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 230,877	\$ 230,877	100.00%	\$ 33,519	107.73%
Miscellaneous	-	-	-	-	750	-
Revenues without Use of Fund Balance	-	230,877	230,877	100.00%	34,269	110.14%
Use of Fund Balance	500,893	270,016	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 500,893	\$ 500,893	\$ 230,877	46.09%	\$ 34,269	4.80%
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 79,913	15.95%	\$ 193,720	27.16%
TOTAL APPROPRIATIONS	\$ 500,893	\$ 500,893	\$ 79,913	15.95%	\$ 193,720	27.16%
Projected Fund Balance December 31	\$ 264,700	\$ 495,577				
Fund Balance as of Report Date			\$ 916,557			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 136,159	\$ 136,159	100.00%	\$ 399,693	100.56%
Miscellaneous	-	-	-	-	1,700	-
Revenues without Use of Fund Balance	-	136,159	136,159	100.00%	401,393	100.99%
Use of Fund Balance	582,495	446,336	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 582,495	\$ 582,495	\$ 136,159	23.38%	\$ 401,393	65.89%
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 197,012	33.82%	\$ 235,755	38.70%
TOTAL APPROPRIATIONS	\$ 582,495	\$ 582,495	\$ 197,012	33.82%	\$ 235,755	38.70%
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,249,999				
Fund Balance as of Report Date			\$ 2,635,482			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018		Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 556,910	73.51%	\$ 506,371	77.14%
Investment Income	-	-	23,062	-	-	-
TOTAL REVENUES	\$ 757,606	\$ 757,606	\$ 579,972	76.55%	\$ 506,371	65.80%
Appropriations:						
Sheriff	\$ 599,920	\$ 674,920	\$ 293,427	43.48%	\$ 383,751	49.86%
Appropriations without Contribution to Fund Balance	599,920	674,920	293,427	43.48%	383,751	49.86%
Contribution to Fund Balance	157,686	82,686	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 757,606	\$ 757,606	\$ 293,427	38.73%	\$ 383,751	49.86%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,193,795				
Fund Balance as of Report Date			\$ 3,397,654			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 60,559	\$ 60,559	100.00%	\$ 59,267	100.00%
Investment Income	-	-	-	-	13	-
Other Financing Sources	-	-	41,368	-	-	-
Revenues without Use of Fund Balance	-	60,559	101,927	168.31%	59,280	100.02%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 160,559</u>	<u>\$ 101,927</u>	63.48%	<u>\$ 59,280</u>	37.22%
Appropriations:						
Sheriff	\$ 100,000	\$ 160,559	\$ 33,072	20.60%	\$ 25,000	15.70%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 160,559</u>	<u>\$ 33,072</u>	20.60%	<u>\$ 25,000</u>	15.70%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Fund Balance as of Report Date			\$ 392,899			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ 151,701	\$ 151,701	100.00%	\$ 208,102	100.00%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	151,701	151,701	100.00%	208,121	100.01%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 301,701	\$ 151,701	50.28%	\$ 208,121	58.12%
Appropriations:						
Sheriff	\$ 150,000	\$ 301,701	\$ 141,462	46.89%	\$ 55,436	15.48%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 301,701	\$ 141,462	46.89%	\$ 55,436	15.48%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Fund Balance as of Report Date			\$ 429,993			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 96,835	\$ 95,223	98.34%	\$ 75,445	100.00%
Investment Income	-	-	195	-	142	-
Revenues without Use of Fund Balance	-	96,835	95,418	98.54%	75,587	100.19%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 171,835</u>	<u>\$ 95,418</u>	55.53%	<u>\$ 75,587</u>	50.69%
Appropriations:						
Sheriff	\$ 75,000	\$ 171,835	\$ 6,060	3.53%	\$ 17,949	12.04%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 171,835</u>	<u>\$ 6,060</u>	3.53%	<u>\$ 17,949</u>	12.04%
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Fund Balance as of Report Date			\$ 391,934			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 612,134	69.96%	\$ 576,699	65.91%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	471,568	44.53%	470,873	45.27%
Investment Income	-	-	4,045	-	-	-
Miscellaneous	-	-	1	-	-	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
TOTAL REVENUES	\$ 2,334,050	\$ 2,334,050	\$ 1,487,748	63.74%	\$ 3,438,185	79.85%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,691,284	99.26%	\$ 4,131,583	96.59%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,691,284	99.26%	4,131,583	96.59%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,334,050	\$ 2,334,050	\$ 1,691,284	72.46%	\$ 4,131,583	95.95%
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Fund Balance as of Report Date			\$ 1,166,439			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 3,120	31.20%	\$ 9,760	122.00%
Revenues without Use of Fund Balance	10,000	10,000	3,120	31.20%	9,760	122.00%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
TOTAL REVENUES	\$ 65,000	\$ 65,000	\$ 3,120	4.80%	\$ 9,760	122.00%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Fund Balance as of Report Date			\$ 304,225			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Fund Balance January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 10,477,000	\$ 6,300,949	60.14%	\$ 6,084,983	67.31%
Charges for Services	100	100	363	363.00%	-	0.00%
Investment Income	25,000	25,000	80,733	322.93%	24,814	-
Miscellaneous	-	-	(2)	-	-	-
Revenues without Use of Fund Balance	9,877,100	10,502,100	6,382,043	60.77%	6,109,797	67.59%
Use of Fund Balance	-	3,499,648	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,877,100	\$ 14,001,748	\$ 6,382,043	45.58%	\$ 6,109,797	61.09%
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ 1,109,928	22.56%	\$ 1,174,303	23.85%
Tourism	3,888,580	9,081,893	7,424,975	81.76%	4,099,664	80.75%
Appropriations without Contribution to Fund Balance	8,808,435	14,001,748	8,534,903	60.96%	5,273,967	52.74%
Contribution to Fund Balance	1,068,665	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 9,877,100	\$ 14,001,748	\$ 8,534,903	60.96%	\$ 5,273,967	52.74%
Projected Fund Balance December 31	\$ 11,138,531	\$ 6,570,218				
Fund Balance as of Report Date			\$ 7,917,006			

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Airport Operating Fund (520)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 113,924	71.20%	\$ 121,117	78.90%
Miscellaneous	780,000	780,000	547,086	70.14%	533,499	69.29%
Other Financing Sources	25,000	25,000	9,180	36.72%	-	-
Revenues without Use of Net Position	965,000	965,000	670,190	69.45%	654,616	70.88%
Use of Net Position	183,188	183,188	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,148,188	\$ 1,148,188	\$ 670,190	58.37%	\$ 654,616	49.94%
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 675,443	58.88%	\$ 737,577	56.31%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,148,188	\$ 1,148,188	\$ 675,443	58.83%	\$ 737,577	56.27%
Projected Net Position December 31	\$ 603,549	\$ 603,549				
Net Position as of Report Date			\$ 781,484			

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

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 2,052,623	65.47%	\$ 1,948,356	68.57%
Investment Income	84,000	84,000	80,871	96.28%	33,740	153.36%
Miscellaneous	22,000	22,000	17,774	80.79%	13,672	62.15%
Other Financing Sources	9,467,537	10,402,537	6,639,263	63.82%	5,414,693	66.67%
Revenues without Use of Net Position	12,708,787	13,643,787	8,790,531	64.43%	7,410,461	67.32%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,382,290	\$ 15,317,290	\$ 8,790,531	57.39%	\$ 7,410,461	59.84%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 30,309	39.21%
Transportation	14,382,290	15,317,290	6,484,699	42.34%	5,160,742	41.94%
TOTAL APPROPRIATIONS	\$ 14,382,290	\$ 15,317,290	\$ 6,484,699	42.34%	\$ 5,191,051	41.92%
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Net Position as of Report Date			\$ 8,087,768			

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

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 428,281	55.26%	\$ 398,063	56.87%
Charges for Services	45,756,741	45,756,741	29,939,005	65.43%	29,405,316	64.95%
Investment Income	300,000	300,000	584,744	194.91%	339,933	153.15%
Miscellaneous	150	150	2,126	1,417.33%	1,024	2,048.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 30,954,156</u>	66.10%	<u>\$ 30,144,336</u>	65.25%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,112,467	\$ 24,479,250	54.26%	\$ 24,359,881	54.74%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>45,122,467</u>	<u>45,122,467</u>	<u>24,479,250</u>	54.25%	<u>24,359,881</u>	54.73%
Working Capital Reserve	1,709,424	1,709,424	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 24,479,250</u>	52.27%	<u>\$ 24,359,881</u>	52.73%
Projected Net Position December 31	\$ 20,250,604	\$ 20,250,604				
Net Position as of Report Date			\$ 25,016,086			

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

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

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 1,469,926	4.64%	\$ 1,379,732	4.37%
Investment Income	355,000	355,000	296,001	83.38%	157,127	130.94%
Miscellaneous	15,000	15,000	8,842	58.95%	6,672	51.32%
Revenues without Use of Net Position	32,064,035	32,064,035	1,774,769	5.54%	1,543,531	4.87%
Use of Net Position	5,908,262	7,546,724	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 37,972,297	\$ 39,610,759	\$ 1,774,769	4.48%	\$ 1,543,531	4.82%
Appropriations:						
Planning and Development	\$ 785,470	\$ 769,188	\$ 396,789	51.59%	\$ 349,414	49.42%
Water Resources*	37,096,827	38,751,571	24,092,413	62.17%	19,797,639	63.41%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	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	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 37,972,297	\$ 39,610,759	\$ 24,489,202	61.82%	\$ 20,147,053	62.92%
Projected Net Position December 31	\$ 23,573,056	\$ 21,934,594				
Net Position as of Report Date			\$ 6,766,885			

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

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018		Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,645,200	\$ 197,069,770	62.43%	\$ 194,687,153	62.41%
Investment Income	500,000	500,000	1,753,044	350.61%	1,173,611	266.73%
Contributions and Donations	14,941,303	14,941,303	18,274,882	122.31%	14,931,222	90.34%
Miscellaneous	-	-	442,712	-	319,165	-
Revenues without Use of Net Position	330,933,287	331,086,503	217,540,408	65.71%	211,111,151	64.18%
Use of Net Position	43,192,781	41,981,116	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 374,126,068	\$ 373,067,619	\$ 217,540,408	58.31%	\$ 211,111,151	59.77%
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 604,978	61.13%	\$ 471,083	52.61%
Water Resources*	372,941,013	371,913,009	230,962,724	62.10%	214,533,204	60.92%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	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	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 374,126,068	\$ 373,067,619	\$ 231,567,702	62.07%	\$ 215,004,287	60.87%
Projected Net Position December 31	\$ 115,757,713	\$ 116,969,378				
Net Position as of Report Date			\$ 144,923,200			

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

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 40,565,591	62.70%	\$ 36,560,617	63.82%
Investment Income	60,000	60,000	170,309	283.85%	90,016	157.99%
Miscellaneous	258,923	258,923	245,724	94.90%	1,013,826	110.27%
Revenues without Use of Net Position	65,018,759	65,018,759	40,981,624	63.03%	37,664,459	64.65%
Use of Net Position	2,504,234	2,184,243	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,522,993	\$ 67,203,002	\$ 40,981,624	60.98%	\$ 37,664,459	63.29%
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,130,533	\$ 2,355,142	57.02%	\$ 2,344,113	57.60%
Financial Services	10,031,179	9,890,991	5,970,778	60.37%	5,511,112	58.50%
Human Resources	4,101,535	4,012,153	2,466,520	61.48%	2,171,585	60.39%
Information Technology Services	33,285,829	32,998,948	17,439,050	52.85%	16,112,689	57.75%
Law	2,474,311	2,464,838	1,555,684	63.12%	1,500,036	64.74%
Support Services	12,739,019	12,483,039	7,485,699	59.97%	6,892,964	62.75%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	1,218,500	669,800	54.97%	377,563	30.91%
Total Non-Departmental	722,500	1,222,500	669,800	54.79%	377,563	30.81%
TOTAL APPROPRIATIONS	\$ 67,522,993	\$ 67,203,002	\$ 37,942,673	56.46%	\$ 34,910,062	58.66%
Projected Net Position December 31	\$ 8,162,724	\$ 8,482,715				
Net Position as of Report Date			\$ 13,705,909			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 533,334	66.67%	\$ 533,334	66.67%
Investment Income	16,000	16,000	24,849	155.31%	13,502	92.88%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	558,183	68.40%	547,021	67.16%
Use of Net Position	218,705	218,705	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,705	\$ 1,034,705	\$ 558,183	53.95%	\$ 547,021	30.68%
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,034,705	\$ 587,670	56.80%	\$ 1,390,763	77.99%
TOTAL APPROPRIATIONS	\$ 1,034,705	\$ 1,034,705	\$ 587,670	56.80%	\$ 1,390,763	77.99%
Projected Net Position December 31	\$ 1,943,242	\$ 1,943,242				
Net Position as of Report Date			\$ 2,132,460			

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Fleet Management Fund (610)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 4,322,139	65.24%	\$ 3,669,163	63.99%
Miscellaneous	275,800	275,800	283,073	102.64%	280,345	103.56%
Other Financing Sources	-	-	13,765	-	-	-
Revenues without Use of Net Position	6,900,468	6,900,468	4,618,977	66.94%	3,949,508	65.77%
Use of Net Position	717,503	704,977	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,617,971	\$ 7,605,445	\$ 4,618,977	60.73%	\$ 3,949,508	61.31%
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,400,845	\$ 4,488,436	60.65%	\$ 3,990,960	62.09%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	127,067	66.67%	-	-
Total Non-Departmental	204,600	204,600	127,067	62.11%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,617,971	\$ 7,605,445	\$ 4,615,503	60.69%	\$ 3,990,960	61.95%
Projected Net Position December 31	\$ 84,112	\$ 96,638				
Net Position as of Report Date			\$ 805,089			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 39,852,088	69.73%	\$ 34,300,741	66.09%
Investment Income	250,000	250,000	332,932	133.17%	247,952	141.69%
Miscellaneous	-	-	196,360	-	111,842	-
Revenues without Use of Net Position	57,398,345	57,398,345	40,381,380	70.35%	34,660,535	66.56%
Use of Net Position	3,603,104	3,572,304	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 61,001,449	\$ 60,970,649	\$ 40,381,380	66.23%	\$ 34,660,535	62.96%
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,960,649	\$ 37,322,817	61.22%	\$ 35,476,112	64.45%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 61,001,449	\$ 60,970,649	\$ 37,322,817	61.21%	\$ 35,476,112	64.44%
Projected Net Position December 31	\$ 23,357,695	\$ 23,388,495				
Net Position as of Report Date			\$ 30,019,362			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018	% Actual to Current Budget	Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 3,333,334	66.67%	\$ 2,999,999	66.67%
Investment Income	97,500	97,500	94,597	97.02%	83,489	111.32%
Miscellaneous	-	-	17,157	-	438,641	-
Revenues without Use of Net Position	5,097,500	5,097,500	3,445,088	67.58%	3,522,129	76.99%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,500,106	\$ 7,500,106	\$ 3,445,088	45.93%	\$ 3,522,129	48.56%
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 4,908,110	65.53%	\$ 4,808,665	66.39%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,500,106	\$ 7,500,106	\$ 4,908,110	65.44%	\$ 4,808,665	66.30%
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Net Position as of Report Date			\$ 7,866,793			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 08/31/2018	Actuals YTD as of 08/31/2018		Actuals YTD as of 08/31/2017	% Actual to 08/31/2017 Budget
Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 1,666,667	66.67%	\$ 1,666,523	66.66%
Investment Income	128,500	128,500	146,456	113.97%	106,934	213.87%
Miscellaneous	-	-	86,470	-	25,899	-
Revenues without Use of Net Position	2,628,500	2,628,500	1,899,593	72.27%	1,799,356	70.56%
Use of Net Position	1,282,304	1,274,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,910,804	\$ 3,903,106	\$ 1,899,593	48.67%	\$ 1,799,356	53.15%
Appropriations:						
Human Resources	\$ 3,900,804	\$ 3,893,106	\$ 3,173,210	81.51%	\$ 2,568,181	76.08%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,910,804	\$ 3,903,106	\$ 3,173,210	81.30%	\$ 2,568,181	75.85%
Projected Net Position December 31	\$ 6,356,575	\$ 6,364,273				
Net Position as of Report Date			\$ 6,365,262			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 08/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ -	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Contributions and Donations	-	2,800
Miscellaneous	965,695	976,695	11,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				Total: Miscellaneous	-	11,000
Use of Fund Balance	27,423,845	27,604,636	180,791	To adjust budget for 90 day job vacancies.	(118,377)	(754,209)
				GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				Total: Use of Fund Balance	(118,377)	180,791
Total: General Fund			194,591		(118,377)	194,591
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	609,424	551,634	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
Total: Development and Enforcement Services District Fund			(57,790)		-	(57,790)
Fire and Emergency Medical Services District Fund (102)						
Miscellaneous	1,500	47,698	46,198	GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
Total: Fire and Emergency Medical Services District Fund			46,198		-	46,198

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Use of Fund Balance	7,595,650	6,412,345	(1,183,305)	To adjust budget for 90 day job vacancies.	(253,928)	(1,183,305)
<i>Total: Police Services District Fund</i>			(1,183,305)		(253,928)	(1,183,305)
Recreation Fund (105)						
Use of Fund Balance	2,149,496	2,038,020	(111,476)	To adjust budget for 90 day job vacancies.	(66,877)	(111,476)
<i>Total: Recreation Fund</i>			(111,476)		(66,877)	(111,476)
Street Lighting Fund (002)						
Charges for Services	7,390,762	7,416,359	25,597	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133
				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	920	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	3,790	3,790
<i>Total: Street Lighting Fund</i>			25,597		4,710	25,597
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	153,747	153,747	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	18,737	153,747
Use of Fund Balance	140,000	4,990	(135,010)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(135,010)	(135,010)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			18,737		(116,273)	18,737

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	9,785	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785
E-911 Fund (095)						
Use of Fund Balance	5,558,757	5,254,257	(304,500)	To adjust budget for 90 day job vacancies.	(39,632)	(304,500)
<i>Total: E-911 Fund</i>			(304,500)		(39,632)	(304,500)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	230,877	230,877	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,870	230,877
Use of Fund Balance	500,893	270,016	(230,877)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(10,870)	(230,877)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	136,159	136,159	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	23,173	136,159
Use of Fund Balance	582,495	446,336	(136,159)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(23,173)	(136,159)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	60,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		-	60,559
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	151,701	151,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	151,701
<i>Total: Sheriff Special Treasury Fund</i>			151,701		-	151,701
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	96,835	96,835	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	35,658	96,835
<i>Total: Sheriff Special State Fund</i>			96,835		35,658	96,835

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tourism Fund (050)						
Taxes	9,852,000	10,477,000	625,000	GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax".	-	625,000
Use of Fund Balance	-	3,499,648	3,499,648	GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	3,499,648
<i>Total: Tourism Fund</i>			4,124,648		-	4,124,648
Airport Operating Fund (520)						
Use of Net Position	183,188	183,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Other Financing Sources	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		-	935,000
Stormwater Operating Fund (590)						
Use of Net Position	5,908,262	7,546,724	1,638,462	To adjust budget for 90 day job vacancies.	(16,282)	(91,538)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,638,462		(16,282)	1,638,462

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Charges for Services	315,491,984	315,645,200	153,216	GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	153,216
Use of Net Position	43,192,781	41,981,116	(1,211,665)	To adjust budget for 90 day job vacancies.	(84,801)	(1,058,449)
				GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	(153,216)
				Total: Use of Net Position	(84,801)	(1,211,665)
<i>Total: Water and Sewer Operating Fund</i>			(1,058,449)		(84,801)	(1,058,449)
Administrative Support Fund (665)						
Use of Net Position	2,504,234	2,184,243	(319,991)	To adjust budget for 90 day job vacancies.	(151,509)	(819,991)
				GCID20180864 Ratification of all budget amendments.	-	500,000
<i>Total: Administrative Support Fund</i>			(319,991)		(151,509)	(319,991)
Fleet Management Fund (610)						
Use of Net Position	717,503	704,977	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)
Group Self-Insurance Fund (605)						
Use of Net Position	3,603,104	3,572,304	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
Workers' Compensation Fund (604)						
Use of Net Position	1,282,304	1,274,606	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
Total Revenue Budget Adjustments			\$ 4,215,578		\$ (807,311)	\$ 4,215,578

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS
AS OF 08/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,303,160	\$ 2,304,160	\$ 1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	\$ -	\$ 1,000
Financial Services	10,409,954	10,376,868	(33,086)	To adjust budget for 90 day job vacancies.	-	(33,086)
Transportation	21,311,135	21,148,702	(162,433)	To adjust budget for 90 day job vacancies.	(10,642)	(162,433)
Planning and Development	698,508	681,275	(17,233)	To adjust budget for 90 day job vacancies.	-	(17,233)
Corrections	17,581,177	17,394,089	(187,088)	To adjust budget for 90 day job vacancies.	(55,628)	(249,588)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	52,500
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				Total: Corrections	(55,628)	(187,088)
Community Services	12,257,181	12,041,440	(215,741)	To adjust budget for 90 day job vacancies.	(52,107)	(218,541)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Community Services	(52,107)	(215,741)
Community Services - Elections	7,892,250	7,868,056	(24,194)	To adjust budget for 90 day job vacancies.	-	(24,194)
Juvenile Court	8,026,992	8,800,858	773,866	Transfer from Non-Departmental: Court Reporters Reserve.	-	169,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	552,000

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court (cont.)				Transfer from Non-Departmental: Court Interpreters Reserve.	-	102,000
				To adjust budget for 90 day job vacancies.	-	(49,134)
				Total: Juvenile Court	-	773,866
Sheriff	90,766,098	91,634,084	867,986	Transfer from Non-Departmental: Inmate Medical Reserve.	244,000	867,986
Judiciary	20,945,067	25,798,067	4,853,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,878,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	393,000
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,582,000
				Total: Judiciary	-	4,853,000
Probate Court	2,797,379	2,967,879	170,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	166,000
				Total: Probate Court	-	170,500
Solicitor General	5,450,717	5,452,217	1,500	Transfer from Non-Departmental: Court Reporters Reserve.	-	1,500
Non-Departmental:						
Contribution to Local Transit	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				Total: Contribution to Local Transit	-	935,000
Reserves - Court Interpreters	840,000	340,500	(499,500)	Transfer to Juvenile Court.	-	(102,000)
				Transfer to Judiciary.	-	(393,000)
				Transfer to Probate Court.	-	(4,500)
				Total: Reserves - Court Interpreters	-	(499,500)
Reserves - Court Reporters	2,400,000	647,500	(1,752,500)	Transfer to Juvenile Court.	-	(169,000)
				Transfer to Judiciary.	-	(1,582,000)
				Transfer to Solicitor General.	-	(1,500)
				Total: Reserves - Court Reporters	-	(1,752,500)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Indigent Defense	5,000,000	1,404,000	(3,596,000)	Transfer to Juvenile Court.	-	(552,000)
				Transfer to Judiciary.	-	(2,878,000)
				Transfer to Probate Court.	-	(166,000)
				Total: Reserves - Indigent Defense	-	(3,596,000)
Reserves - Prisoner Medical	1,750,000	829,514	(920,486)	Transfer to Corrections.	-	(52,500)
				Transfer to Sheriff.	(244,000)	(867,986)
				Total: Reserves - Prisoner Medical	(244,000)	(920,486)
Total Non-Departmental			(5,833,486)		(244,000)	(5,833,486)
<i>Total: General Fund</i>			194,591		(118,377)	194,591
Development and Enforcement Services District Fund (104)						
Planning and Development	7,992,587	7,934,797	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
<i>Total: Development and Enforcement Services District Fun</i>			(57,790)		-	(57,790)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	110,079,057	(1,063,910)	To adjust budget for 90 day job vacancies.	(174,320)	(1,110,108)
				GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				Total: Fire and Emergency Services	(174,320)	(1,063,910)
Contribution to Fund Balance	2,052,759	3,180,364	1,127,605	To adjust budget for 90 day job vacancies.	174,320	1,127,605
<i>Total: Fire and Emergency Services District Fund</i>			46,198		-	46,198
Police Services District Fund (106)						
Police Services	106,493,225	105,628,420	(864,805)	To adjust budget for 90 day job vacancies.	(253,928)	(1,183,305)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	318,500
				Total: Police Services	(253,928)	(864,805)
Recorder's Court	1,855,316	1,954,816	99,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	31,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	68,500
				Total: Recorder's Court	-	99,500

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental	5,296,886	4,878,886	(418,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(31,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(68,500)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(318,500)
				Total: Non-Departmental	-	(418,000)
<i>Total: Police Services District Fund</i>			(1,183,305)		(253,928)	(1,183,305)
Recreation Fund (105)						
Community Services	38,075,611	37,964,135	(111,476)	To adjust budget for 90 day job vacancies.	(66,877)	(111,476)
<i>Total: Recreation Fund</i>			(111,476)		(66,877)	(111,476)
Street Lighting Fund (002)						
Transportation	7,543,825	7,569,422	25,597	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133
				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	920	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	3,790	3,790
<i>Total: Street Lighting Fund</i>			25,597		4,710	25,597

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	140,000	158,737	18,737	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(116,273)	18,737
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			18,737		(116,273)	18,737
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	23,328	33,113	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785
E-911 Fund (095)						
Police Services	18,394,619	18,090,119	(304,500)	To adjust budget for 90 day job vacancies.	(39,632)	(304,500)
<i>Total: E-911 Fund</i>			(304,500)		(39,632)	(304,500)
Sheriff Inmate Fund (090)						
Sheriff	599,920	674,920	75,000	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	75,000
Contribution to Fund Balance	157,686	82,686	(75,000)	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	(75,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	160,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		-	60,559
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	301,701	151,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	151,701
<i>Total: Sheriff Special Treasury Fund</i>			151,701		-	151,701

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	171,835	96,835	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	35,658	96,835
<i>Total: Sheriff Special State Fund</i>			96,835		35,658	96,835
Tourism Fund (050)						
Tourism	3,888,580	9,081,893	5,193,313	GCID20180580 Approval of the appointment of Gwinnett Convention and Visitors Bureau as the County's Destination Marketing Organization and for the Chairman to execute an agreement with the Gwinnett Convention and Visitors Bureau. Approval to amend the 2018 budget to reflect funding to support the bureau's spending plan for hotel-motel tax.	-	193,313
				GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	5,000,000
				Total: Tourism	-	5,193,313
Contributions to Fund Balance	1,068,665	-	(1,068,665)	GCID20180580 Approval of the appointment of Gwinnett Convention and Visitors Bureau as the County's Destination Marketing Organization and for the Chairman to execute an agreement with the Gwinnett Convention and Visitors Bureau. Approval to amend the 2018 budget to reflect funding to support the bureau's spending plan for hotel-motel tax.	-	(193,313)
				GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax".	-	625,000
				GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	(1,500,352)
				Total: Contributions to Fund Balance	-	(1,068,665)
<i>Total: Tourism Fund</i>			4,124,648		-	4,124,648

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Transportation	1,147,188	1,147,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Transportation	14,382,290	15,317,290	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		-	935,000
Stormwater Operating Fund (590)						
Planning and Development	785,470	769,188	(16,282)	To adjust budget for 90 day job vacancies.	(16,282)	(16,282)
Water Resources	37,096,827	38,751,571	1,654,744	To adjust budget for 90 day job vacancies.	-	(75,256)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
				Total: Water Resources	-	1,654,744
<i>Total: Stormwater Operating Fund</i>			1,638,462		(16,282)	1,638,462
Water and Sewer Operating Fund (501)						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	-	(30,445)
Water Resources	372,941,013	371,913,009	(1,028,004)	To adjust budget for 90 day job vacancies.	(84,801)	(1,028,004)
<i>Total: Water and Sewer Operating Fund</i>			(1,058,449)		(84,801)	(1,058,449)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
County Administration	4,168,620	4,130,533	(38,087)	To adjust budget for 90 day job vacancies.	-	(38,087)
Financial Services	10,031,179	9,890,991	(140,188)	To adjust budget for 90 day job vacancies.	(14,219)	(140,188)
Human Resources	4,101,535	4,012,153	(89,382)	To adjust budget for 90 day job vacancies.	(39,902)	(89,382)
Information Technology	33,285,829	32,998,948	(286,881)	To adjust budget for 90 day job vacancies.	-	(286,881)
Law	2,474,311	2,464,838	(9,473)	To adjust budget for 90 day job vacancies.	(9,473)	(9,473)
Support Services	12,739,019	12,483,039	(255,980)	To adjust budget for 90 day job vacancies.	(87,915)	(255,980)
Non-Departmental	722,500	1,222,500	500,000	GCID20180864 Ratification of all budget amendments.	-	500,000
<i>Total: Administrative Support Fund</i>			(319,991)		(151,509)	(319,991)
Fleet Management Fund (610)						
Support Services	7,413,371	7,400,845	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)
Group Self-Insurance Fund (605)						
Human Resources	60,991,449	60,960,649	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
Workers' Compensation Fund (604)						
Human Resources	3,900,804	3,893,106	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
Total Appropriation Budget Adjustments			\$ 4,215,578		\$ (807,311)	\$ 4,215,578