



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
AUGUST 31, 2019
(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

SUBJECT: Monthly Financial Report for the Period Ended August 31, 2019

DATE: September 19, 2019

This report, which includes unaudited information for the fiscal year through August 2019, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 54

EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in August and early September, including the reaffirmation of the County's AAA credit ratings by three bond rating agencies and the continuation of fiscal year 2020 budget preparation. Highlights from these activities, as well as an update of residential and commercial property tax appeals, are discussed below.

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

AAA Credit Ratings Reaffirmed by Bond Rating Agencies

Moody's Investor Services, Fitch Ratings, and S&P Global have once again given Gwinnett County a AAA/Aaa bond rating, the highest possible, placing Gwinnett in the top 2 percent of counties in the nation for fiscal soundness. This marks the 22nd consecutive year Gwinnett has held this distinction. The stellar rating allows the County to issue or refinance bonds at favorable rates, which reduces the interest paid by taxpayers.

The rating review came as the County, through its Water and Sewerage Authority, went to the bond market to issue \$128.5 million in bonds to refund its Series 2009 bonds. The refunding will save the County approximately \$20 million in debt service payments over the life of the bonds.

Moody's Investor Services, Fitch Ratings, and S&P Global all cited the growth of Gwinnett County and the overall metropolitan Atlanta area as a positive factor in their rating decisions. All three rating agencies credited Gwinnett County's strong management, financial policies, and budgetary performance as factors for continued success.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2019 tax year for residential and commercial properties were mailed in early April (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 11,807 residential and commercial real property tax appeals, a 41 percent increase from the number of real property appeals filed last year. As of September 12, 2019, 44.88 percent of the appeals have been settled.

2020 Budget Preparation

The fiscal year 2020 budget planning process continues. From August 26, 2019 through August 29, 2019, County elected officials, department directors, and agency heads presented their business plans and budget requests to the Chairman's Budget Review Team for consideration. Fiscal year 2020 business plan presentations have been recorded and are available for viewing on the [2020 Budget Review Meetings](#) page on Gwinnett County's website.

The Budget Review Team is made up of six Gwinnett residents who were invited by Commission Chairman Charlotte Nash to make recommendations for the proposed budget. Thuy Hotle, a retired planner with the County's Department of Planning and Development, and Asif Jessani, principal marketing and technology consultant with CCS: Marketing and Technology, are new to the budget review

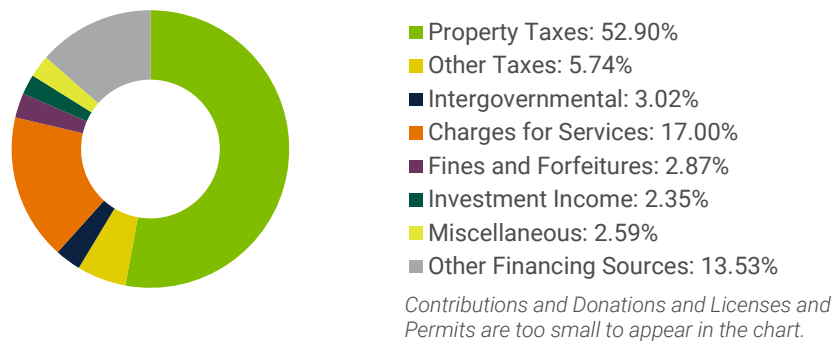
team this year. They join four budget review team veterans: David Cuffie, CEO, Total Vision Consulting LLC; Norwood Davis, CFO, 12Stone Church; Santiago Marquez, President and CEO, Georgia Hispanic Chamber of Commerce; and Keith Roche, a Lawrenceville city councilman and retired business executive. Mr. Jessani and Mr. Cuffie are both graduates of the Gwinnett 101 Citizens Academy.

The Chairman’s 2020 budget proposal will be presented to the district commissioners and made available to the public on November 19, 2019. A budget public hearing is scheduled for December 12, 2019. According to county ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

GENERAL FUND (PAGE 11)

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

**GENERAL FUND
2019 YTD REVENUES BY CATEGORY**



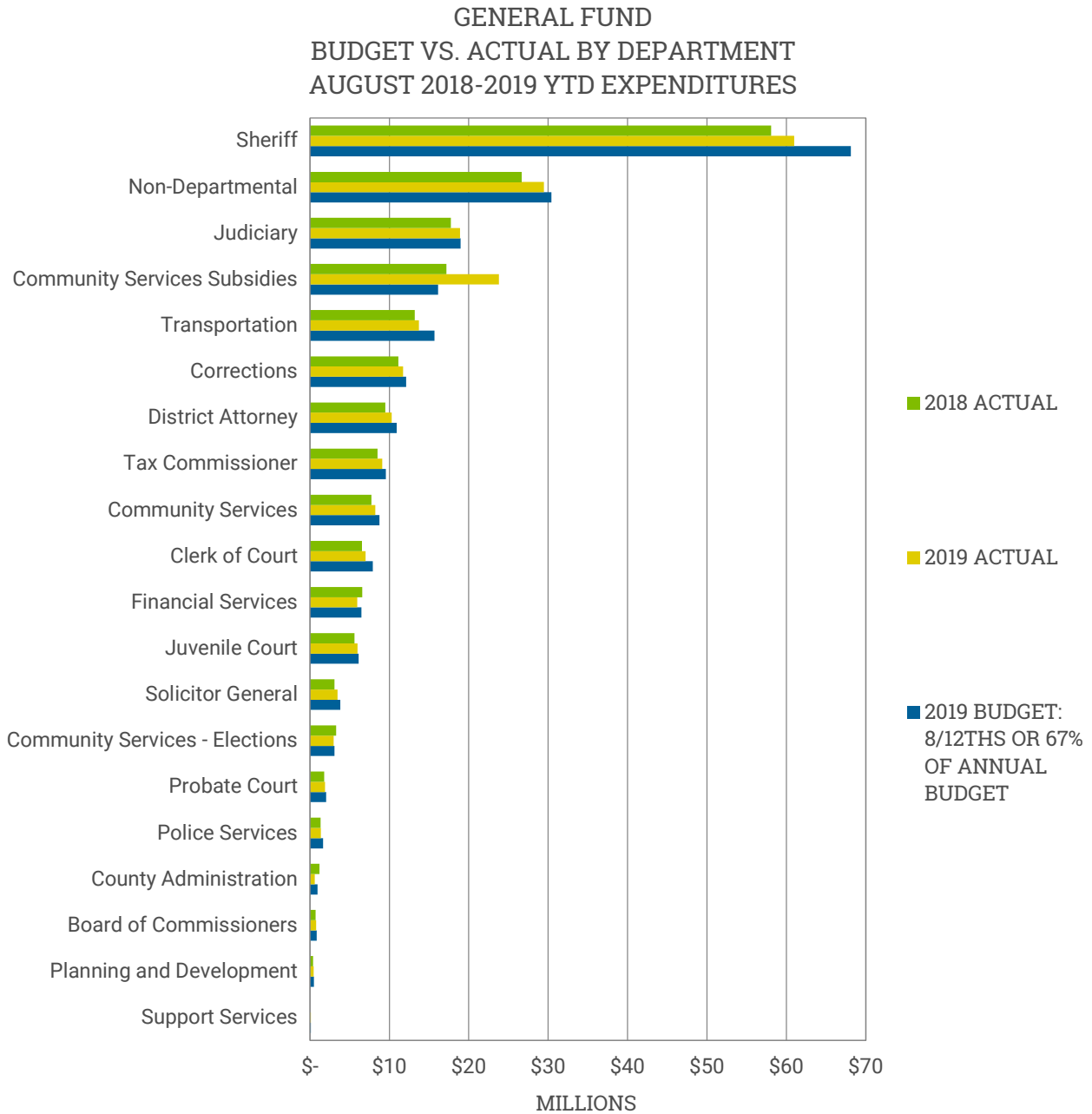
Current year motor vehicle taxes and prior year property taxes make up approximately 53 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund’s budget, have been billed and are due October 15, 2019.

The Clerk of Court’s transition to a new case management system has resulted in a one month delay in receiving intergovernmental revenues, charges for services, and fines and forfeitures from that office. The following factors are also contributing to the declines:

- Intergovernmental revenues are down because the second quarterly payment for emission inspection fees has not yet been received.
- Charges for services are down primarily due to a decline in court filing fees resulting from a decrease in the number of filings. Court revenues are also down due to legislative changes in fee collections.

- Fines and forfeitures are down due to a decrease in fines collected by the Clerk of Court's Office. Fines and forfeitures can vary greatly based on the types of court cases, timing, and the amounts imposed by judges.

Other financing sources revenues are up significantly over this same time last year due to a transfer of \$8.5 million from the 2003 G.O. Bond Debt Service Fund. The 2003 general obligation bonds were issued to build the County's Detention Center and funded by a special property tax millage rate which was discontinued in 2017.



Non-departmental expenditures in the General Fund are approximately \$2.8 million, or 10.7 percent, higher than this same time last year. This is primarily due to an increase in contributions to local transit and an increase in Homelessness Initiative expenditures.

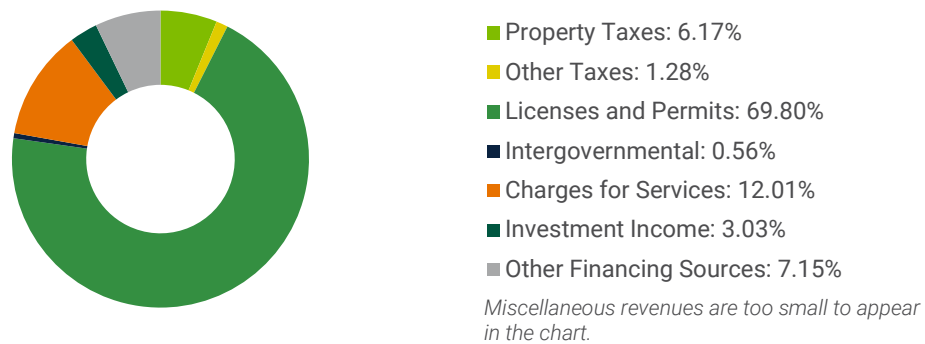
The General Fund budget includes \$1.2 million in contributions to the Airport Fund for capital improvements at Briscoe Field. Contributions of approximately \$830,900 have been made to the Airport Fund in 2019, but no contributions to the Airport Fund had been made at this same time last year.

Community Services Subsidies are significantly higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, most Community Services subsidy recipients have received all four quarterly subsidy payments for 2019. At this same time last year, most Community Services subsidy recipients had received three quarterly subsidy payments.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

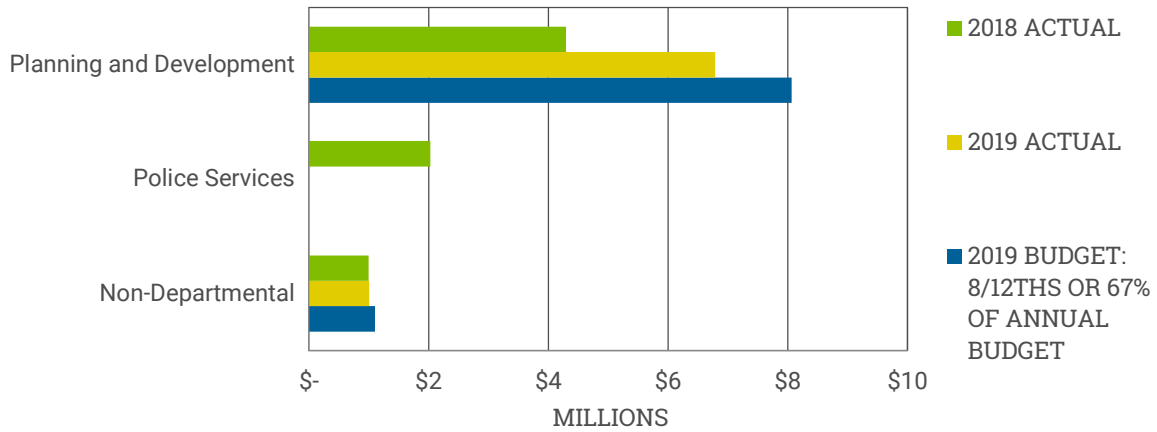
The Development and Enforcement Services District Fund accounts for revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and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

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2019 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 in the coming months as they are collected. Property taxes represent approximately 53 percent of the fund's annual budget.

**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2018-2019 YTD EXPENDITURES**

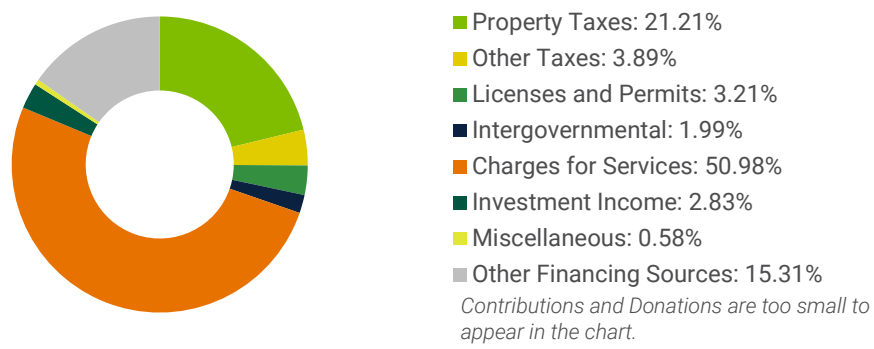


In April, the 2019 budget and expenditures for the Code Enforcement Division were transferred from Police Services to Planning and Development.

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

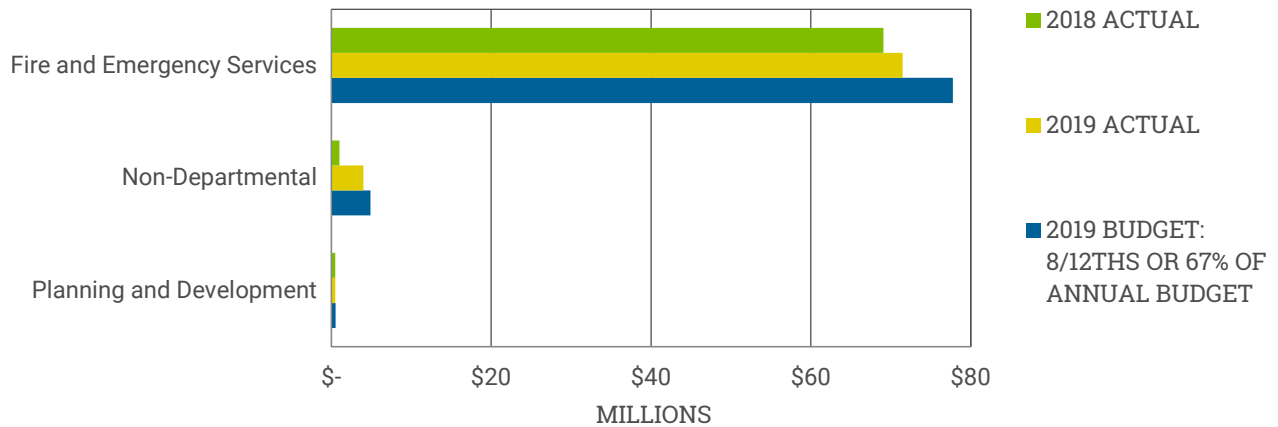
The Fire and Emergency Medical Services District Fund accounts for revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for 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
2019 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source will shift to property taxes in the coming months as 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 2018-2019 YTD EXPENDITURES**

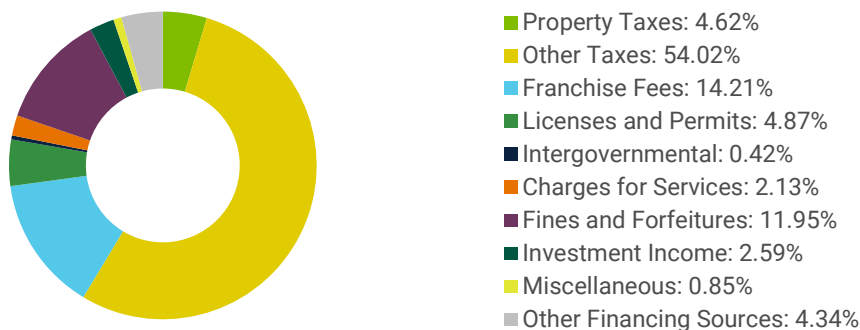


As shown in the chart above, non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$3.0 million over this same time last year due to an increase in contributions to capital for future capital needs.

POLICE SERVICES DISTRICT FUND (PAGE 17)

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

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



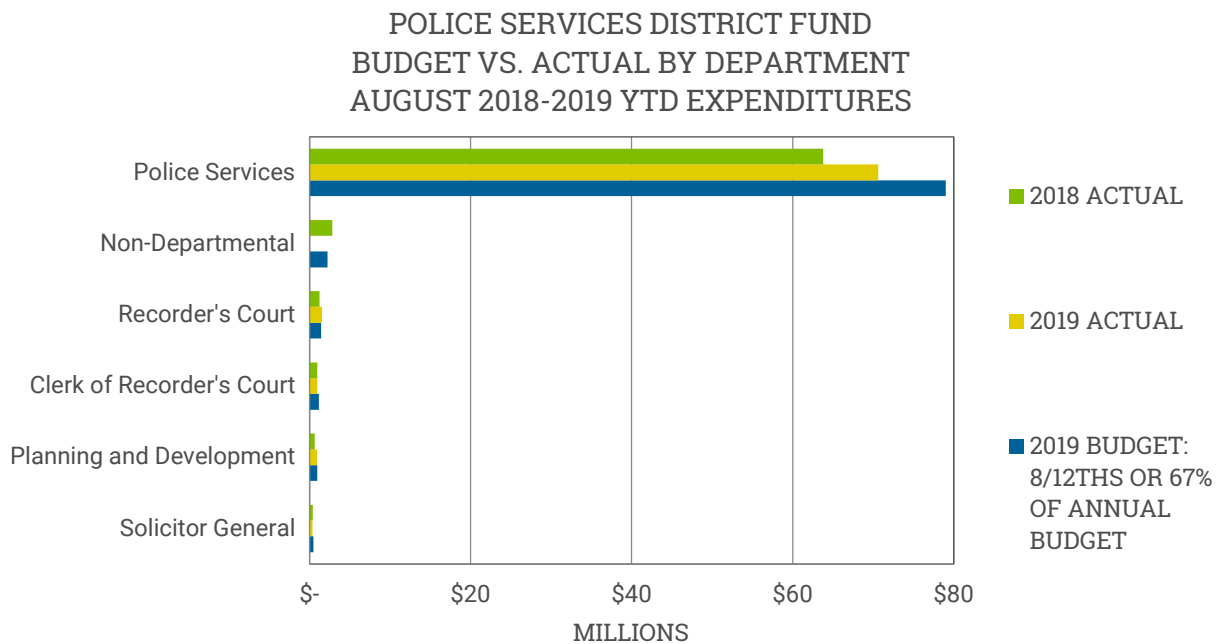
The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

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 in the coming

months as they are collected. Property taxes and insurance premium taxes represent approximately 55 percent of the fund’s annual budget.

Charges for services revenues in the Police Services District Fund decreased approximately \$141,400, or 15.9 percent, from this same time last year, primarily due to decreases in false alarm fees and legislative changes in fee collections.

Fines and forfeitures in the Police Services District Fund are down approximately \$576,500, or 12.1 percent, from this same time last year, primarily due to decreases in Recorder’s Court fines and school bus camera citations. In addition to a decline in the overall number of school bus camera citations issued, school bus citation fees were reduced by House Bill 978, which became effective July 1, 2018.



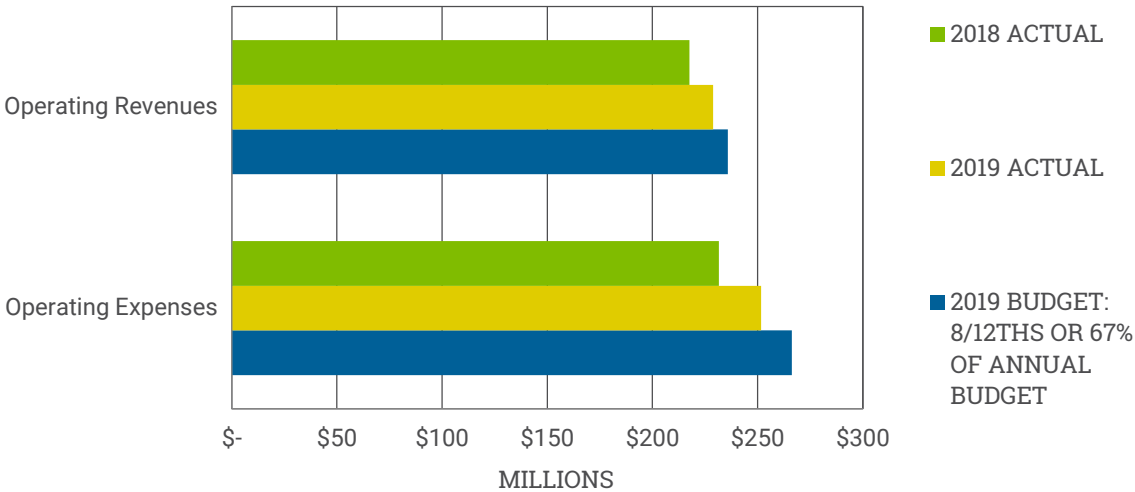
As shown in the chart above, non-departmental expenditures in the Police Services District Fund reflect \$0 expended to date for this fiscal year. At this same time last year, approximately \$1.6 million in payments to cities and \$1.2 million in contributions to capital had been made. The payments to cities were a result of a negotiated Service Delivery Strategy agreement reached between Gwinnett County and its cities in early 2012.

Recorder’s Court expenditures in the Police Services District Fund are higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a retirement payout. Staff will continue to monitor these expenditures to determine if a budget adjustment is necessary.

WATER & SEWER OPERATING FUND (PAGE 47)

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

**WATER AND SEWER OPERATING FUND
AUGUST 2018-2019 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are approximately \$11.4 million, or 5.2 percent, higher than this time last year. This is primarily attributable to increases in water and sewer retail revenues and conservation surcharges, as well as an increase in water and sewer rates effective January 1, 2019. As of the end of August, year-to-date water consumption is up approximately 5.5 percent over last year.

Although year-to-date revenues are coming in higher than this same time last year, they are approximately \$6.9 million, or 2.9 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 2018. This will cause revenues to appear understated when compared to budget until year end. Lower than expected water and sewer retail revenues and conservation surcharges are also contributing to revenues coming in under budget. Despite being higher than last year (per the previous paragraph), these revenues are coming in lower than budgeted expectations.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$20.1 million, or 8.7 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund for future capital needs. There have also been increases in bio-solid transportation and disposal costs.

Although year-to-date expenses are higher than this time last year, they are approximately \$14.6 million, or 5.5 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, contracted repair and maintenance services, and personal services.

RECURRING MONTHLY FINANCIAL TRENDS

Expenses in the 2003 G.O. Bond Debt Service Fund are up significantly over last year because the final payment on the bonds was made, and the remaining \$8.5 million has been transferred to the General Fund.

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.

Charges for services revenues in the E-911 Fund are up approximately \$2.4 million, or 20.2 percent, compared to this same time last year, primarily due to an increase in prepaid wireless phone revenues. Due to a new law that went into effect January 1, 2019, prepaid wireless phone revenues are being collected monthly instead of annually. As of the date of this report, the County has received payments through July, whereas last year an annual payment was received in September. In addition, a prepaid wireless phone rate increase went into effect January 1, 2019 and is expected to increase total prepaid wireless revenues for the year.

Tax revenues in the Tourism Fund are up approximately \$1.1 million, or 17.2 percent, over this same time last year, primarily due to an increase in the hotel/motel tax rate. In May 2018, the Gwinnett County Board of Commissioners amended the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 to 8 percent effective August 1, 2018. The increase allows the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County.

Expenses in the Local Transit Operating Fund are up approximately \$4.0 million, or 62.0 percent, over this same time last year, primarily due to the timing of payments to our transit services provider. This year's postings reflect payments through July, whereas last year only reflected payments through June. Additionally, some expenses that were grant funded last year were paid from the Local Transit Operating Fund this year. Other factors contributing to the year-over-year increase in expenses include increases in contributions to the Transit Renewal and Extension Fund and expenses related to the Snellville micro transit pilot program which began in September 2018 and ended in April 2019.

Information Technology Services expenses in the Administrative Support Fund increased approximately \$4.3 million, or 24.8 percent, compared to this same time last year, primarily due to the County's cyber security initiatives. The County executed an enterprise agreement related to software licensing and subscriptions, firewalls, and other enhancements. Additionally, expenses increased for personal services as the County strives to remain competitive in attracting and retaining a quality talent pool, and for purchases related to cloud-based solutions.

Law Department expenses in the Administrative Support Fund are approximately \$321,200, or 20.7 percent, higher than this same time last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. Staff will continue to monitor this fund throughout the year to determine if a budget adjustment is necessary.

Miscellaneous revenues in the Group Self-Insurance Fund are approximately \$961,000 higher than this same time last year, primarily due to stop loss insurance reimbursements.

YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 159,244,620	\$ 159,244,620	\$ 159,244,620			
Revenues:						
Taxes	\$ 254,281,085	\$ 254,281,085	\$ 38,272,152	15.05%	\$ 39,231,793	15.94%
Licenses and Permits	363,300	363,300	197,391	54.33%	197,724	54.42%
Intergovernmental	3,789,369	3,789,369	1,973,437	52.08%	2,309,718	64.43%
Charges for Services	28,434,324	28,434,324	11,097,645	39.03%	12,027,393	44.01%
Fines and Forfeitures	3,669,246	3,669,246	1,872,963	51.04%	2,231,202	51.84%
Investment Income	1,728,271	1,728,271	1,532,623	88.68%	1,062,718	122.66%
Contributions and Donations	94,714	102,714	28,007	27.27%	27,318	43.50%
Miscellaneous	1,315,499	1,828,511	1,691,640	92.51%	1,331,768	136.35%
Other Financing Sources	165,000	8,701,893	8,830,965	101.48%	466,493	282.72%
Revenues without Use of Fund Balance	293,840,808	302,898,713	65,496,823	21.62%	58,886,127	20.75%
Use of Fund Balance	42,187,652	33,232,257	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 336,028,460	\$ 336,130,970	\$ 65,496,823	19.49%	\$ 58,886,127	18.38%
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ 777,436	60.45%	\$ 698,725	54.11%
County Administration	1,402,004	1,402,004	614,317	43.82%	1,182,935	51.34%
Financial Services	9,758,355	9,730,676	5,960,499	61.25%	6,595,028	63.56%
Tax Commissioner	14,331,834	14,331,834	9,095,492	63.46%	8,504,992	64.30%
Transportation	23,620,795	23,503,351	13,716,500	58.36%	13,207,510	62.45%
Planning and Development	735,029	720,511	463,054	64.27%	406,127	59.61%
Police Services	2,487,011	2,487,011	1,368,173	55.01%	1,330,553	59.93%
Corrections	18,337,006	18,145,622	11,721,335	64.60%	11,129,871	63.99%
Community Services	13,235,548	13,149,500	8,235,294	62.63%	7,726,045	64.16%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	1,003,770	91.64%	739,050	74.22%
Board of Health	1,574,641	1,574,641	1,574,641	100.00%	1,173,293	75.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	495,479	75.00%
Forestry	8,698	8,698	7,358	84.59%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	200,000	100.00%	131,250	75.00%
Indigent Medical	225,000	225,000	225,000	100.00%	168,750	75.00%
Library In-House Services	790,714	777,747	502,788	64.65%	439,166	57.80%
Library Subsidy	18,610,929	18,610,929	18,610,929	100.00%	13,275,600	75.00%
Mental Health	793,341	793,341	793,341	100.00%	576,223	75.00%
Total Community Services Subsidies	24,194,444	24,181,477	23,813,553	98.48%	17,183,825	74.41%
Community Services - Elections	4,687,116	4,626,876	2,974,985	64.30%	3,290,364	41.82%
Juvenile Court	8,416,428	9,173,901	5,974,206	65.12%	5,620,448	63.86%
Sheriff	101,188,350	102,172,750	60,972,693	59.68%	58,068,014	63.37%

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Clerk of Court	11,855,443	11,855,443	7,001,190	59.05%	6,560,069	61.71%
Judiciary	25,078,373	28,461,473	18,901,294	66.41%	17,738,167	68.76%
Probate Court	2,941,278	3,045,178	1,903,008	62.49%	1,779,291	59.95%
District Attorney	16,386,417	16,386,417	10,285,672	62.77%	9,482,533	62.05%
Solicitor General	5,716,167	5,716,867	3,473,355	60.76%	3,094,279	56.75%
Support Services	113,022	161,812	95,033	58.73%	-	-
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	179,606	35.92%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Airport	625,000	1,246,295	830,863	66.67%	-	0.00%
Contribution to Capital	13,332,239	13,332,239	8,888,159	66.67%	9,989,729	66.67%
Contribution to Local Transit	13,087,000	13,087,000	8,724,667	66.67%	6,639,263	63.82%
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	1,000,000	1,000,000	963,950	96.40%	4,238	0.85%
Medical Examiner	1,321,634	1,321,634	871,180	65.92%	981,423	74.29%
Motor Vehicle Contribution	5,006,064	5,006,064	4,926,765	98.42%	4,751,075	50.28%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	200,000	200,000	81,452	40.73%	53,450	26.07%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	304,800	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	173,400	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	1,667,300	-	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%	-	0.00%
Reserves - Prisoner Medical	1,750,000	742,627	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	2,269,610	87.46%	2,216,125	86.69%
Other Governmental Agencies	510,000	513,436	464,458	90.46%	360,252	71.72%
Other Miscellaneous	447,500	447,500	56,113	12.54%	56,512	28.19%
Total Non-Departmental	50,219,318	45,592,176	29,477,217	64.65%	26,631,673	55.24%
TOTAL APPROPRIATIONS	\$ 336,028,460	\$ 336,130,970	\$ 216,824,306	64.51%	\$ 200,230,449	62.49%

Projected Fund Balance December 31

\$ 117,056,968 **\$ 126,012,363**

Fund Balance as of Report Date

\$ 7,917,137

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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.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 199,442	\$ 199,442	100.00%	\$ 338,623	70.88%
Investment Income	-	64,340	64,340	100.00%	126,588	168.78%
Revenues without Use of Fund Balance	320,500	263,782	263,782	100.00%	465,211	84.17%
Use of Fund Balance	3,934,750	12,527,411	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,255,250</u>	<u>\$ 12,791,193</u>	<u>\$ 263,782</u>	2.06%	<u>\$ 465,211</u>	10.94%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 12,791,193	\$ 12,791,193	100.00%	\$ 4,247,450	99.92%
TOTAL APPROPRIATIONS	<u>\$ 4,255,250</u>	<u>\$ 12,791,193</u>	<u>\$ 12,791,193</u>	100.00%	<u>\$ 4,247,450</u>	99.92%
Projected Fund Balance December 31	\$ 8,592,661	\$ -				
Fund Balance as of Report Date			\$ -			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 10,802,303	\$ 10,802,303	\$ 10,802,302			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,347,080	\$ 358,004	4.87%	\$ 441,920	6.41%
Licenses and Permits	3,951,600	3,951,600	3,354,399	84.89%	3,255,433	80.30%
Intergovernmental	51,710	51,710	26,913	52.05%	30,756	68.91%
Charges for Services	415,755	415,755	577,265	138.85%	480,595	92.45%
Investment Income	163,000	163,000	145,789	89.44%	102,030	156.97%
Miscellaneous	-	-	5,096	-	11,605	-
Other Financing Sources	349,260	349,260	343,728	98.42%	331,470	50.28%
Revenues without Use of Fund Balance	12,278,405	12,278,405	4,811,194	39.18%	4,653,809	38.03%
Use of Fund Balance	1,602,967	1,472,396	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 13,881,372	\$ 13,750,801	\$ 4,811,194	34.99%	\$ 4,653,809	36.39%
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 12,097,733	\$ 6,787,999	56.11%	\$ 4,295,614	54.14%
Police Services	3,351,716	-	-	-	2,030,533	63.23%
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	1,596,068	1,596,068	1,007,045	63.10%	1,000,000	63.07%
Total Non-Departmental	1,653,068	1,653,068	1,007,045	60.92%	1,000,000	60.88%
TOTAL APPROPRIATIONS	\$ 13,881,372	\$ 13,750,801	\$ 7,795,044	56.69%	\$ 7,326,147	57.29%
Projected Fund Balance December 31	\$ 9,199,336	\$ 9,329,907				
Fund Balance as of Report Date			\$ 7,818,452			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 57,781,169	\$ 57,781,169	\$ 57,781,169			
Revenues:						
Taxes	\$ 100,603,441	\$ 100,603,441	\$ 5,010,687	4.98%	\$ 6,002,711	6.40%
Licenses and Permits	855,000	855,000	640,863	74.95%	591,079	65.60%
Intergovernmental	678,572	678,572	396,663	58.46%	475,269	76.39%
Charges for Services	15,554,860	15,554,860	10,174,503	65.41%	9,401,237	60.71%
Investment Income	519,000	519,000	563,636	108.60%	333,669	185.37%
Contributions and Donations	-	-	1,930	-	130	-
Miscellaneous	2,000	2,000	116,460	5,823.00%	217,270	455.51%
Other Financing Sources	3,104,536	3,104,536	3,055,358	98.42%	2,946,403	50.28%
Revenues without Use of Fund Balance	121,317,409	121,317,409	19,960,100	16.45%	19,967,768	17.09%
Use of Fund Balance	4,749,765	3,445,439	-	0.00%	-	-
TOTAL REVENUES	\$ 126,067,174	\$ 124,762,848	\$ 19,960,100	16.00%	\$ 19,967,768	17.09%
Appropriations:						
Planning and Development	\$ 792,002	\$ 792,002	\$ 485,371	61.28%	\$ 479,192	61.59%
Fire and Emergency Services	117,960,492	116,656,166	71,489,968	61.28%	69,084,130	62.76%
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	6,954,680	6,954,680	4,023,120	57.85%	1,000,000	41.32%
Total Non-Departmental	7,314,680	7,314,680	4,023,120	55.00%	1,000,000	35.97%
TOTAL APPROPRIATIONS	\$ 126,067,174	\$ 124,762,848	\$ 75,998,459	60.91%	\$ 70,563,322	60.40%
Projected Fund Balance December 31	\$ 53,031,404	\$ 54,335,730				
Fund Balance as of Report Date			\$ 1,742,810			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 716,882	\$ 716,882	\$ 716,882			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 8,568	77.89%	\$ 4,737	105.27%
Revenues without Use of Fund Balance	11,000	11,000	8,568	77.89%	4,737	105.27%
Use of Fund Balance	32,875	32,875	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 43,875</u>	<u>\$ 43,875</u>	<u>\$ 8,568</u>	19.53%	<u>\$ 4,737</u>	10.45%
Appropriations:						
Loganville EMS	\$ 43,875	\$ 43,875	\$ 41,662	94.96%	\$ 32,700	72.17%
TOTAL APPROPRIATIONS	<u>\$ 43,875</u>	<u>\$ 43,875</u>	<u>\$ 41,662</u>	94.96%	<u>\$ 32,700</u>	72.17%
Projected Fund Balance December 31	\$ 684,007	\$ 684,007				
Fund Balance as of Report Date			\$ 683,788			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 69,163,459	\$ 69,163,459	\$ 69,163,459			
Revenues:						
Taxes	\$ 67,052,043	\$ 67,052,043	\$ 25,634,189	38.23%	\$ 25,133,973	40.28%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,125,000	4,125,000	1,714,289	41.56%	1,609,945	39.40%
Intergovernmental	286,382	286,382	147,192	51.40%	170,973	66.98%
Charges for Services	1,083,577	1,083,577	748,831	69.11%	890,208	113.37%
Fines and Forfeitures	7,899,723	7,899,723	4,205,209	53.23%	4,781,744	58.85%
Investment Income	920,000	920,000	912,274	99.16%	599,361	171.25%
Miscellaneous	318,668	318,668	300,170	94.20%	387,425	101.40%
Other Financing Sources	1,552,268	1,552,268	1,527,679	98.42%	1,473,202	50.28%
Revenues without Use of Fund Balance	113,528,784	113,528,784	35,189,833	31.00%	35,046,831	31.98%
Use of Fund Balance	15,823,764	14,277,387	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 129,352,548	\$ 127,806,171	\$ 35,189,833	27.53%	\$ 35,046,831	30.21%
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,439,938	\$ 904,574	62.82%	\$ 640,691	60.41%
Police Services	119,904,576	118,513,199	70,630,448	59.60%	63,798,112	60.40%
Recorder's Court	2,057,036	2,138,836	1,565,174	73.18%	1,243,673	63.62%
Solicitor General	696,760	696,760	360,990	51.81%	407,251	55.15%
Clerk of Recorder's Court	1,702,352	1,702,352	943,469	55.42%	951,068	54.27%
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	-	0.00%	120,636	100.00%
Non-Departmental Police	2,983,250	2,746,450	-	0.00%	2,694,162	62.51%
Total Non-Departmental	3,551,886	3,315,086	-	0.00%	2,814,798	57.69%
TOTAL APPROPRIATIONS	\$ 129,352,548	\$ 127,806,171	\$ 74,404,655	58.22%	\$ 69,855,593	60.21%
Projected Fund Balance December 31	\$ 53,339,695	\$ 54,886,072				
Fund Balance as of Report Date			\$ 29,948,637			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 21,247,814	\$ 21,247,814	\$ 21,247,814			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,052,806	\$ 2,479,093	7.98%	\$ 2,904,937	9.70%
Intergovernmental	202,469	202,469	107,249	52.97%	122,655	66.06%
Charges for Services	4,894,639	4,894,639	3,567,089	72.88%	3,387,448	70.01%
Investment Income	219,000	219,000	203,775	93.05%	159,567	212.76%
Contributions and Donations	15,300	15,300	344	2.25%	17	0.04%
Miscellaneous	2,543,893	2,547,893	1,780,549	69.88%	1,803,418	68.78%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	38,955,037	38,959,037	8,138,099	20.89%	8,378,042	22.20%
Use of Fund Balance	5,765,469	5,557,325	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 44,720,506	\$ 44,516,362	\$ 8,138,099	18.28%	\$ 8,378,042	21.06%
Appropriations:						
Community Services	\$ 42,497,783	\$ 42,293,639	\$ 24,444,846	57.80%	\$ 22,764,932	59.96%
Support Services	185,490	185,490	71,985	38.81%	93,796	48.93%
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	1,972,233	1,972,233	1,304,822	66.16%	1,025,181	66.02%
Total Non-Departmental	2,037,233	2,037,233	1,304,822	64.05%	1,025,181	63.37%
TOTAL APPROPRIATIONS	\$ 44,720,506	\$ 44,516,362	\$ 25,821,653	58.00%	\$ 23,883,909	60.05%
Projected Fund Balance December 31	\$ 15,482,345	\$ 15,690,489				
Fund Balance as of Report Date			\$ 3,564,260			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ -	\$ 51,653	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,653</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 887,943	\$ 887,943				
Fund Balance as of Report Date			\$ 939,596			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ -	\$ 21,621	-	\$ 15,574	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,621</u>	-	<u>\$ 15,574</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,436,846	\$ 1,436,846				
Fund Balance as of Report Date			\$ 1,458,467			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ -	\$ 39,842	-	\$ 36,965	-
Investment Income	-	-	64,244	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 104,086	-	\$ 36,965	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,424,843	\$ 4,424,843				
Fund Balance as of Report Date			\$ 4,528,929			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,874	-	\$ 806	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,874</u>	-	<u>\$ 806</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 119,435	\$ 119,435				
Fund Balance as of Report Date			\$ 126,309			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,802	-	\$ 9,783	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,802</u>	-	<u>\$ 9,783</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 477,380	\$ 477,380				
Fund Balance as of Report Date			\$ 491,182			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ 4,877	4.00%	\$ 6,903	5.66%
Investment Income	19,000	19,000	21,939	115.47%	7,139	101.99%
Revenues without Use of Fund Balance	141,000	141,000	26,816	19.02%	14,042	10.90%
Use of Fund Balance	19,222	281,222	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,222	\$ 422,222	\$ 26,816	6.35%	\$ 14,042	8.68%
Appropriations:						
Transportation	\$ 160,222	\$ 422,222	\$ 181,543	43.00%	\$ 91,093	56.31%
TOTAL APPROPRIATIONS	\$ 160,222	\$ 422,222	\$ 181,543	43.00%	\$ 91,093	56.31%
Projected Fund Balance December 31	\$ 1,218,505	\$ 956,505				
Fund Balance as of Report Date			\$ 1,083,000			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 2,256,435	\$ 2,256,435	\$ 2,256,435			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,705,257	\$ 217,956	2.83%	\$ 339,335	4.58%
Investment Income	9,000	9,000	25,454	282.82%	20,373	544.73%
Miscellaneous	-	-	2,232	-	-	-
TOTAL REVENUES	<u>\$ 7,703,702</u>	<u>\$ 7,714,257</u>	<u>\$ 245,642</u>	3.18%	<u>\$ 359,708</u>	4.75%
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,564,430	\$ 4,593,731	60.73%	\$ 4,217,403	55.72%
Appropriations without Contribution to Fund Balance	7,553,875	7,564,430	4,593,731	60.73%	4,217,403	55.72%
Contribution to Fund Balance	149,827	149,827	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 7,703,702</u>	<u>\$ 7,714,257</u>	<u>\$ 4,593,731</u>	59.55%	<u>\$ 4,217,403</u>	55.72%
Projected Fund Balance December 31	\$ 2,406,262	\$ 2,406,262				
Fund Balance as of Report Date			\$ (2,091,654)			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 436,341	71.87%	\$ 415,245	68.49%
Investment Income	2,015	2,015	1,411	70.02%	1,839	76.40%
Revenues without Use of Fund Balance	609,103	609,103	437,752	71.87%	417,084	68.52%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 882,651	\$ 882,651	\$ 437,752	49.60%	\$ 417,084	35.01%
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 588,434	66.67%	\$ 794,281	66.67%
TOTAL APPROPRIATIONS	\$ 882,651	\$ 882,651	\$ 588,434	66.67%	\$ 794,281	66.67%
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Fund Balance as of Report Date			\$ 2,041,266			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 83,614	74.31%	\$ 74,451	76.44%
Miscellaneous	15,000	15,000	6,907	46.05%	8,162	85.02%
TOTAL REVENUES	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 90,521</u>	70.99%	<u>\$ 82,613</u>	77.21%
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 6,296	29.54%	\$ 7,131	35.10%
Appropriations without Contribution to Fund Balance	21,315	21,315	6,296	29.54%	7,131	35.10%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 6,296</u>	4.94%	<u>\$ 7,131</u>	6.66%
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Fund Balance as of Report Date			\$ 500,497			

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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 35% Solicitor and 65% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 35% Solicitor and 65% District Attorney
- Interest Earned Dividends - 35% Solicitor and 65% District Attorney

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 851,592	\$ 851,592	\$ 851,592			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ 410,958	54.35%	\$ 455,628	60.78%
Investment Income	2,500	2,500	2,226	89.04%	11,946	477.84%
Miscellaneous	-	-	807	-	2,252	-
Revenues without Use of Fund Balance	758,590	758,590	413,991	54.57%	469,826	62.47%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 413,991</u>	43.84%	<u>\$ 469,826</u>	53.14%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 209,056	61.09%	\$ 196,044	60.44%
Solicitor General	602,079	602,079	286,417	47.57%	331,562	59.23%
TOTAL APPROPRIATIONS	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 495,473</u>	52.47%	<u>\$ 527,606</u>	59.68%
Projected Fund Balance December 31	\$ 665,905	\$ 665,905				
Fund Balance as of Report Date			\$ 770,110			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,724	\$ 30,724	100.00%	\$ 153,747	100.00%
Revenues without Use of Fund Balance	-	30,724	30,724	100.00%	153,747	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 137,000	\$ 167,724	\$ 30,724	18.32%	\$ 153,747	96.86%
Appropriations:						
District Attorney	\$ 137,000	\$ 167,724	\$ 86,751	51.72%	\$ 81,005	51.03%
TOTAL APPROPRIATIONS	\$ 137,000	\$ 167,724	\$ 86,751	51.72%	\$ 81,005	51.03%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Fund Balance as of Report Date			\$ 359,399			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 9,785	100.00%
Revenues without Use of Fund Balance	-	-	-	-	9,785	100.00%
Use of Fund Balance	13,338	13,338	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ 9,785</u>	29.55%
Appropriations:						
District Attorney	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 33,113	\$ 33,113				
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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 25,748,225	\$ 25,748,225	\$ 25,748,225			
Revenues:						
Charges for Services	\$ 16,339,604	\$ 16,339,604	\$ 14,307,165	87.56%	\$ 11,907,604	70.08%
Investment Income	415,000	415,000	365,763	88.14%	266,149	117.31%
Miscellaneous	-	-	6,481	-	14,275	-
Revenues without Use of Fund Balance	16,754,604	16,754,604	14,679,409	87.61%	12,188,028	70.78%
Use of Fund Balance	8,608,279	8,406,053	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 25,362,883	\$ 25,160,657	\$ 14,679,409	58.34%	\$ 12,188,028	54.23%
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,687,179	\$ 10,554,679	51.02%	\$ 9,895,413	54.70%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	3,999,440	100.00%	4,086,763	100.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,473,478	4,473,478	3,999,440	89.40%	4,086,763	93.25%
TOTAL APPROPRIATIONS	\$ 25,362,883	\$ 25,160,657	\$ 14,554,119	57.84%	\$ 13,982,176	62.22%
Projected Fund Balance December 31	\$ 17,139,946	\$ 17,342,172				
Fund Balance as of Report Date			\$ 25,873,515			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 47,324	67.85%	\$ 49,779	93.02%
TOTAL REVENUES	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 47,324</u>	67.85%	<u>\$ 49,779</u>	80.87%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 25,138	58.37%	\$ 24,151	39.24%
Appropriations without Contribution to Fund Balance	43,068	43,068	25,138	58.37%	24,151	39.24%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 25,138</u>	36.04%	<u>\$ 24,151</u>	39.24%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Fund Balance as of Report Date			\$ 185,328			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ 75,763	\$ 75,763	100.00%	\$ 230,877	100.00%
Revenues without Use of Fund Balance	-	75,763	75,763	100.00%	230,877	100.00%
Use of Fund Balance	110,000	34,237	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 110,000	\$ 110,000	\$ 75,763	68.88%	\$ 230,877	46.09%
Appropriations:						
Police Services	\$ 110,000	\$ 110,000	\$ 40,829	37.12%	\$ 79,913	15.95%
TOTAL APPROPRIATIONS	\$ 110,000	\$ 110,000	\$ 40,829	37.12%	\$ 79,913	15.95%
Projected Fund Balance December 31	\$ 538,187	\$ 613,950				
Fund Balance as of Report Date			\$ 683,121			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 87,975	\$ 88,501	100.60%	\$ 136,159	100.00%
Miscellaneous	-	-	22	-	-	-
Revenues without Use of Fund Balance	-	87,975	88,523	100.62%	136,159	100.00%
Use of Fund Balance	1,068,395	1,521,580	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,068,395</u>	<u>\$ 1,609,555</u>	<u>\$ 88,523</u>	5.50%	<u>\$ 136,159</u>	23.38%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,609,555	\$ 550,341	34.19%	\$ 197,012	33.82%
TOTAL APPROPRIATIONS	<u>\$ 1,068,395</u>	<u>\$ 1,609,555</u>	<u>\$ 550,341</u>	34.19%	<u>\$ 197,012</u>	33.82%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,155,470				
Fund Balance as of Report Date			\$ 2,215,232			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 436,108	50.21%	\$ 556,910	73.51%
Investment Income	-	-	48,810	-	23,062	-
TOTAL REVENUES	<u>\$ 868,607</u>	<u>\$ 868,607</u>	<u>\$ 484,918</u>	55.83%	<u>\$ 579,972</u>	76.55%
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 457,494	55.81%	\$ 293,427	43.48%
Appropriations without Contribution to Fund Balance	819,720	819,720	457,494	55.81%	293,427	43.48%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 868,607</u>	<u>\$ 868,607</u>	<u>\$ 457,494</u>	52.67%	<u>\$ 293,427</u>	38.73%
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Fund Balance as of Report Date			\$ 3,584,078			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 81,441	\$ 81,441	100.00%	\$ 60,559	100.00%
Other Financing Sources	-	-	3,660	-	41,368	-
Revenues without Use of Fund Balance	-	81,441	85,101	104.49%	101,927	168.31%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 181,441	\$ 85,101	46.90%	\$ 101,927	63.48%
Appropriations:						
Sheriff	\$ 100,000	\$ 181,441	\$ 51,903	28.61%	\$ 33,072	20.60%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 181,441	\$ 51,903	28.61%	\$ 33,072	20.60%
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Fund Balance as of Report Date			\$ 460,944			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,113	\$ 5,113	100.00%	\$ 151,701	100.00%
Other Financing Sources	-	-	7,098	-	-	-
Revenues without Use of Fund Balance	-	5,113	12,211	238.82%	151,701	100.00%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 155,113	\$ 12,211	7.87%	\$ 151,701	50.28%
Appropriations:						
Sheriff	\$ 150,000	\$ 155,113	\$ 8,204	5.29%	\$ 141,462	46.89%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 155,113	\$ 8,204	5.29%	\$ 141,462	46.89%
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Fund Balance as of Report Date			\$ 473,395			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 95,223	98.34%
Investment Income	-	-	235	-	195	-
Revenues without Use of Fund Balance	-	-	235	-	95,418	98.54%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 235</u>	0.24%	<u>\$ 95,418</u>	55.53%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ 36,354	36.35%	\$ 6,060	3.53%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 36,354</u>	36.35%	<u>\$ 6,060</u>	3.53%
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Fund Balance as of Report Date			\$ 369,099			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 549,130	62.76%	\$ 612,134	69.96%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	492,283	45.65%	471,568	44.53%
Investment Income	-	-	11,321	-	4,045	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 1,452,734</u>	61.73%	<u>\$ 1,487,748</u>	63.74%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,075,829	\$ 2,059,764	99.23%	\$ 1,691,284	99.26%
Appropriations without Contribution to Fund Balance	2,075,829	2,075,829	2,059,764	99.23%	1,691,284	99.26%
Contribution to Fund Balance	277,636	277,636	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 2,059,764</u>	87.52%	<u>\$ 1,691,284</u>	72.46%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,441,660				
Fund Balance as of Report Date			\$ 1,556,994			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 328,505	\$ 328,505	\$ 328,505			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ 3,120	31.20%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	3,120	31.20%
Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ 3,120	4.80%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 318,505	\$ 318,505				
Fund Balance as of Report Date			\$ 328,505			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Fund Balance January 1	\$ 8,233,652	\$ 8,233,652	\$ 8,233,652			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ 7,382,603	61.23%	\$ 6,300,949	60.14%
Charges for Services	100	100	1,192	1,192.00%	363	363.00%
Investment Income	-	-	89,091	-	80,733	322.93%
Miscellaneous	-	-	-	-	(2)	-
Revenues without Use of Fund Balance	12,057,570	12,057,570	7,472,886	61.98%	6,382,043	60.77%
Use of Fund Balance	1,368,342	1,368,342	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 13,425,912</u>	<u>\$ 13,425,912</u>	<u>\$ 7,472,886</u>	55.66%	<u>\$ 6,382,043</u>	45.58%
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ 3,195,243	35.63%	\$ 1,109,928	22.56%
Tourism	4,458,697	4,458,697	2,957,541	66.33%	7,424,975	81.76%
TOTAL APPROPRIATIONS	<u>\$ 13,425,912</u>	<u>\$ 13,425,912</u>	<u>\$ 6,152,784</u>	45.83%	<u>\$ 8,534,903</u>	60.96%
Projected Fund Balance December 31	\$ 6,865,310	\$ 6,865,310				
Fund Balance as of Report Date			\$ 9,553,754			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 849,808	\$ 849,808	\$ 849,808			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 141,154	88.22%	\$ 113,924	71.20%
Investment Income	-	-	3,010	-	-	-
Miscellaneous	1,140,000	1,140,000	523,456	45.92%	547,086	70.14%
Other Financing Sources	625,000	1,246,295	830,863	66.67%	9,180	36.72%
Revenues without Use of Net Position	1,925,000	2,546,295	1,498,483	58.85%	670,190	69.45%
Use of Net Position	476,059	476,059	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,401,059	\$ 3,022,354	\$ 1,498,483	49.58%	\$ 670,190	58.37%
Appropriations:						
Transportation*	\$ 2,400,059	\$ 3,021,354	\$ 1,779,418	58.89%	\$ 675,443	58.88%
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	\$ 2,401,059	\$ 3,022,354	\$ 1,779,418	58.88%	\$ 675,443	58.83%
Projected Net Position December 31	\$ 373,749	\$ 373,749				
Net Position as of Report Date			\$ 568,873			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Economic Development Operating Fund (530)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 236,678	\$ 236,678	\$ 236,678			
Revenues:						
Investment Income	\$ -	\$ -	\$ 5,183	-	\$ -	-
Miscellaneous	5,257,000	5,257,000	1,959,173	37.27%	-	-
Other Financing Sources	-	-	3,000,000	-	-	-
TOTAL REVENUES	\$ 5,257,000	\$ 5,257,000	\$ 4,964,356	94.43%	\$ -	-
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,257,000	1,390,962	26.46%	-	-
Total Non-Departmental	5,257,000	5,257,000	1,390,962	26.46%	-	-
TOTAL APPROPRIATIONS	\$ 5,257,000	\$ 5,257,000	\$ 1,390,962	26.46%	\$ -	-
Projected Net Position December 31	\$ 236,678	\$ 236,678				
Net Position as of Report Date			\$ 3,810,072			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 2,335,993	71.20%	\$ 2,052,623	65.47%
Investment Income	159,000	159,000	115,208	72.46%	80,871	96.28%
Miscellaneous	-	-	30,342	-	17,774	80.79%
Other Financing Sources	13,087,000	13,087,000	8,724,667	66.67%	6,639,263	63.82%
Revenues without Use of Net Position	16,527,000	16,527,000	11,206,210	67.81%	8,790,531	64.43%
Use of Net Position	859,029	1,364,571	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,386,029	\$ 17,891,571	\$ 11,206,210	62.63%	\$ 8,790,531	57.39%
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,891,571	\$ 10,507,612	58.73%	\$ 6,484,699	42.34%
TOTAL APPROPRIATIONS	\$ 17,386,029	\$ 17,891,571	\$ 10,507,612	58.73%	\$ 6,484,699	42.34%
Projected Net Position December 31	\$ 5,397,075	\$ 4,891,533				
Net Position as of Report Date			\$ 6,954,702			

* 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 23,602,280	\$ 23,602,280	\$ 23,602,280			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 513,522	66.26%	\$ 428,281	55.26%
Charges for Services	40,642,006	40,642,006	26,376,287	64.90%	29,939,005	65.43%
Investment Income	825,000	825,000	846,424	102.60%	584,744	194.91%
Miscellaneous	150	150	635	423.33%	2,126	1,417.33%
TOTAL REVENUES	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 27,736,868</u>	65.66%	<u>\$ 30,954,156</u>	66.10%
Appropriations:						
Support Services	\$ 39,267,952	\$ 39,267,952	\$ 22,260,414	56.69%	\$ 24,479,250	54.26%
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>39,277,952</u>	<u>39,277,952</u>	<u>22,260,414</u>	56.67%	<u>24,479,250</u>	54.25%
Working Capital Reserve	2,964,204	2,964,204	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 22,260,414</u>	52.70%	<u>\$ 24,479,250</u>	52.27%
Projected Net Position December 31	\$ 26,566,484	\$ 26,566,484				
Net Position as of Report Date			\$ 29,078,734			

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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 21,989,903	\$ 21,989,903	\$ 21,989,903			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ 946,579	3.19%	\$ 1,469,926	4.64%
Investment Income	415,000	415,000	210,401	50.70%	296,001	83.38%
Miscellaneous	20,000	20,000	4,953	24.77%	8,842	58.95%
Revenues without Use of Net Position	30,095,000	30,095,000	1,161,933	3.86%	1,774,769	5.54%
Use of Net Position	12,525,129	12,398,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 42,620,129	\$ 42,493,186	\$ 1,161,933	2.73%	\$ 1,774,769	4.48%
Appropriations:						
Planning and Development	\$ 968,714	\$ 950,426	\$ 502,014	52.82%	\$ 396,789	51.59%
Water Resources*	41,561,415	41,452,760	21,373,577	51.56%	24,092,413	62.17%
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	\$ 42,620,129	\$ 42,493,186	\$ 21,875,591	51.48%	\$ 24,489,202	61.82%
Projected Net Position December 31	\$ 9,464,774	\$ 9,591,717				
Net Position as of Report Date			\$ 1,276,245			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 152,419,332	\$ 152,419,332	\$ 152,419,332			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 209,608,798	64.15%	\$ 197,069,770	62.43%
Investment Income	3,000,000	3,000,000	2,125,557	70.85%	1,753,044	350.61%
Contributions and Donations	24,000,000	24,000,000	16,969,403	70.71%	18,274,882	122.31%
Miscellaneous	-	-	219,596	-	442,712	-
Revenues without Use of Net Position	353,757,000	353,757,000	228,923,354	64.71%	217,540,408	65.71%
Use of Net Position	46,380,158	45,568,874	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,137,158	\$ 399,325,874	\$ 228,923,354	57.33%	\$ 217,540,408	58.31%
Appropriations:						
Planning and Development	\$ 960,459	\$ 938,257	\$ 646,476	68.90%	\$ 604,978	61.13%
Water Resources*	399,011,699	398,222,617	251,008,055	63.03%	230,962,724	62.10%
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	\$ 400,137,158	\$ 399,325,874	\$ 251,654,531	63.02%	\$ 231,567,702	62.07%
Projected Net Position December 31	\$ 106,039,174	\$ 106,850,458				
Net Position as of Report Date			\$ 129,688,155			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 10,073,443	\$ 10,073,443	\$ 10,073,443			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 76,209,908	\$ 45,773,058	60.06%	\$ 40,565,591	62.70%
Investment Income	168,000	168,000	204,298	121.61%	170,309	283.85%
Miscellaneous	243,565	243,565	230,574	94.67%	245,724	94.90%
Revenues without Use of Net Position	76,621,473	76,621,473	46,207,930	60.31%	40,981,624	63.03%
Use of Net Position	1,311,267	238,067	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,932,740	\$ 76,859,540	\$ 46,207,930	60.12%	\$ 40,981,624	60.98%
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,986,672	\$ 2,730,836	54.76%	\$ 2,355,142	57.02%
Financial Services	10,876,154	10,609,993	6,379,762	60.13%	5,970,778	60.37%
Human Resources	4,481,617	4,379,978	2,371,667	54.15%	2,466,520	61.48%
Information Technology Services	39,640,173	39,333,138	21,754,393	55.31%	17,439,050	52.85%
Law	2,519,422	2,343,204	1,876,922	80.10%	1,555,684	63.12%
Support Services	14,314,697	14,134,355	8,249,292	58.36%	7,485,699	59.97%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	1,068,200	574,286	53.76%	669,800	54.97%
Total Non-Departmental	1,072,200	1,072,200	574,286	53.56%	669,800	54.79%
TOTAL APPROPRIATIONS	\$ 77,932,740	\$ 76,859,540	\$ 43,937,158	57.17%	\$ 37,942,673	56.46%
Projected Net Position December 31	\$ 8,762,176	\$ 9,835,376				
Net Position as of Report Date			\$ 12,344,215			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 1,166,666	66.67%	\$ 533,334	66.67%
Investment Income	47,000	47,000	46,848	99.68%	24,849	155.31%
TOTAL REVENUES	\$ 1,797,000	\$ 1,797,000	\$ 1,213,514	67.53%	\$ 558,183	53.95%
Appropriations:						
Financial Services	\$ 1,782,672	\$ 1,782,672	\$ 1,083,841	60.80%	\$ 587,670	56.80%
Appropriations without Working Capital Reserve	1,782,672	1,782,672	1,083,841	60.80%	587,670	56.80%
Working Capital Reserve	14,328	14,328	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,797,000	\$ 1,797,000	\$ 1,083,841	60.31%	\$ 587,670	56.80%
Projected Net Position December 31	\$ 2,085,738	\$ 2,085,738				
Net Position as of Report Date			\$ 2,201,083			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Fleet Management Fund (610)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 892,793	\$ 892,793	\$ 892,793			
Revenues:						
Charges for Services	\$ 8,348,219	\$ 8,348,219	\$ 5,318,372	63.71%	\$ 4,322,139	65.24%
Miscellaneous	367,865	367,865	279,855	76.08%	283,073	102.64%
Other Financing Sources	-	-	23,578	-	13,765	-
TOTAL REVENUES	\$ 8,716,084	\$ 8,716,084	\$ 5,621,805	64.50%	\$ 4,618,977	60.73%
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,658,322	\$ 4,445,392	58.05%	\$ 4,488,429	60.65%
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	200,000	200,000	133,333	66.67%	127,067	66.67%
Total Non-Departmental	214,000	214,000	133,333	62.31%	127,067	62.11%
Appropriations without Working Capital Reserve	7,918,250	7,872,322	4,578,725	58.16%	4,615,496	60.69%
Working Capital Reserve	797,834	843,762	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 8,716,084	\$ 8,716,084	\$ 4,578,725	52.53%	\$ 4,615,496	60.69%
Projected Net Position December 31	\$ 1,690,627	\$ 1,736,555				
Net Position as of Report Date			\$ 1,935,873			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 26,486,275	\$ 26,486,275	\$ 26,486,275			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 42,866,540	71.28%	\$ 39,852,088	69.73%
Investment Income	550,000	550,000	479,527	87.19%	332,932	133.17%
Miscellaneous	-	-	1,157,408	-	196,360	-
Revenues without Use of Net Position	60,685,459	60,685,459	44,503,475	73.33%	40,381,380	70.35%
Use of Net Position	3,756,347	3,725,408	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 64,441,806	\$ 64,410,867	\$ 44,503,475	69.09%	\$ 40,381,380	66.23%
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,400,867	\$ 39,250,491	60.95%	\$ 37,322,817	61.22%
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	\$ 64,441,806	\$ 64,410,867	\$ 39,250,491	60.94%	\$ 37,322,817	61.21%
Projected Net Position December 31	\$ 22,729,928	\$ 22,760,867				
Net Position as of Report Date			\$ 31,739,259			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019	% Actual to Current Budget	Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 7,350,265	\$ 7,350,265	\$ 7,350,265			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 4,166,668	66.67%	\$ 3,333,334	66.67%
Investment Income	165,000	165,000	115,555	70.03%	94,597	97.02%
Miscellaneous	-	-	44,151	-	17,157	-
Revenues without Use of Net Position	6,415,000	6,415,000	4,326,374	67.44%	3,445,088	67.58%
Use of Net Position	2,202,887	2,202,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,617,887	\$ 8,617,887	\$ 4,326,374	50.20%	\$ 3,445,088	45.93%
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,607,887	\$ 4,868,891	56.56%	\$ 4,908,110	65.53%
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	\$ 8,617,887	\$ 8,617,887	\$ 4,868,891	56.50%	\$ 4,908,110	65.44%
Projected Net Position December 31	\$ 5,147,378	\$ 5,147,378				
Net Position as of Report Date			\$ 6,807,748			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 08/31/2019	Actuals YTD as of 08/31/2019		Actuals YTD as of 08/31/2018	% Actual to 08/31/2018 Budget
Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 2,083,333	66.67%	\$ 1,666,667	66.67%
Investment Income	230,000	230,000	180,919	78.66%	146,456	113.97%
Miscellaneous	-	-	322,892	-	86,470	-
Revenues without Use of Net Position	3,355,000	3,355,000	2,587,144	77.11%	1,899,593	72.27%
Use of Net Position	2,406,539	2,406,539	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,761,539	\$ 5,761,539	\$ 2,587,144	44.90%	\$ 1,899,593	48.67%
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,751,539	\$ 2,733,856	47.53%	\$ 3,173,210	81.51%
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	\$ 5,761,539	\$ 5,761,539	\$ 2,733,856	47.45%	\$ 3,173,210	81.30%
Projected Net Position December 31	\$ 4,632,163	\$ 4,632,163				
Net Position as of Report Date			\$ 6,891,990			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 8/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 94,714	\$ 102,714	\$ 8,000	GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	\$ -	\$ 4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Contributions and Donations	-	8,000
Miscellaneous	1,315,499	1,828,511	513,012	GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	457,812
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq ft of property at the intersection of West Pike and Culver to the Ga Dept of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	4,950
				GCID20190795 Approval to accept additional educational incentive funding from the Georgia Department of Corrections to assist with educational programming. These funds will be used for the GED and vocational programs at the facility.	50,250	50,250
				Total: Miscellaneous	50,250	513,012
Other Financing Sources	165,000	8,701,893	8,536,893	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,536,894
Use of Fund Balance	42,187,652	33,232,257	(8,955,395)	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
				GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
				GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	(457,812)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	(8,536,894)
				To adjust budget for 90 day job vacancies.	(63,617)	(629,261)
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq ft of property at the intersection of West Pike and Culver to the Ga Dept of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	(1,514)
				Total: Use of Fund Balance	(63,617)	(8,955,396)
<i>Total: General Fund</i>			102,510		(13,367)	102,510
2003 G.O. Bond Debt Service Fund (951)						
Taxes	320,500	199,442	(121,058)	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	(121,058)	(121,058)
Investment Income	-	64,340	64,340	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	64,340	64,340
Use of Fund Balance	3,934,750	12,527,411	8,592,661	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	56,717	8,592,661
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,943		(1)	8,535,943
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,602,967	1,472,396	(130,571)	To adjust budget for 90 day job vacancies.	-	(130,571)
<i>Total: Development and Enforcement Services District Fund</i>			(130,571)		-	(130,571)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	4,749,765	3,445,439	(1,304,326)	To adjust budget for 90 day job vacancies.	(153,683)	(1,304,326)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(1,304,326)		(153,683)	(1,304,326)
Police Services District Fund (106)						
Use of Fund Balance	15,823,764	14,277,387	(1,546,377)	To adjust budget for 90 day job vacancies.	(248,846)	(1,546,377)
<i>Total: Police Services District Fund</i>			(1,546,377)		(248,846)	(1,546,377)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Miscellaneous	2,543,893	2,547,893	4,000	GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	2,500
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	1,500
				Total: Miscellaneous	-	4,000
Use of Fund Balance	5,765,469	5,557,325	(208,144)	To adjust budget for 90 day job vacancies.	(14,960)	(204,144)
				GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(2,500)
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	(1,500)
				Total: Use of Fund Balance	(14,960)	(208,144)
<i>Total: Recreation Fund</i>			(204,144)		(14,960)	(204,144)
Speed Hump Fund (003)						
Use of Fund Balance	19,222	281,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000
Street Lighting Fund (002)						
Charges for Services	7,694,702	7,705,257	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	30,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
E-911 Fund (095)						
Use of Fund Balance	8,608,279	8,406,053	(202,226)	To adjust budget for 90 day job vacancies.	(27,197)	(202,226)
<i>Total: E-911 Fund</i>			(202,226)		(27,197)	(202,226)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	75,763	75,763	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,692	75,763
Use of Fund Balance	110,000	34,237	(75,763)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(3,692)	(75,763)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	87,975	87,975	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,312	87,975
Use of Fund Balance	1,068,395	1,521,580	453,185	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,312)	(87,975)
				GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
				Total: Use of Fund Balance	(1,312)	453,185
<i>Total: Police Special State Fund</i>			541,160		-	541,160
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	81,441	81,441	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	81,441
<i>Total: Sheriff Special Justice Fund</i>			81,441		-	81,441
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	5,113	5,113	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	5,113
<i>Total: Sheriff Special Treasury Fund</i>			5,113		-	5,113

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Other Financing Sources	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
Local Transit Operating Fund (515)						
Use of Net Position	859,029	1,364,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542
Stormwater Operating Fund (590)						
Use of Net Position	12,525,129	12,398,186	(126,943)	To adjust budget for 90 day job vacancies.	-	(126,943)
<i>Total: Stormwater Operating Fund</i>			(126,943)		-	(126,943)
Water and Sewer Operating Fund (501)						
Use of Net Position	46,380,158	45,568,874	(811,284)	To adjust budget for 90 day job vacancies.	(25,192)	(811,284)
<i>Total: Water and Sewer Operating Fund</i>			(811,284)		(25,192)	(811,284)
Administrative Support Fund (665)						
Use of Net Position	1,311,267	238,067	(1,073,200)	To adjust budget for 90 day job vacancies.	(79,338)	(1,073,200)
<i>Total: Administrative Support Fund</i>			(1,073,200)		(79,338)	(1,073,200)
Group Self-Insurance Fund (605)						
Use of Net Position	3,756,347	3,725,408	(30,939)	To adjust budget for 90 day job vacancies.	-	(30,939)
<i>Total: Group Self-Insurance Fund</i>			(30,939)		-	(30,939)
Total Revenue Budget Adjustments			\$ 5,266,273		\$ (562,584)	\$ 5,266,273

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS
AS OF 8/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ (38,431)	To adjust budget for 90 day job vacancies.	\$ -	\$ (38,431)
Financial Services	9,758,355	9,730,676	(27,679)	To adjust budget for 90 day job vacancies.	-	(27,679)
Transportation	23,620,795	23,503,351	(117,444)	To adjust budget for 90 day job vacancies.	(8,412)	(117,444)
Planning and Development	735,029	720,511	(14,518)	To adjust budget for 90 day job vacancies.	(14,518)	(14,518)
Corrections	18,337,006	18,145,622	(191,384)	To adjust budget for 90 day job vacancies.	(15,718)	(263,934)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	22,300
				GCID20190795 Approval to accept additional educational incentive funding from the Georgia Department of Corrections to assist with educational programming. These funds will be used for the GED and vocational programs at the facility.	50,250	50,250
				Total: Juvenile Court	34,532	(191,384)
Community Services	13,235,548	13,149,500	(86,048)	To adjust budget for 90 day job vacancies.	-	(94,048)
				GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	-	4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Community Services	-	(86,048)
Community Services Subsidies	24,194,444	24,181,477	(12,967)	To adjust budget for 90 day job vacancies.	-	(12,967)
Community Services - Elections	4,687,116	4,626,876	(60,240)	To adjust budget for 90 day job vacancies.	(24,969)	(60,240)
Juvenile Court	8,416,428	9,173,901	757,473	Transfer from Non-Departmental: Court Reporters Reserve.	-	125,900
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	531,400
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	99,500
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	673
				Total: Juvenile Court	-	757,473

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	101,188,350	102,172,750	984,400	Transfer from Non-Departmental: Inmate Medical Reserve.	-	984,400
				Total: Sheriff	-	984,400
Judiciary	25,078,373	28,461,473	3,383,100	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,953,600
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	429,500
				Transfer from Non-Departmental: Court Reporters Reserve.	-	-
				Total: Judiciary	-	3,383,100
Probate Court	2,941,278	3,045,178	103,900	Transfer from Non-Departmental: Court Interpreters Reserve.	1,000	6,200
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	97,700
				Total: Probate Court	1,000	103,900
Solicitor General	5,716,167	5,716,867	700	Transfer from Non-Departmental: Court Reporters Reserve.	-	700
Support Services	113,022	161,812	48,790	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
Non-Departmental:						
Contribution to Airport	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
Reserves - Court Interpreters	840,000	304,800	(535,200)	Transfer to Juvenile Court.	-	(99,500)
				Transfer to Judiciary.	-	(429,500)
				Transfer to Probate Court.	(1,000)	(6,200)
				Total: Reserves - Court Interpreters	(1,000)	(535,200)
Reserves - Court Reporters	300,000	173,400	(126,600)	Transfer to Juvenile Court.	-	(36,900)
				Transfer to Judiciary.	-	(89,000)
				Transfer to Solicitor General.	-	(700)
				Total: Reserves - Court Reporters	-	(126,600)
Reserves - Indigent Defense	5,250,000	1,667,300	(3,582,700)	Transfer to Juvenile Court.	-	(531,400)
				Transfer to Judiciary.	-	(2,953,600)
				Transfer to Probate Court.	-	(97,700)
				Total: Reserves - Indigent Defense	-	(3,582,700)
Reserves - Prisoner Medical	1,750,000	742,627	(1,007,373)	Transfer to Corrections.	-	(22,300)
				Transfer to Sheriff.	-	(984,400)
				Transfer to Juvenile Court.	-	(673)
				Total: Reserves - Prisoner Medical	-	(1,007,373)
Other Governmental Agencies	510,000	513,436	3,436	GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq ft of property at the intersection of West Pike and Culver to the Ga Dept of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	3,436
Total Non-Departmental			(4,627,142)		(1,000)	(4,627,142)
Total: General Fund			102,510		(13,367)	102,510

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
2003 G.O. Bond Debt Service Fund (951)						
Debt Service	4,255,250	12,791,193	8,535,943	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	(1)	8,535,943
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,943		(1)	8,535,943
Development and Enforcement Services District Fund (104)						
Planning and Development	8,876,588	12,097,733	3,221,145	To adjust budget for 90 day job vacancies.	-	(115,177)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	3,336,322
				Total: Planning and Development	-	3,221,145
Police Services	3,351,716	-	(3,351,716)	To adjust budget for 90 day job vacancies.	-	(15,394)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	(3,336,322)
				Total: Police Services	-	(3,351,716)
<i>Total: Development and Enforcement Services District Fund</i>			(130,571)		-	(130,571)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	117,960,492	116,656,166	(1,304,326)	To adjust budget for 90 day job vacancies.	(153,683)	(1,304,326)
<i>Total: Fire and Emergency Services District Fund</i>			(1,304,326)		(153,683)	(1,304,326)
Police Services District Fund (106)						
Police Services	119,904,576	118,513,199	(1,391,377)	To adjust budget for 90 day job vacancies.	(248,846)	(1,546,377)
				Transfer from Non-Departmental: Inmate Medical Reserve.	30,000	155,000
				Total: Police Services	(218,846)	(1,391,377)
Recorder's Court	2,057,036	2,138,836	81,800	Transfer from Non-Departmental: Indigent Defense Reserve.	5,000	28,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	53,400
				Total: Recorder's Court	5,000	81,800
Non-Departmental	3,551,886	3,315,086	(236,800)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(5,000)	(28,400)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(53,400)
				Transfer to Police Services - From Inmate Medical Reserve.	(30,000)	(155,000)
				Total: Non-Departmental	(35,000)	(236,800)
<i>Total: Police Services District Fund</i>			(1,546,377)		(248,846)	(1,546,377)
Recreation Fund (105)						
Community Services	42,497,783	42,293,639	(204,144)	To adjust budget for 90 day job vacancies.	(14,960)	(204,144)
<i>Total: Recreation Fund</i>			(204,144)		(14,960)	(204,144)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Speed Hump Fund (003)						
Transportation	160,222	422,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000
Street Lighting Fund (002)						
Transportation	7,553,875	7,564,430	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	137,000	167,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
E-911 Fund (095)						
Police Services	20,889,405	20,687,179	(202,226)	To adjust budget for 90 day job vacancies.	(27,197)	(202,226)
<i>Total: E-911 Fund</i>			(202,226)		(27,197)	(202,226)
Police Special State Fund (072)						
Police Special Investigations	1,068,395	1,609,555	541,160	GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
<i>Total: Police Special State Fund</i>			541,160		-	541,160
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	181,441	81,441	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	81,441
<i>Total: Sheriff Special Justice Fund</i>			81,441		-	81,441

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	155,113	5,113	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	5,113
<i>Total: Sheriff Special Treasury Fund</i>			5,113		-	5,113
Airport Operating Fund (520)						
Transportation	2,400,059	3,021,354	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
Local Transit Operating Fund (515)						
Transportation	17,386,029	17,891,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542
Stormwater Operating Fund (590)						
Planning and Development	968,714	950,426	(18,288)	To adjust budget for 90 day job vacancies.	-	(18,288)
Water Resources	41,561,415	41,452,760	(108,655)	To adjust budget for 90 day job vacancies.	-	(108,655)
<i>Total: Stormwater Operating Fund</i>			(126,943)		-	(126,943)
Water and Sewer Operating Fund (501)						
Planning and Development	960,459	938,257	(22,202)	To adjust budget for 90 day job vacancies.	-	(22,202)
Water Resources	399,011,699	398,222,617	(789,082)	To adjust budget for 90 day job vacancies.	(25,192)	(789,082)
<i>Total: Water and Sewer Operating Fund</i>			(811,284)		(25,192)	(811,284)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
County Administration	5,028,477	4,986,672	(41,805)	To adjust budget for 90 day job vacancies.	-	(41,805)
Financial Services	10,876,154	10,609,993	(266,161)	To adjust budget for 90 day job vacancies.	-	(266,161)
Human Resources	4,481,617	4,379,978	(101,639)	To adjust budget for 90 day job vacancies.	-	(101,639)
Information Technology	39,640,173	39,333,138	(307,035)	To adjust budget for 90 day job vacancies.	(43,324)	(307,035)
Law	2,519,422	2,343,204	(176,218)	To adjust budget for 90 day job vacancies.	-	(176,218)
Support Services	14,314,697	14,134,355	(180,342)	To adjust budget for 90 day job vacancies.	(36,014)	(180,342)
<i>Total: Administrative Support Fund</i>			(1,073,200)		(79,338)	(1,073,200)
Fleet Management Fund (610)						
Support Services	7,704,250	7,658,322	(45,928)	To adjust budget for 90 day job vacancies.	-	(45,928)
Working Capital Reserve	797,834	843,762	45,928	To adjust budget for 90 day job vacancies.	-	45,928
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	64,431,806	64,400,867	(30,939)	To adjust budget for 90 day job vacancies.	-	(30,939)
<i>Total: Group Self-Insurance Fund</i>			(30,939)		-	(30,939)
Total Appropriation Budget Adjustments			\$ 5,266,273		\$ (562,584)	\$ 5,266,273