



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
FEBRUARY 28, 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

DATE: March 26, 2019

SUBJECT: Monthly Financial Report for the Period Ended February 28, 2019

This report, which includes unaudited information for the fiscal year through February 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 10
Budget Adjustments by Fund Schedule	Page 53

EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in February and early March, including the finalization of the 2018 tax digest and initial preparations for the fiscal year 2020 budget process.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 3 – 9, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective. A summary of recurring monthly financial trends is also presented. This report continues with financial summaries for each of Gwinnett County's operating funds and concludes with a budget adjustments schedule for both revenues and appropriations.

2018 Tax Digest

During the month of February, the Tax Assessor's Office finalized the 2018 tax digest. Due to improving home values and increasing construction activity, the digest has grown an average of nearly 5.8 percent per year over the last three years and has now exceeded its pre-recession level. The final net countywide digest for 2018 was \$30.7 billion, which is a 5.2 percent increase over 2017. The greatest increase was seen in real property, which is the largest component of the digest representing more than 87 percent of the 2018 digest. From 2017 to 2018, the real property portion of the digest increased approximately \$1.5 billion, or 6.1 percent.

The countywide digest has been impacted by a decline in motor vehicle ad valorem taxes since the inception of a title ad valorem tax (TAVT). In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax ("birthday tax") on newly purchased vehicles and replaced them with TAVT, a one-time title fee that must be paid at the time a title is transferred. As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. The County has received revenue from TAVT to make up for this loss of motor vehicle ad valorem taxes.

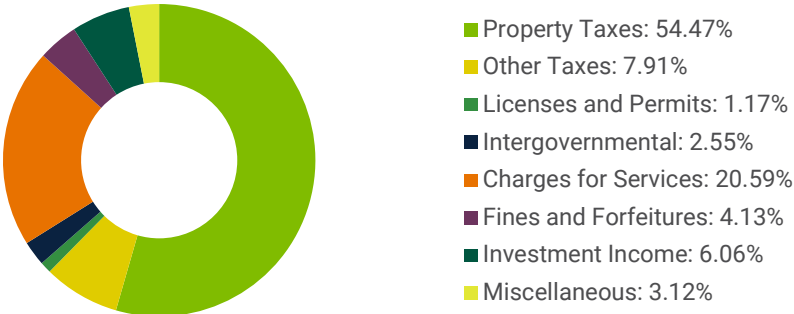
2020 Budget Preparation

As part of the fiscal year 2020 budget process, departments have submitted their capital technology requests. Departments are expected to submit their Capital Improvement Plan (CIP) budgets in April.

GENERAL FUND (PAGE 10)

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

GENERAL FUND
2019 YTD REVENUES BY CATEGORY

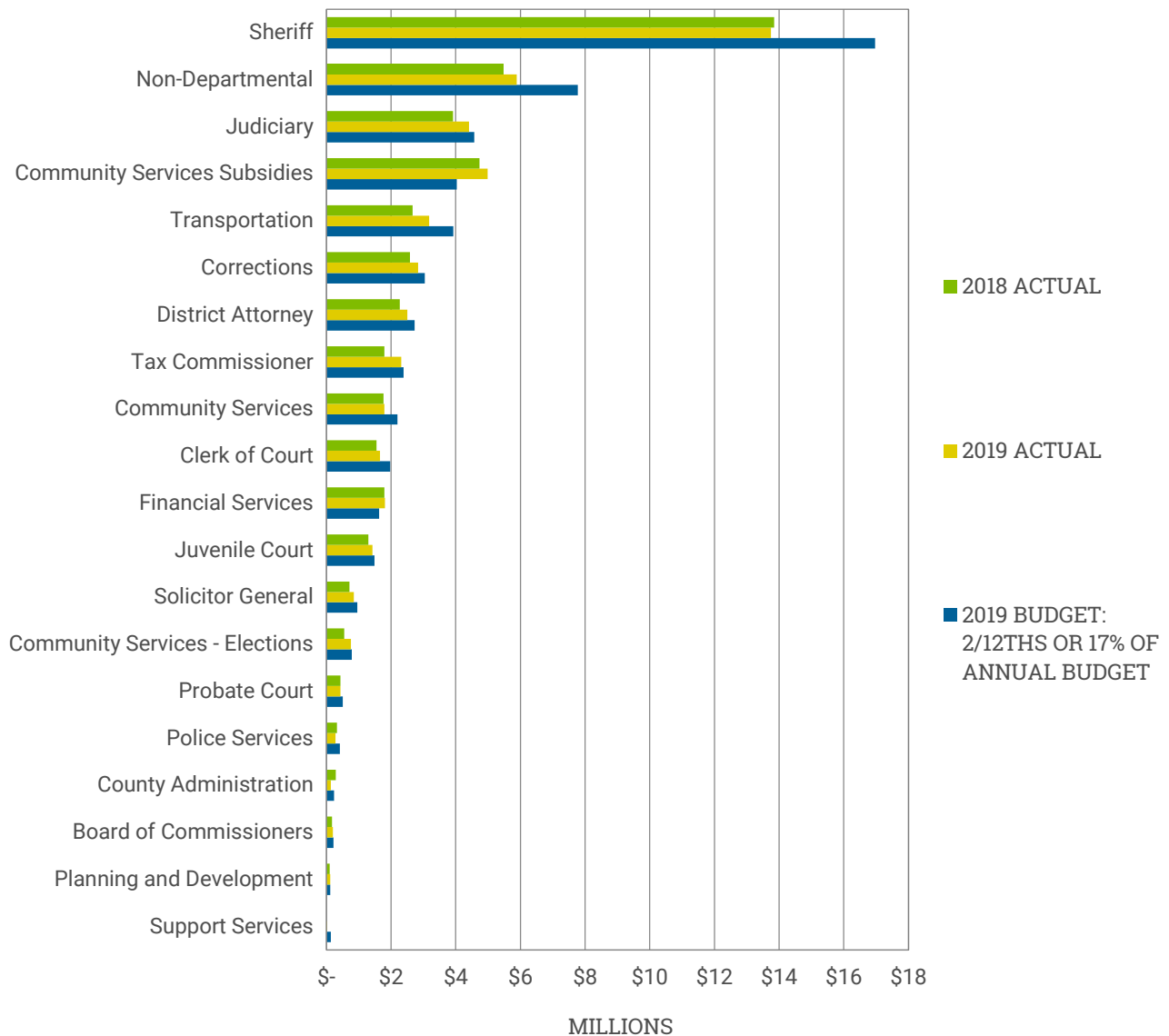


Contributions and Donations and Other Financing Sources are too small to appear in the chart.

Current year motor vehicle taxes and prior year property taxes make up approximately 54 percent of year-to-date revenues in the General Fund. Total property taxes actually make up nearly 74 percent of the fund’s budgeted revenues, so the property tax percentage will increase when current year property taxes are collected later in the year.

Miscellaneous revenues in the General Fund are up approximately \$142,200 compared to this same time last year and are currently exceeding budgeted revenue expectations. The increase is primarily attributable to a \$77,300 increase in commissions collected from inmate phone equipment at the Detention Center due to a contract revision which allows the Sheriff’s Office to receive a larger portion of the commissions; a \$40,000 increase in overtime reimbursements from the Department of Community Services to the Sheriff’s Office resulting from the 2018 elections; and a \$19,300 refund from a utility company.

**GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2018-2019 YTD EXPENDITURES**



Community Services Subsidies in the General Fund are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, the Atlanta Regional Commission and the Gwinnett County Public Library have received their first quarterly subsidy for 2019.

Tax Commissioner expenditures in the General Fund are approximately \$520,200, or 29 percent higher than this same time last year. This is primarily because annual expenditures for license and support agreements were recorded in January this year, whereas the expenditures were spread across the year in 2018. Other factors contributing to the increase include increases in indirect costs, postage, and professional services.

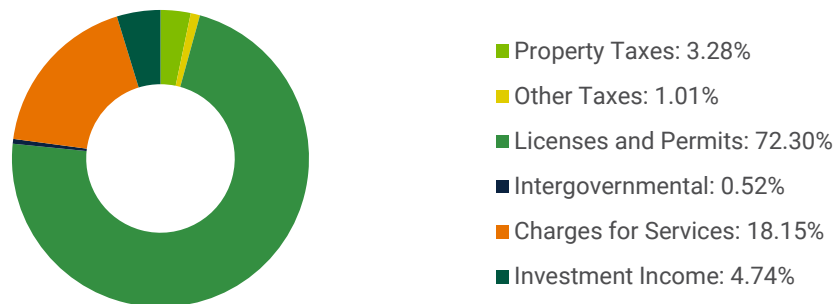
Similarly, due to the timing of when license and support agreements were recorded, Financial Services expenditures are over budget based on the percentage of the fiscal year that has lapsed. Annual expenditures for license and support agreements were recorded in January.

Expenditures for Community Services - Elections are up \$205,400 over this same time last year, primarily due to costs related to the transit referendum held on March 19, 2019. The increase is primarily attributable to increases in the following: postage and printing expenses, due to the printing and mailing for absentee ballots and reminder cards; professional services, due to an increase in temporary workers needed to assist with the election; and salaries and wages, due to new elections positions added late last year. These increases are partially offset by a decrease in voting machine maintenance costs—scheduled maintenance was not performed this year in anticipation of the voting machines being replaced for the 2020 election.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

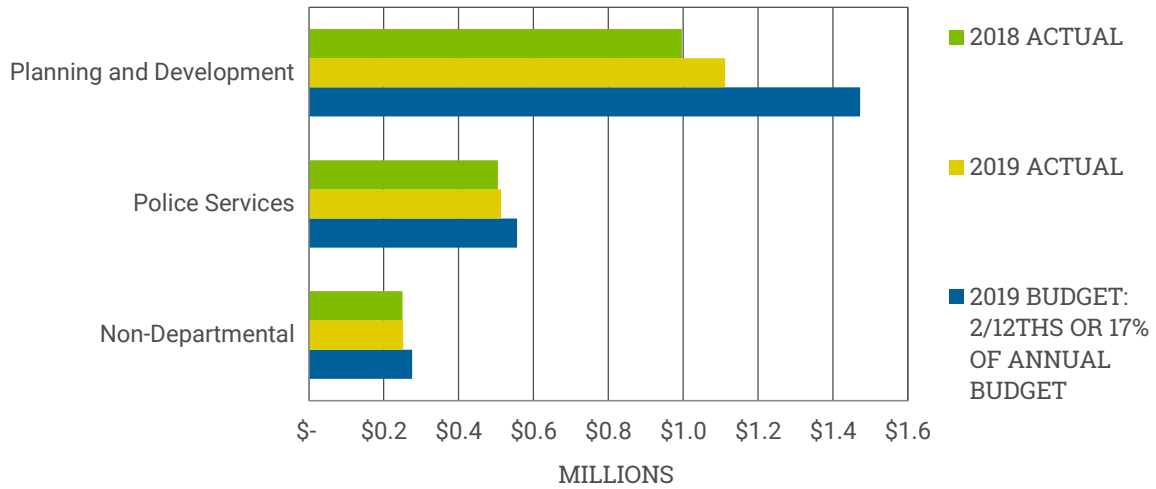
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY



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 later in the year when they are collected. Property taxes represent approximately 52 percent of the fund’s annual budget.

Licenses and permits revenues in the Development and Enforcement Services District Fund are coming in approximately \$102,300, or 14.4 percent, lower than this same time last year due to a reduction in the number of building permits issued.

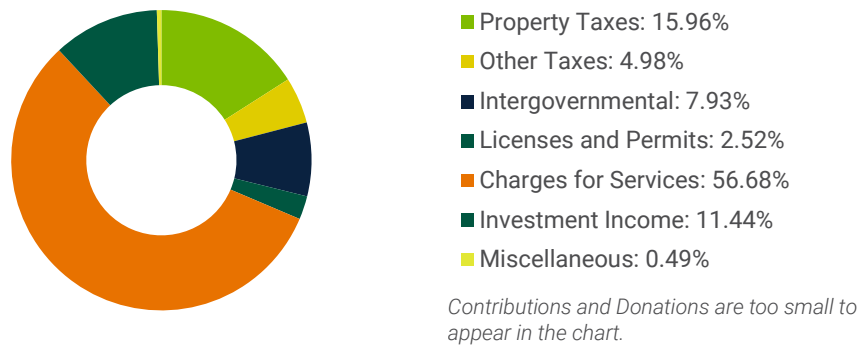
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2018-2019 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

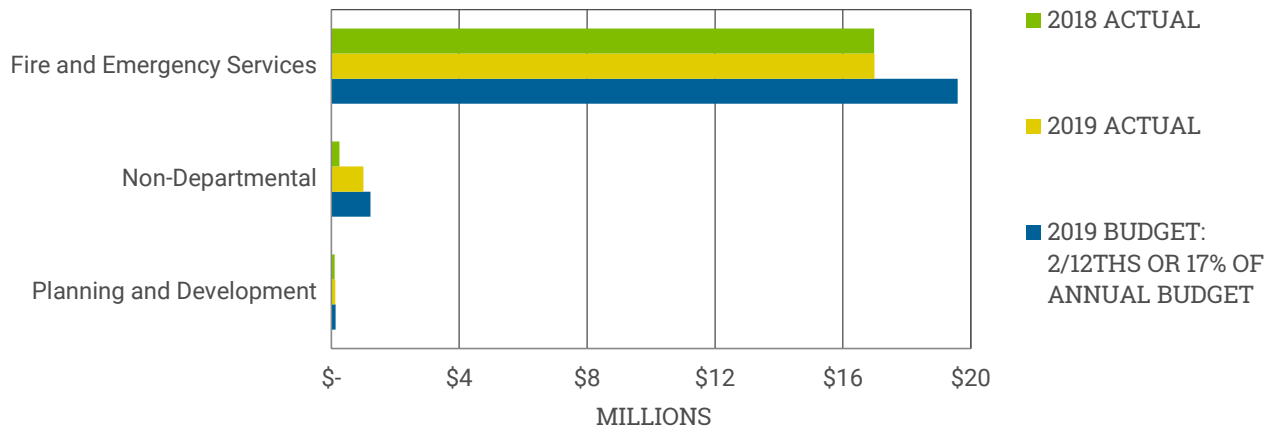
The Fire and Emergency Medical Services District Fund accounts for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible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

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
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 later in the year when they are collected. Property taxes represent approximately 79 percent of the fund’s annual budget.

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2018-2019 YTD EXPENDITURES**

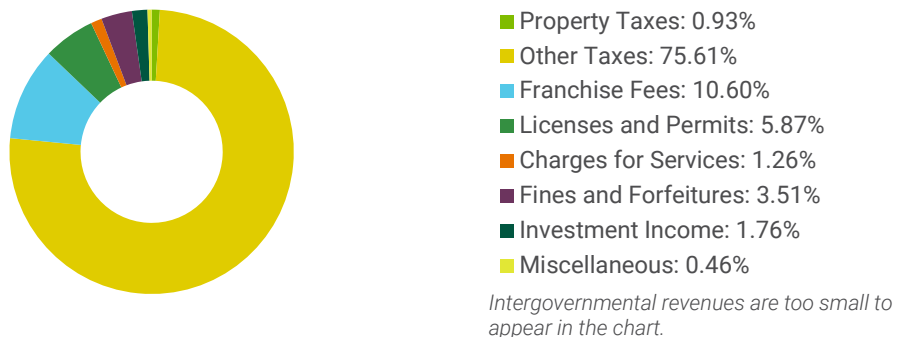


As shown in the chart above, non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$755,800 over this same time last year due to an increase in the contribution to capital for future capital needs.

POLICE SERVICES DISTRICT FUND (PAGE 16)

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

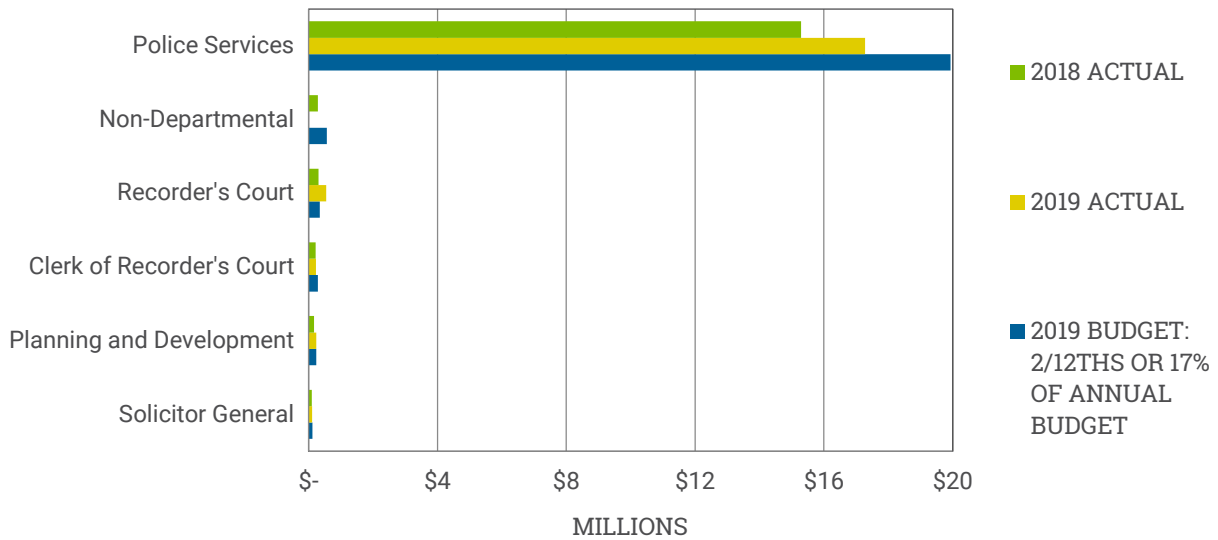
**POLICE SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY**



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

Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 54 percent of the fund’s annual budget.

**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2018-2019 YTD EXPENDITURES**

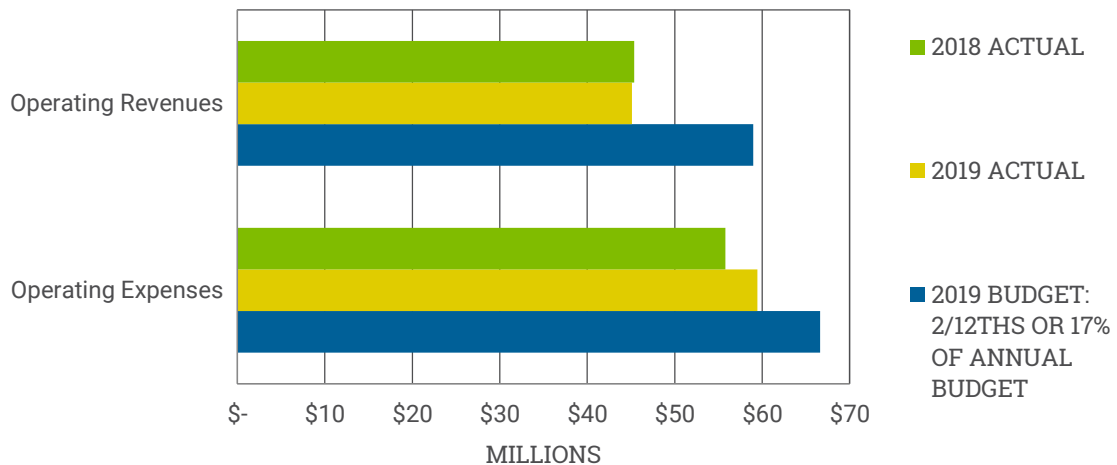


As shown in the chart above, Recorder’s Court expenditures in the Police Services District Fund are higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a retirement payout. Staff will continue to monitor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

WATER & SEWER OPERATING FUND (PAGE 46)

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

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



Year-to-date Water and Sewer Operating Fund revenues are approximately \$247,000, or 0.5 percent, lower than this time last year. This is primarily attributable to a \$602,900 decrease in system development charge revenues. This decrease is partially offset by increases in revenues related to consumption such as water and sewer wholesale, sewer retail, and water and sewer base charge revenues. Despite a 1.1 percent decrease in water consumption, these consumption-related revenues are up slightly due to the water and sewer rate increase effective January 1, 2019.

Revenues are coming in approximately \$13.8 million, or 23.5 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.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$3.7 million, or 6.6 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, along with several offsetting items such as decreases in licenses support agreements, utility costs, and contracted repair and maintenance expenses.

Although year-to-date expenses are higher than this time last year, they are approximately \$7.2 million, or 10.8 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

OTHER FUNDS

Tax revenues in the Tourism Fund are up approximately \$318,400 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. The increase allows the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County.

RECURRING MONTHLY FINANCIAL TRENDS

Law Department expenses in the Administrative Support Fund are approximately \$124,100 higher than this same time last year and currently exceed 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.

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 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 158,785,830	\$ 158,785,830	\$ 158,785,830			
Revenues:						
Taxes	\$ 254,281,085	\$ 254,281,085	\$ 5,327,923	2.10%	\$ 5,170,023	2.10%
Licenses and Permits	363,300	363,300	99,740	27.45%	58,570	16.12%
Intergovernmental	3,789,369	3,789,369	218,142	5.76%	346,981	9.68%
Charges for Services	28,434,324	28,434,324	1,758,223	6.18%	1,959,325	7.17%
Fines and Forfeitures	3,669,246	3,669,246	353,089	9.62%	281,860	6.55%
Investment Income	1,728,271	1,728,271	517,929	29.97%	349,582	40.35%
Contributions and Donations	94,714	98,714	17,940	18.17%	10,538	16.78%
Miscellaneous	1,315,499	1,315,499	266,267	20.24%	124,080	12.85%
Other Financing Sources	165,000	165,000	22,036	13.36%	29,240	17.72%
Revenues without Use of Fund Balance	293,840,808	293,844,808	8,581,289	2.92%	8,330,199	2.94%
Use of Fund Balance	42,187,652	42,014,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 336,028,460	\$ 335,859,321	\$ 8,581,289	2.56%	\$ 8,330,199	2.60%
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,308,905	\$ 199,012	15.20%	\$ 176,523	13.67%
County Administration	1,402,004	1,402,004	139,080	9.92%	286,509	12.44%
Financial Services	9,758,355	9,758,355	1,805,375	18.50%	1,793,208	17.26%
Tax Commissioner	14,331,834	14,331,834	2,314,802	16.15%	1,794,587	13.57%
Transportation	23,620,795	23,553,721	3,177,605	13.49%	2,664,158	12.53%
Planning and Development	735,029	735,029	117,877	16.04%	103,201	14.77%
Police Services	2,487,011	2,487,011	282,571	11.36%	324,952	14.64%
Corrections	18,337,006	18,256,530	2,838,218	15.55%	2,584,139	14.71%
Community Services	13,235,548	13,198,786	1,791,759	13.58%	1,766,945	14.48%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	250,943	22.91%	246,350	24.74%
Board of Health	1,574,641	1,574,641	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Forestry	8,698	8,698	7,358	84.59%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	-	0.00%	-	0.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	790,714	790,714	77,381	9.79%	57,006	7.50%
Library Subsidy	18,610,929	18,610,929	4,652,732	25.00%	4,425,200	25.00%
Mental Health	793,341	793,341	-	0.00%	-	0.00%
Total Community Services Subsidies	24,194,444	24,194,444	4,988,414	20.62%	4,737,254	20.51%
Community Services - Elections	4,687,116	4,687,116	755,286	16.11%	549,857	6.97%
Juvenile Court	8,416,428	8,932,928	1,426,835	15.97%	1,293,619	15.09%
Sheriff	101,188,350	101,810,850	13,744,305	13.50%	13,847,932	15.21%

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 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Clerk of Court	11,855,443	11,855,443	1,659,003	13.99%	1,545,558	14.54%
Judiciary	25,078,373	27,428,373	4,410,507	16.08%	3,912,105	16.21%
Probate Court	2,941,278	3,025,778	432,990	14.31%	434,959	14.95%
District Attorney	16,386,417	16,386,417	2,499,350	15.25%	2,267,270	14.84%
Solicitor General	5,716,167	5,716,667	843,566	14.76%	710,392	13.03%
Support Services	113,022	161,812	23,050	14.24%	-	-
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	24,134	4.83%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Airport	625,000	625,000	104,167	16.67%	-	0.00%
Contribution to Capital	13,332,239	13,332,239	2,222,040	16.67%	2,497,432	16.67%
Contribution to Local Transit	13,087,000	13,087,000	2,181,167	16.67%	1,577,923	16.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	-	0.00%	-	0.00%
Medical Examiner	1,321,634	1,321,634	326,250	24.69%	324,356	24.55%
Motor Vehicle Contribution	5,006,064	5,006,064	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	200,000	200,000	20,252	10.13%	7,200	3.51%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	494,500	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	198,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	2,746,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,750,000	1,109,500	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	14,968	0.58%	11,020	0.43%
Other Governmental Agencies	510,000	510,000	8,156	1.60%	10,103	2.01%
Other Miscellaneous	447,500	447,500	6,766	1.51%	6,782	3.38%
Total Non-Departmental	50,219,318	46,627,318	5,883,766	12.62%	5,458,950	10.95%
TOTAL APPROPRIATIONS	\$ 336,028,460	\$ 335,859,321	\$ 49,333,371	14.69%	\$ 46,252,118	14.45%

Projected Fund Balance December 31 \$ 116,598,178 \$ 116,771,317

Estimated Fund Balance as of Report Date \$ 118,033,748

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

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				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 320,500	\$ 52,023	16.23%	\$ 54,858	11.48%
Investment Income	-	-	33,948	-	22,671	30.23%
Revenues without Use of Fund Balance	320,500	320,500	85,971	26.82%	77,529	14.03%
Use of Fund Balance	3,934,750	3,934,750	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,255,250</u>	<u>\$ 4,255,250</u>	<u>\$ 85,971</u>	2.02%	<u>\$ 77,529</u>	1.82%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 4,255,250	\$ 4,254,300	99.98%	\$ 4,142,950	97.46%
TOTAL APPROPRIATIONS	<u>\$ 4,255,250</u>	<u>\$ 4,255,250</u>	<u>\$ 4,254,300</u>	99.98%	<u>\$ 4,142,950</u>	97.46%
Projected Fund Balance December 31	\$ 8,592,661	\$ 8,592,661				
Estimated Fund Balance as of Report Date			\$ 8,359,082			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 10,802,359	\$ 10,802,359	\$ 10,802,359			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,347,080	\$ 36,068	0.49%	\$ 55,068	0.80%
Licenses and Permits	3,951,600	3,951,600	607,944	15.38%	710,195	17.52%
Intergovernmental	51,710	51,710	4,370	8.45%	3,984	8.93%
Charges for Services	415,755	415,755	152,649	36.72%	120,493	23.18%
Investment Income	163,000	163,000	39,858	24.45%	32,392	49.83%
Miscellaneous	-	-	-	-	710	-
Other Financing Sources	349,260	349,260	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,278,405	12,278,405	840,889	6.85%	922,842	7.54%
Use of Fund Balance	1,602,967	1,549,154	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 13,881,372	\$ 13,827,559	\$ 840,889	6.08%	\$ 922,842	7.20%
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 8,838,169	\$ 1,112,331	12.59%	\$ 996,131	12.51%
Police Services	3,351,716	3,336,322	513,241	15.38%	505,246	15.73%
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	251,761	15.77%	250,000	15.77%
Total Non-Departmental	1,653,068	1,653,068	251,761	15.23%	250,000	15.22%
TOTAL APPROPRIATIONS	\$ 13,881,372	\$ 13,827,559	\$ 1,877,333	13.58%	\$ 1,751,377	13.66%
Projected Fund Balance December 31	\$ 9,199,392	\$ 9,253,205				
Estimated Fund Balance as of Report Date			\$ 9,765,915			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 57,794,576	\$ 57,794,576	\$ 57,794,576			
Revenues:						
Taxes	\$ 100,603,441	\$ 100,603,441	\$ 441,256	0.44%	\$ 750,722	0.80%
Licenses and Permits	855,000	855,000	167,055	19.54%	130,303	14.46%
Intergovernmental	678,572	678,572	53,057	7.82%	56,355	9.06%
Charges for Services	15,554,860	15,554,860	1,194,128	7.68%	1,005,173	6.49%
Investment Income	519,000	519,000	240,965	46.43%	126,855	70.48%
Contributions and Donations	-	-	1,150	-	25	-
Miscellaneous	2,000	2,000	10,278	513.90%	482	32.13%
Other Financing Sources	3,104,536	3,104,536	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	121,317,409	121,317,409	2,107,889	1.74%	2,069,915	1.77%
Use of Fund Balance	4,749,765	4,342,297	-	0.00%	-	-
TOTAL REVENUES	\$ 126,067,174	\$ 125,659,706	\$ 2,107,889	1.68%	\$ 2,069,915	1.77%
Appropriations:						
Planning and Development	\$ 792,002	\$ 792,002	\$ 118,296	14.94%	\$ 105,428	13.55%
Fire and Emergency Services	117,960,492	117,553,024	16,992,532	14.46%	16,975,281	15.30%
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	1,005,780	14.46%	250,000	10.33%
Total Non-Departmental	7,314,680	7,314,680	1,005,780	13.75%	250,000	8.99%
TOTAL APPROPRIATIONS	\$ 126,067,174	\$ 125,659,706	\$ 18,116,608	14.42%	\$ 17,330,709	14.84%
Projected Fund Balance December 31	\$ 53,044,811	\$ 53,452,279				
Estimated Fund Balance as of Report Date			\$ 41,785,857			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Loganville EMS District Fund (103)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 716,882	\$ 716,882	\$ 716,882			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 2,055	18.68%	\$ 1,066	23.69%
Revenues without Use of Fund Balance	11,000	11,000	2,055	18.68%	1,066	23.69%
Use of Fund Balance	32,875	32,875	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 43,875	\$ 43,875	\$ 2,055	4.68%	\$ 1,066	2.35%
Appropriations:						
Loganville EMS	\$ 43,875	\$ 43,875	\$ 296	0.67%	\$ 544	1.20%
TOTAL APPROPRIATIONS	\$ 43,875	\$ 43,875	\$ 296	0.67%	\$ 544	1.20%
Projected Fund Balance December 31	\$ 684,007	\$ 684,007				
Estimated Fund Balance as of Report Date			\$ 718,641			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Services District Fund (106)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 69,168,156	\$ 69,168,156	\$ 69,168,156			
Revenues:						
Taxes	\$ 67,052,043	\$ 67,052,043	\$ 13,838,882	20.64%	\$ 13,587,617	21.78%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,125,000	4,125,000	932,800	22.61%	912,615	22.34%
Intergovernmental	286,382	286,382	22,064	7.70%	22,527	8.82%
Charges for Services	1,083,577	1,083,577	199,315	18.39%	232,601	29.62%
Fines and Forfeitures	7,899,723	7,899,723	558,249	7.07%	722,206	8.89%
Investment Income	920,000	920,000	279,438	30.37%	175,149	50.04%
Miscellaneous	318,668	318,668	73,693	23.13%	56,393	14.76%
Other Financing Sources	1,552,268	1,552,268	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	113,528,784	113,528,784	15,904,441	14.01%	15,709,108	14.33%
Use of Fund Balance	15,823,764	15,359,442	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 129,352,548	\$ 128,888,226	\$ 15,904,441	12.34%	\$ 15,709,108	13.44%
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,439,938	\$ 234,422	16.28%	\$ 168,126	15.85%
Police Services	119,904,576	119,565,254	17,281,312	14.45%	15,294,597	14.40%
Recorder's Court	2,057,036	2,110,036	549,553	26.04%	305,055	15.95%
Solicitor General	696,760	696,760	105,419	15.13%	95,143	12.88%
Clerk of Recorder's Court	1,702,352	1,702,352	231,621	13.61%	220,157	12.56%
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%	-	0.00%
Non-Departmental Police	2,983,250	2,805,250	-	0.00%	285,404	6.24%
Total Non-Departmental	3,551,886	3,373,886	-	0.00%	285,404	5.55%
TOTAL APPROPRIATIONS	\$ 129,352,548	\$ 128,888,226	\$ 18,402,327	14.28%	\$ 16,368,482	14.01%
Projected Fund Balance December 31	\$ 53,344,392	\$ 53,808,714				
Estimated Fund Balance as of Report Date			\$ 66,670,270			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Recreation Fund (105)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 21,248,217	\$ 21,248,217	\$ 21,248,217			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,052,806	\$ 286,047	0.92%	\$ 369,266	1.23%
Intergovernmental	202,469	202,469	15,833	7.82%	16,013	8.62%
Charges for Services	4,894,639	4,894,639	556,624	11.37%	497,613	10.28%
Investment Income	219,000	219,000	71,098	32.46%	50,912	67.88%
Contributions and Donations	15,300	15,300	1	0.01%	15	0.04%
Miscellaneous	2,543,893	2,546,393	408,199	16.03%	363,131	13.85%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	38,955,037	38,957,537	1,337,802	3.43%	1,296,950	3.44%
Use of Fund Balance	5,765,469	5,679,581	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 44,720,506	\$ 44,637,118	\$ 1,337,802	3.00%	\$ 1,296,950	3.25%
Appropriations:						
Community Services	\$ 42,497,783	\$ 42,414,395	\$ 5,247,394	12.37%	\$ 4,870,208	12.80%
Support Services	185,490	185,490	13,335	7.19%	14,146	7.38%
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	326,206	16.54%	256,295	16.51%
Total Non-Departmental	2,037,233	2,037,233	326,206	16.01%	256,295	15.84%
TOTAL APPROPRIATIONS	\$ 44,720,506	\$ 44,637,118	\$ 5,586,935	12.52%	\$ 5,140,649	12.90%
Projected Fund Balance December 31	\$ 15,482,748	\$ 15,568,636				
Estimated Fund Balance as of Report Date			\$ 16,999,084			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Gwinnett Place TAD Fund (165)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,701	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,701</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				
Estimated Fund Balance as of Report Date			\$ 895,644			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Indian Trail TAD Fund (162)

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

	FY 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ -	\$ 12,114	-	\$ 9,301	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,114</u>	-	<u>\$ 9,301</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				
Estimated Fund Balance as of Report Date			\$ 1,448,960			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,167	-	\$ 6,031	-
Investment Income	-	-	15,723	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 19,890	-	\$ 6,031	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,424,843	\$ 4,424,843				
Estimated Fund Balance as of Report Date			\$ 4,444,733			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Lake Lucerne TAD Fund (164)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,386	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,386</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 119,435	\$ 119,435				
Estimated Fund Balance as of Report Date			\$ 124,821			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Park Place TAD Fund (163)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,781	-	\$ 565	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,781</u>	-	<u>\$ 565</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 477,380	\$ 477,380				
Estimated Fund Balance as of Report Date			\$ 482,161			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Speed Hump Fund (003)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019		Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ 268	0.22%	\$ 347	0.28%
Investment Income	19,000	19,000	5,218	27.46%	1,606	22.94%
Revenues without Use of Fund Balance	141,000	141,000	5,486	3.89%	1,953	1.52%
Use of Fund Balance	19,222	19,222	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,222	\$ 160,222	\$ 5,486	3.42%	\$ 1,953	1.21%
Appropriations:						
Transportation	\$ 160,222	\$ 160,222	\$ 18,519	11.56%	\$ 2,843	1.76%
TOTAL APPROPRIATIONS	\$ 160,222	\$ 160,222	\$ 18,519	11.56%	\$ 2,843	1.76%
Projected Fund Balance December 31	\$ 1,218,505	\$ 1,218,505				
Estimated Fund Balance as of Report Date			\$ 1,224,694			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Street Lighting Fund (002)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 2,716,913	\$ 2,716,913	\$ 2,716,913			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,694,702	\$ 2,969	0.04%	\$ 24,405	0.33%
Investment Income	9,000	9,000	10,451	116.12%	6,267	167.57%
Miscellaneous	-	-	2,232	-	-	-
TOTAL REVENUES	\$ 7,703,702	\$ 7,703,702	\$ 15,652	0.20%	\$ 30,672	0.41%
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,553,875	\$ 567,081	7.51%	\$ 638,948	8.47%
Appropriations without Contribution to Fund Balance	7,553,875	7,553,875	567,081	7.51%	638,948	8.47%
Contribution to Fund Balance	149,827	149,827	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,703,702	\$ 7,703,702	\$ 567,081	7.36%	\$ 638,948	8.47%
Projected Fund Balance December 31	\$ 2,866,740	\$ 2,866,740				
Estimated Fund Balance as of Report Date			\$ 2,165,484			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Authority Imaging Fund (020)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019		Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 98,573	16.24%	\$ 92,709	15.29%
Investment Income	2,015	2,015	355	17.62%	449	18.65%
Revenues without Use of Fund Balance	609,103	609,103	98,928	16.24%	93,158	15.30%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 882,651	\$ 882,651	\$ 98,928	11.21%	\$ 93,158	7.82%
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 147,109	16.67%	\$ 198,570	16.67%
TOTAL APPROPRIATIONS	\$ 882,651	\$ 882,651	\$ 147,109	16.67%	\$ 198,570	16.67%
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Estimated Fund Balance as of Report Date			\$ 2,143,767			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019		Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 17,945	15.95%	\$ 14,596	14.99%
Miscellaneous	15,000	15,000	2,537	16.91%	2,784	29.00%
TOTAL REVENUES	\$ 127,520	\$ 127,520	\$ 20,482	16.06%	\$ 17,380	16.24%
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 1,398	6.56%	\$ 1,165	5.73%
Appropriations without Contribution to Fund Balance	21,315	21,315	1,398	6.56%	1,165	5.73%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 127,520	\$ 127,520	\$ 1,398	1.10%	\$ 1,165	1.09%
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Estimated Fund Balance as of Report Date			\$ 435,356			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 851,592	\$ 851,592	\$ 851,592			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ 38,696	5.12%	\$ 51,829	6.91%
Investment Income	2,500	2,500	222	8.88%	2,269	90.76%
Revenues without Use of Fund Balance	758,590	758,590	38,918	5.13%	54,098	7.19%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 944,277	\$ 944,277	\$ 38,918	4.12%	\$ 54,098	6.12%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 51,109	14.94%	\$ 47,825	14.75%
Solicitor General	602,079	602,079	74,468	12.37%	103,984	18.58%
TOTAL APPROPRIATIONS	\$ 944,277	\$ 944,277	\$ 125,577	13.30%	\$ 151,809	17.17%
Projected Fund Balance December 31	\$ 665,905	\$ 665,905				
Estimated Fund Balance as of Report Date			\$ 764,933			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 70,108	100.00%
Revenues without Use of Fund Balance	-	-	-	-	70,108	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 137,000</u>	<u>\$ 137,000</u>	<u>\$ -</u>	0.00%	<u>\$ 70,108</u>	33.37%
Appropriations:						
District Attorney	\$ 137,000	\$ 137,000	\$ 1,328	0.97%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 137,000</u>	<u>\$ 137,000</u>	<u>\$ 1,328</u>	0.97%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Estimated Fund Balance as of Report Date			\$ 414,098			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
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>\$ -</u>	0.00%
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				
Estimated Fund Balance as of Report Date			\$ 46,451			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

E-911 Fund (095)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 25,748,251	\$ 25,748,251	\$ 25,748,251			
Revenues:						
Charges for Services	\$ 16,339,604	\$ 16,339,604	\$ 2,927,521	17.92%	\$ 2,726,688	16.05%
Investment Income	415,000	415,000	93,605	22.56%	68,203	30.06%
Revenues without Use of Fund Balance	16,754,604	16,754,604	3,021,126	18.03%	2,794,891	16.23%
Use of Fund Balance	8,608,279	8,552,731	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 25,362,883	\$ 25,307,335	\$ 3,021,126	11.94%	\$ 2,794,891	12.31%
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,833,857	\$ 2,507,576	12.04%	\$ 2,180,570	11.90%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	-	0.00%	-	0.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,473,478	4,473,478	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 25,362,883	\$ 25,307,335	\$ 2,507,576	9.91%	\$ 2,180,570	9.60%
Projected Fund Balance December 31	\$ 17,139,972	\$ 17,195,520				
Estimated Fund Balance as of Report Date			\$ 26,261,801			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019		Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 10,195	14.62%	\$ 12,456	23.28%
TOTAL REVENUES	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 10,195</u>	14.62%	<u>\$ 12,456</u>	20.24%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 6,097	14.16%	\$ 3,545	5.76%
Appropriations without Contribution to Fund Balance	43,068	43,068	6,097	14.16%	3,545	5.76%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 6,097</u>	8.74%	<u>\$ 3,545</u>	5.76%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Estimated Fund Balance as of Report Date			\$ 167,240			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ 1,911	\$ 1,911	100.00%	\$ 119,706	119.85%
Revenues without Use of Fund Balance	-	1,911	1,911	100.00%	119,706	119.85%
Use of Fund Balance	110,000	108,089	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 110,000	\$ 110,000	\$ 1,911	1.74%	\$ 119,706	23.90%
Appropriations:						
Police Services	\$ 110,000	\$ 110,000	\$ 19,218	17.47%	\$ 56,661	11.31%
TOTAL APPROPRIATIONS	\$ 110,000	\$ 110,000	\$ 19,218	17.47%	\$ 56,661	11.31%
Projected Fund Balance December 31	\$ 538,187	\$ 540,098				
Estimated Fund Balance as of Report Date			\$ 630,880			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 570	\$ 570	100.00%	\$ 6,342	138.02%
Revenues without Use of Fund Balance	-	570	570	100.00%	6,342	138.02%
Use of Fund Balance	1,068,395	1,067,825	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,068,395</u>	<u>\$ 1,068,395</u>	<u>\$ 570</u>	0.05%	<u>\$ 6,342</u>	1.09%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,068,395	\$ 112,249	10.51%	\$ 9,111	1.56%
TOTAL APPROPRIATIONS	<u>\$ 1,068,395</u>	<u>\$ 1,068,395</u>	<u>\$ 112,249</u>	10.51%	<u>\$ 9,111</u>	1.56%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,609,225				
Estimated Fund Balance as of Report Date			\$ 2,565,371			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019		Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 71,517	8.23%	\$ 59,789	7.89%
Investment Income	-	-	13,183	-	4,381	-
TOTAL REVENUES	\$ 868,607	\$ 868,607	\$ 84,700	9.75%	\$ 64,170	8.47%
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 37,130	4.53%	\$ 39,958	6.66%
Appropriations without Contribution to Fund Balance	819,720	819,720	37,130	4.53%	39,958	6.66%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 868,607	\$ 868,607	\$ 37,130	4.27%	\$ 39,958	5.27%
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Estimated Fund Balance as of Report Date			\$ 3,604,224			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 55,729	\$ 55,729	100.00%	\$ 37,454	100.00%
Other Financing Sources	-	-	3,660	-	-	-
Revenues without Use of Fund Balance	-	55,729	59,389	106.57%	37,454	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 155,729	\$ 59,389	38.14%	\$ 37,454	27.25%
Appropriations:						
Sheriff	\$ 100,000	\$ 155,729	\$ 15,462	9.93%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 155,729	\$ 15,462	9.93%	\$ -	0.00%
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Estimated Fund Balance as of Report Date			\$ 471,673			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 7,098	-	\$ -	-
Revenues without Use of Fund Balance	-	-	7,098	-	-	-
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 150,000	\$ 7,098	4.73%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Estimated Fund Balance as of Report Date			\$ 476,486			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 738	100.00%
Investment Income	-	-	34	-	26	-
Revenues without Use of Fund Balance	-	-	34	-	764	103.52%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 34	0.03%	\$ 764	1.01%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 6,060	8.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 6,060	8.00%
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Estimated Fund Balance as of Report Date			\$ 405,252			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 74,828	8.55%	\$ 85,668	9.79%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	-	0.00%	-	0.00%
Investment Income	-	-	2,119	-	-	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 476,947</u>	20.27%	<u>\$ 485,669</u>	20.81%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,075,829	\$ 1,590,387	76.61%	\$ 1,216,998	71.42%
Appropriations without Contribution to Fund Balance	2,075,829	2,075,829	1,590,387	76.61%	1,216,998	71.42%
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>\$ 1,590,387</u>	67.58%	<u>\$ 1,216,998</u>	52.14%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,441,660				
Estimated Fund Balance as of Report Date			\$ 1,050,584			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Tree Bank Fund (040)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 328,505	\$ 328,505	\$ 328,505			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 318,505	\$ 318,505				
Estimated Fund Balance as of Report Date			\$ 328,505			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Tourism Fund (050)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 8,233,652	\$ 8,233,652	\$ 8,233,652			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ 996,231	8.26%	\$ 677,839	6.88%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	26,123	-	14,599	58.40%
Revenues without Use of Fund Balance	12,057,570	12,057,570	1,022,354	8.48%	692,438	7.01%
Use of Fund Balance	1,368,342	1,368,342	-	0.00%	-	-
TOTAL REVENUES	\$ 13,425,912	\$ 13,425,912	\$ 1,022,354	7.61%	\$ 692,438	7.01%
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ -	0.00%	\$ -	0.00%
Tourism	4,458,697	4,458,697	966,161	21.67%	790,817	20.34%
TOTAL APPROPRIATIONS	\$ 13,425,912	\$ 13,425,912	\$ 966,161	7.20%	\$ 790,817	8.01%
Projected Fund Balance December 31	\$ 6,865,310	\$ 6,865,310				
Estimated Fund Balance as of Report Date			\$ 8,289,845			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

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 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 849,808	\$ 849,808	\$ 849,808			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 41,079	25.67%	\$ 24,698	15.44%
Miscellaneous	1,140,000	1,140,000	134,637	11.81%	137,349	17.61%
Other Financing Sources	625,000	625,000	104,167	16.67%	-	0.00%
Revenues without Use of Net Position	1,925,000	1,925,000	279,883	14.54%	162,047	16.79%
Use of Net Position	476,059	476,059	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,401,059	\$ 2,401,059	\$ 279,883	11.66%	\$ 162,047	12.49%
Appropriations:						
Transportation*	\$ 2,400,059	\$ 2,400,059	\$ 338,986	14.12%	\$ 156,981	12.11%
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	\$ 2,401,059	\$ 338,986	14.12%	\$ 156,981	12.10%
Projected Net Position December 31	\$ 373,749	\$ 373,749				
Estimated Net Position as of Report Date			\$ 790,705			

* 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 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Fund Balance as of January 1	\$ 60,244	\$ 60,244	\$ 60,244			
Revenues:						
Miscellaneous	\$ 5,257,000	\$ 5,257,000	\$ -	0.00%	\$ -	-
TOTAL REVENUES	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,257,000	10,022	0.19%	-	-
Total Non-Departmental	<u>5,257,000</u>	<u>5,257,000</u>	<u>10,022</u>	0.19%	<u>-</u>	-
TOTAL APPROPRIATIONS	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ 10,022</u>	0.19%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 60,244	\$ 60,244				
Estimated Fund Balance as of Report Date			\$ 50,222			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Local Transit Operating Fund (515)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019		Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 536,105	16.34%	\$ 441,492	14.08%
Investment Income	159,000	159,000	27,801	17.48%	15,015	17.88%
Miscellaneous	-	-	-	-	5,660	25.73%
Other Financing Sources	13,087,000	13,087,000	2,181,167	16.67%	1,577,923	16.67%
Revenues without Use of Net Position	16,527,000	16,527,000	2,745,073	16.61%	2,040,090	16.05%
Use of Net Position	859,029	859,029	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,386,029	\$ 17,386,029	\$ 2,745,073	15.79%	\$ 2,040,090	14.18%
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,386,029	\$ 885,788	5.09%	\$ 534,521	3.72%
TOTAL APPROPRIATIONS	\$ 17,386,029	\$ 17,386,029	\$ 885,788	5.09%	\$ 534,521	3.72%
Projected Net Position December 31	\$ 5,397,075	\$ 5,397,075				
Estimated Net Position as of Report Date			\$ 8,115,389			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 23,602,280	\$ 23,602,280	\$ 23,602,280			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 27,797	3.59%	\$ 1,547	0.20%
Charges for Services	40,642,006	40,642,006	6,597,534	16.23%	7,589,564	16.59%
Investment Income	825,000	825,000	212,967	25.81%	153,843	51.28%
Miscellaneous	150	150	-	0.00%	318	212.00%
TOTAL REVENUES	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 6,838,298</u>	16.19%	<u>\$ 7,745,272</u>	16.54%
Appropriations:						
Support Services	\$ 39,267,952	\$ 39,267,952	\$ 3,258,693	8.30%	\$ 3,577,561	7.93%
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>3,258,693</u>	8.30%	<u>3,577,561</u>	7.93%
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>\$ 3,258,693</u>	7.71%	<u>\$ 3,577,561</u>	7.64%
Projected Net Position December 31	\$ 26,566,484	\$ 26,566,484				
Estimated Net Position as of Report Date			\$ 27,181,885			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Stormwater Operating Fund (590)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 21,989,903	\$ 21,989,903	\$ 21,989,903			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ 61,204	0.21%	\$ 85,118	0.27%
Investment Income	415,000	415,000	84,214	20.29%	87,014	24.51%
Miscellaneous	20,000	20,000	-	0.00%	-	0.00%
Revenues without Use of Net Position	30,095,000	30,095,000	145,418	0.48%	172,132	0.54%
Use of Net Position	12,525,129	12,466,124	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 42,620,129	\$ 42,561,124	\$ 145,418	0.34%	\$ 172,132	0.43%
Appropriations:						
Planning and Development	\$ 968,714	\$ 950,426	\$ 132,544	13.95%	\$ 91,964	11.71%
Water Resources*	41,561,415	41,520,698	6,655,306	16.03%	5,805,964	14.96%
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	\$ 42,561,124	\$ 6,787,850	15.95%	\$ 5,897,928	14.86%
Projected Net Position December 31	\$ 9,464,774	\$ 9,523,779				
Estimated Net Position as of Report Date			\$ 15,347,471			

* 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 02/28/2019	Actuals YTD as of 02/28/2019		Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 152,419,729	\$ 152,419,729	\$ 152,419,729			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 41,561,204	12.72%	\$ 41,227,982	13.07%
Investment Income	3,000,000	3,000,000	530,396	17.68%	399,725	79.95%
Contributions and Donations	24,000,000	24,000,000	2,966,092	12.36%	3,568,973	23.89%
Miscellaneous	-	-	62,061	-	170,045	-
Revenues without Use of Net Position	353,757,000	353,757,000	45,119,753	12.75%	45,366,725	13.71%
Use of Net Position	46,380,158	46,014,354	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,137,158	\$ 399,771,354	\$ 45,119,753	11.29%	\$ 45,366,725	12.14%
Appropriations:						
Planning and Development	\$ 960,459	\$ 938,257	\$ 159,318	16.98%	\$ 146,042	14.76%
Water Resources*	399,011,699	398,668,097	59,304,747	14.88%	55,649,004	14.93%
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	\$ 399,771,354	\$ 59,464,065	14.87%	\$ 55,795,046	14.93%
Projected Net Position December 31	\$ 106,039,571	\$ 106,405,375				
Estimated Net Position as of Report Date			\$ 138,075,417			

* 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 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 10,073,443	\$ 10,073,443	\$ 10,073,443			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 76,209,908	\$ 11,421,798	14.99%	\$ 10,094,517	15.60%
Investment Income	168,000	168,000	37,389	22.26%	30,114	50.19%
Miscellaneous	243,565	243,565	57,633	23.66%	43,073	16.64%
Revenues without Use of Net Position	76,621,473	76,621,473	11,516,820	15.03%	10,167,704	15.64%
Use of Net Position	1,311,267	703,074	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,932,740	\$ 77,324,547	\$ 11,516,820	14.89%	\$ 10,167,704	15.12%
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,986,672	\$ 668,649	13.41%	\$ 622,291	15.00%
Financial Services	10,876,154	10,777,369	1,486,434	13.79%	1,304,928	13.06%
Human Resources	4,481,617	4,403,502	568,591	12.91%	565,601	13.82%
Information Technology Services	39,640,173	39,463,400	4,208,149	10.66%	4,022,424	12.13%
Law	2,519,422	2,390,811	497,762	20.82%	373,682	15.10%
Support Services	14,314,697	14,230,593	1,766,746	12.42%	1,543,599	12.22%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	1,068,200	59,624	5.58%	139,154	19.37%
Total Non-Departmental	1,072,200	1,072,200	59,624	5.56%	139,154	19.26%
TOTAL APPROPRIATIONS	\$ 77,932,740	\$ 77,324,547	\$ 9,255,955	11.97%	\$ 8,571,679	12.75%
Projected Net Position December 31	\$ 8,762,176	\$ 9,370,369				
Estimated Net Position as of Report Date			\$ 12,334,308			

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			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 291,667	16.67%	\$ 133,334	16.67%
Investment Income	47,000	47,000	11,602	24.69%	6,121	38.26%
TOTAL REVENUES	\$ 1,797,000	\$ 1,797,000	\$ 303,269	16.88%	\$ 139,455	13.48%
Appropriations:						
Financial Services	\$ 1,782,672	\$ 1,782,672	\$ 128,466	7.21%	\$ 123,883	11.97%
Appropriations without Working Capital Reserve	1,782,672	1,782,672	128,466	7.21%	123,883	11.97%
Working Capital Reserve	14,328	14,328	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,797,000	\$ 1,797,000	\$ 128,466	7.15%	\$ 123,883	11.97%
Projected Net Position December 31	\$ 2,085,738	\$ 2,085,738				
Estimated Net Position as of Report Date			\$ 2,246,213			

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 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 892,793	\$ 892,793	\$ 892,793			
Revenues:						
Charges for Services	\$ 8,348,219	\$ 8,348,219	\$ 1,283,557	15.38%	\$ 970,372	14.65%
Miscellaneous	367,865	367,865	550	0.15%	487	0.18%
Other Financing Sources	-	-	9,178	-	-	-
TOTAL REVENUES	\$ 8,716,084	\$ 8,716,084	\$ 1,293,285	14.84%	\$ 970,859	12.74%
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,693,695	\$ 1,044,158	13.57%	\$ 1,056,617	14.25%
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	33,333	16.67%	31,767	16.67%
Total Non-Departmental	214,000	214,000	33,333	15.58%	31,767	15.53%
Appropriations without Working Capital Reserve	7,918,250	7,907,695	1,077,491	13.63%	1,088,384	14.29%
Working Capital Reserve	797,834	808,389	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 8,716,084	\$ 8,716,084	\$ 1,077,491	12.36%	\$ 1,088,384	14.29%
Projected Net Position December 31	\$ 1,690,627	\$ 1,701,182				
Estimated Net Position as of Report Date			\$ 1,108,587			

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 02/28/2019	Actuals YTD as of 02/28/2019		Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 26,463,562	\$ 26,463,562	\$ 26,463,562			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 9,927,459	16.51%	\$ 9,176,247	16.06%
Investment Income	550,000	550,000	112,244	20.41%	73,015	29.21%
Miscellaneous	-	-	70,047	-	90,577	-
Revenues without Use of Net Position	60,685,459	60,685,459	10,109,750	16.66%	9,339,839	16.27%
Use of Net Position	3,756,347	3,742,755	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 64,441,806	\$ 64,428,214	\$ 10,109,750	15.69%	\$ 9,339,839	15.31%
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,418,214	\$ 10,010,727	15.54%	\$ 8,773,115	14.39%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 64,441,806	\$ 64,428,214	\$ 10,010,727	15.54%	\$ 8,773,115	14.39%
Projected Net Position December 31	\$ 22,707,215	\$ 22,720,807				
Estimated Net Position as of Report Date			\$ 26,562,585			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Risk Management Fund (602)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 02/28/2019	Actuals YTD as of 02/28/2019	% Actual to Current Budget	Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 7,350,265	\$ 7,350,265	\$ 7,350,265			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 1,041,667	16.67%	\$ 833,333	16.67%
Investment Income	165,000	165,000	31,414	19.04%	26,866	27.55%
Miscellaneous	-	-	2,848	-	328	-
Revenues without Use of Net Position	6,415,000	6,415,000	1,075,929	16.77%	860,527	16.88%
Use of Net Position	2,202,887	2,202,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,617,887	\$ 8,617,887	\$ 1,075,929	12.48%	\$ 860,527	11.47%
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,607,887	\$ 3,416,876	39.69%	\$ 3,144,129	41.98%
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	\$ 3,416,876	39.65%	\$ 3,144,129	41.92%
Projected Net Position December 31	\$ 5,147,378	\$ 5,147,378				
Estimated Net Position as of Report Date			\$ 5,009,318			

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 02/28/2019	Actuals YTD as of 02/28/2019		Actuals YTD as of 02/28/2018	% Actual to 02/28/2018 Budget
Estimated Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 520,833	16.67%	\$ 416,667	16.67%
Investment Income	230,000	230,000	43,054	18.72%	25,470	19.82%
Miscellaneous	-	-	3,043	-	23,996	-
Revenues without Use of Net Position	3,355,000	3,355,000	566,930	16.90%	466,133	17.73%
Use of Net Position	2,406,539	2,406,539	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,761,539	\$ 5,761,539	\$ 566,930	9.84%	\$ 466,133	11.92%
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,751,539	\$ 981,644	17.07%	\$ 607,279	15.57%
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	\$ 981,644	17.04%	\$ 607,279	15.53%
Projected Net Position December 31	\$ 4,632,163	\$ 4,632,163				
Estimated Net Position as of Report Date			\$ 6,623,988			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 2/28/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 94,714	\$ 98,714	\$ 4,000	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	\$ 4,000
Use of Fund Balance	42,187,652	42,014,513	(173,139)	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
				To adjust budget for 90 day job vacancies.	(93,220)	(221,929)
				Total: Use of Fund Balance	(93,220)	(173,139)
<i>Total: General Fund</i>			(169,139)		(89,220)	(169,139)
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,602,967	1,549,154	(53,813)	To adjust budget for 90 day job vacancies.	(5,131)	(53,813)
<i>Total: Development and Enforcement Services District Fund</i>			(53,813)		(5,131)	(53,813)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	4,749,765	4,342,297	(407,468)	To adjust budget for 90 day job vacancies.	(215,794)	(407,468)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(407,468)		(215,794)	(407,468)
Police Services District Fund (106)						
Use of Fund Balance	15,823,764	15,359,442	(464,322)	To adjust budget for 90 day job vacancies.	(146,396)	(464,322)
<i>Total: Police Services District Fund</i>			(464,322)		(146,396)	(464,322)
Recreation Fund (105)						
Miscellaneous	2,543,893	2,546,393	2,500	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	2,500
Use of Fund Balance	5,765,469	5,679,581	(85,888)	To adjust budget for 90 day job vacancies.	(34,214)	(83,388)
				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)	(2,500)
				Total: Use of Fund Balance	(36,714)	(85,888)
<i>Total: Recreation Fund</i>			(83,388)		(34,214)	(83,388)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Use of Fund Balance	8,608,279	8,552,731	(55,548)	To adjust budget for 90 day job vacancies.	(15,325)	(55,548)
<i>Total: E-911 Fund</i>			(55,548)		(15,325)	(55,548)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	1,911	1,911	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,911	1,911
Use of Fund Balance	110,000	108,089	(1,911)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,911)	(1,911)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	570	570	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	190	570
Use of Fund Balance	1,068,395	1,067,825	(570)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(190)	(570)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	55,729	55,729	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	30,130	55,729
<i>Total: Sheriff Special Justice Fund</i>			55,729		30,130	55,729
Stormwater Operating Fund (590)						
Use of Net Position	12,525,129	12,466,124	(59,005)	To adjust budget for 90 day job vacancies.	(31,192)	(59,005)
<i>Total: Stormwater Operating Fund</i>			(59,005)		(31,192)	(59,005)
Water and Sewer Operating Fund (501)						
Use of Net Position	46,380,158	46,014,354	(365,804)	To adjust budget for 90 day job vacancies.	(133,762)	(365,804)
<i>Total: Water and Sewer Operating Fund</i>			(365,804)		(133,762)	(365,804)
Administrative Support Fund (665)						
Use of Net Position	1,311,267	703,074	(608,193)	To adjust budget for 90 day job vacancies.	(279,851)	(608,193)
<i>Total: Administrative Support Fund</i>			(608,193)		(279,851)	(608,193)
Group Self-Insurance Fund (605)						
Use of Net Position	3,756,347	3,742,755	(13,592)	To adjust budget for 90 day job vacancies.	(13,592)	(13,592)
<i>Total: Group Self-Insurance Fund</i>			(13,592)		(13,592)	(13,592)
Total Revenue Budget Adjustments			\$ (2,224,543)		\$ (934,347)	\$ (2,224,543)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 2/28/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,324,522	\$ 1,308,905	\$ (15,617)	To adjust budget for 90 day job vacancies.	\$ (15,617)	\$ (15,617)
Transportation	23,620,795	23,553,721	(67,074)	To adjust budget for 90 day job vacancies.	(20,929)	(67,074)
Corrections	18,337,006	18,256,530	(80,476)	To adjust budget for 90 day job vacancies.	(29,128)	(98,476)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	18,000
				Total: Juvenile Court	(29,128)	(80,476)
Community Services	13,235,548	13,198,786	(36,762)	To adjust budget for 90 day job vacancies.	(27,546)	(40,762)
				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	4,000
				Total: Community Services	(23,546)	(36,762)
Juvenile Court	8,416,428	8,932,928	516,500	Transfer from Non-Departmental: Court Reporters Reserve.	89,000	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	352,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				Total: Juvenile Court	89,000	516,500
Sheriff	101,188,350	101,810,850	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	622,500
				Total: Sheriff	-	622,500
Judiciary	25,078,373	27,428,373	2,350,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,072,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	278,000
				Transfer from Non-Departmental: Court Reporters Reserve.	(137,000)	-
				Total: Judiciary	(137,000)	2,350,000

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	2,941,278	3,025,778	84,500	Transfer from Non-Departmental: Court Interpreters Reserve.	2,000	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	2,000	84,500
Solicitor General	5,716,167	5,716,667	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
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:						
Reserves - Court Interpreters	840,000	494,500	(345,500)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(278,000)
				Transfer to Probate Court.	(2,000)	(4,500)
				Total: Reserves - Court Interpreters	(2,000)	(345,500)
Reserves - Court Reporters	300,000	198,000	(102,000)	Transfer to Juvenile Court.	-	(12,500)
				Transfer to Judiciary.	48,000	(89,000)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	48,000	(102,000)
Reserves - Indigent Defense	5,250,000	2,746,000	(2,504,000)	Transfer to Juvenile Court.	-	(352,000)
				Transfer to Judiciary.	-	(2,072,000)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,504,000)
Reserves - Prisoner Medical	1,750,000	1,109,500	(640,500)	Transfer to Corrections.	-	(18,000)
				Transfer to Sheriff.	-	(622,500)
				Total: Reserves - Prisoner Medical	-	(640,500)
Total Non-Departmental			(3,592,000)		46,000	(3,592,000)
<i>Total: General Fund</i>			(169,139)		(89,220)	(169,139)
Development and Enforcement Services District Fund (104)						
Planning and Development	8,876,588	8,838,169	(38,419)	To adjust budget for 90 day job vacancies.	-	(38,419)
Police Services	3,351,716	3,336,322	(15,394)	To adjust budget for 90 day job vacancies.	(5,131)	(15,394)
<i>Total: Development and Enforcement Services District Fund</i>			(53,813)		(5,131)	(53,813)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	117,960,492	117,553,024	(407,468)	To adjust budget for 90 day job vacancies.	(215,794)	(407,468)
<i>Total: Fire and Emergency Services District Fund</i>			(407,468)		(215,794)	(407,468)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	119,904,576	119,565,254	(339,322)	To adjust budget for 90 day job vacancies.	(146,396)	(464,322)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				Total: Police Services	(146,396)	(339,322)
Recorder's Court	2,057,036	2,110,036	53,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	14,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	39,000
				Total: Recorder's Court	-	53,000
Non-Departmental	3,551,886	3,373,886	(178,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(14,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				Total: Non-Departmental	-	(178,000)
<i>Total: Police Services District Fund</i>			(464,322)		(146,396)	(464,322)
Recreation Fund (105)						
Community Services	42,497,783	42,414,395	(83,388)	To adjust budget for 90 day job vacancies.	(34,214)	(83,388)
<i>Total: Recreation Fund</i>			(83,388)		(34,214)	(83,388)
E-911 Fund (095)						
Police Services	20,889,405	20,833,857	(55,548)	To adjust budget for 90 day job vacancies.	(15,325)	(55,548)
<i>Total: E-911 Fund</i>			(55,548)		(15,325)	(55,548)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	155,729	55,729	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	30,130	55,729
<i>Total: Sheriff Special Justice Fund</i>			55,729		30,130	55,729
Stormwater Operating Fund (590)						
Planning and Development	968,714	950,426	(18,288)	To adjust budget for 90 day job vacancies.	(18,288)	(18,288)
Water Resources	41,561,415	41,520,698	(40,717)	To adjust budget for 90 day job vacancies.	(12,904)	(40,717)
<i>Total: Stormwater Operating Fund</i>			(59,005)		(31,192)	(59,005)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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)	(22,202)
Water Resources	399,011,699	398,668,097	(343,602)	To adjust budget for 90 day job vacancies.	(111,560)	(343,602)
<i>Total: Water and Sewer Operating Fund</i>			(365,804)		(133,762)	(365,804)
Administrative Support Fund (665)						
County Administration	5,028,477	4,986,672	(41,805)	To adjust budget for 90 day job vacancies.	(10,126)	(41,805)
Financial Services	10,876,154	10,777,369	(98,785)	To adjust budget for 90 day job vacancies.	(35,276)	(98,785)
Human Resources	4,481,617	4,403,502	(78,115)	To adjust budget for 90 day job vacancies.	(45,999)	(78,115)
Information Technology	39,640,173	39,463,400	(176,773)	To adjust budget for 90 day job vacancies.	(67,310)	(176,773)
Law	2,519,422	2,390,811	(128,611)	To adjust budget for 90 day job vacancies.	(62,641)	(128,611)
Support Services	14,314,697	14,230,593	(84,104)	To adjust budget for 90 day job vacancies.	(58,499)	(84,104)
<i>Total: Administrative Support Fund</i>			(608,193)		(279,851)	(608,193)
Fleet Management Fund (610)						
Support Services	7,704,250	7,693,695	(10,555)	To adjust budget for 90 day job vacancies.	-	(10,555)
Working Capital Reserve	797,834	808,389	10,555	To adjust budget for 90 day job vacancies.	-	10,555
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	64,431,806	64,418,214	(13,592)	To adjust budget for 90 day job vacancies.	(13,592)	(13,592)
<i>Total: Group Self-Insurance Fund</i>			(13,592)		(13,592)	(13,592)
Total Appropriation Budget Adjustments			\$ (2,224,543)		\$ (934,347)	\$ (2,224,543)