



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
FEBRUARY 29, 2020
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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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, 2020

SUBJECT: Monthly Financial Report for the Period Ended February 29, 2020

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 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 2019 tax digest and initial preparations for the fiscal year 2021 budget process.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 3 – 8, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective and a summary of recurring monthly financial trends. This report continues with financial summaries for each of Gwinnett County's operating funds and concludes with a budget adjustments schedule for both revenues and appropriations.

2019 Tax Digest

During the month of February, the Tax Assessor's Office finalized the 2019 tax digest. Due to improving home values and increasing construction activity, the digest has grown nearly 20 percent from 2016 to 2019. The final net countywide digest for 2019 was \$33.0 billion, which is a 7.6 percent increase over 2018. The greatest increase was in real property, which is the largest component of the digest representing nearly 88 percent of the 2019 digest. From 2018 to 2019, the real property portion of the digest increased approximately \$2.3 billion, or 8.6 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. 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 the title *ad valorem* tax, a one-time title fee/tax based on the fair market value of the vehicle 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 title *ad valorem* taxes to make up for this loss of motor vehicle *ad valorem* taxes.

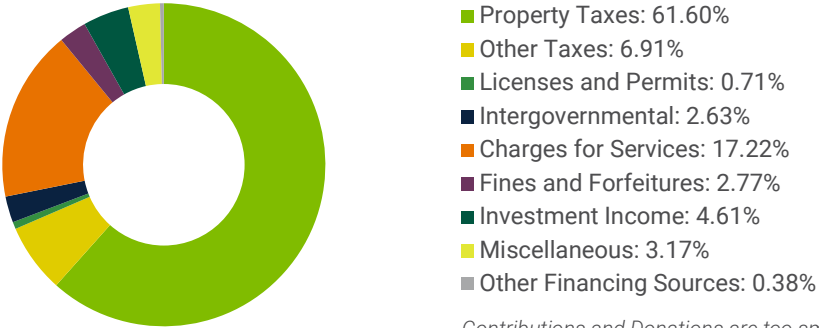
2021 Budget Preparation

As part of the fiscal year 2021 budget process, departments received capital budget training in February and submitted their vehicle replacement requests to Fleet Management for review by March 13. Departments will submit their capital budget requests, including capital technology budgets and Capital Improvement Plan 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
2020 YTD REVENUES BY CATEGORY

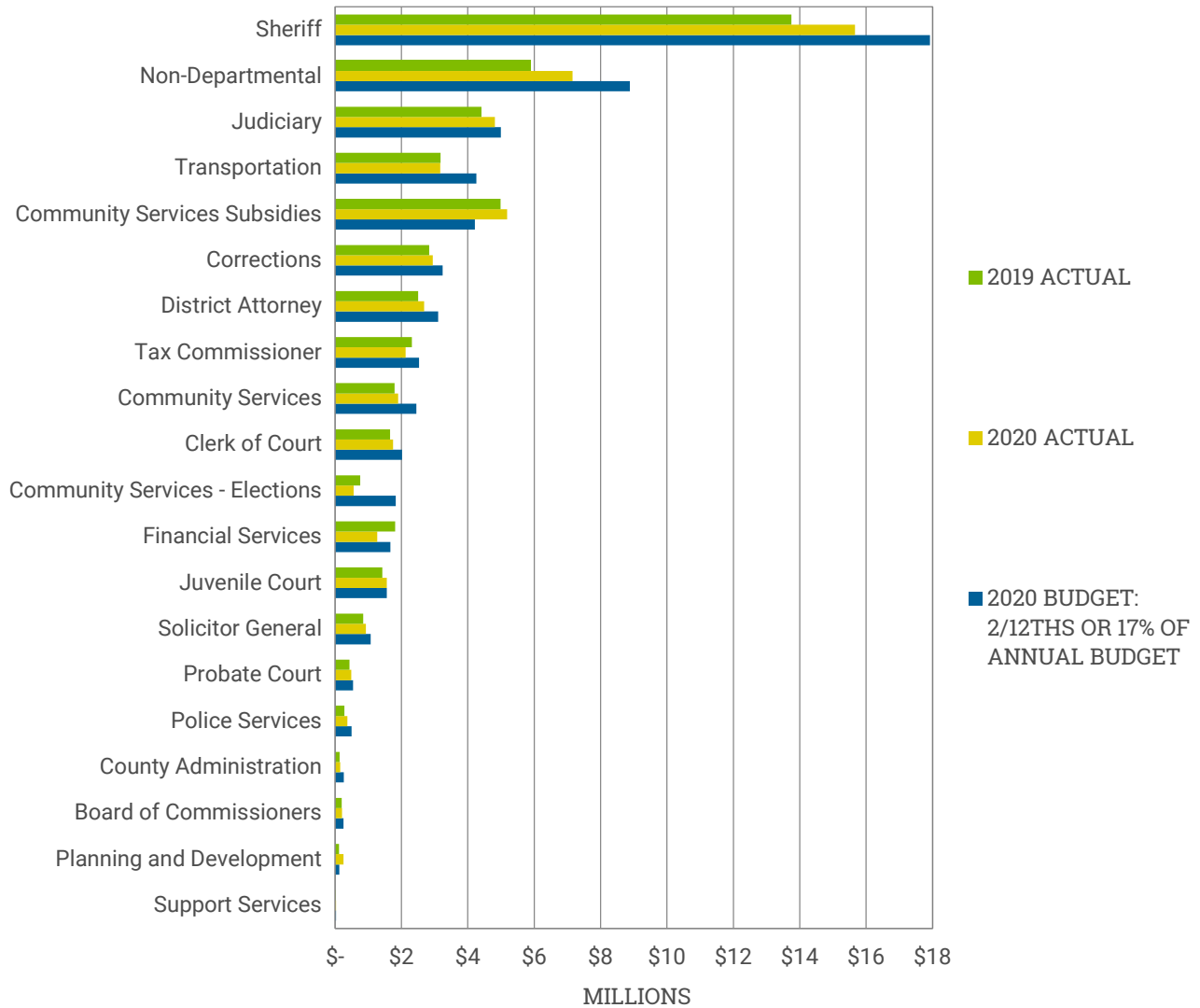


Contributions and Donations are too small to appear in the chart.

Current year motor vehicle taxes and prior year property taxes make up 61.6 percent of year-to-date revenues in the General Fund. Total property tax revenues make up nearly 77 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.

Licenses and permits revenues in the General Fund are down approximately \$30,300 compared to this same time last year. This is primarily due to Senate Bill 66, *Streamlining Wireless Facilities and Antennas Act*, which reduced fees charged for antennas beginning October 1, 2019. Additionally, demand for utility permits has declined compared to last year.

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



Medical Examiner expenditures, which are part of the non-departmental category in the chart above, are currently exceeding budget due to timing. Expenditures through February 2020 reflect the first three monthly payments to the Medical Examiner’s Office for the fiscal year.

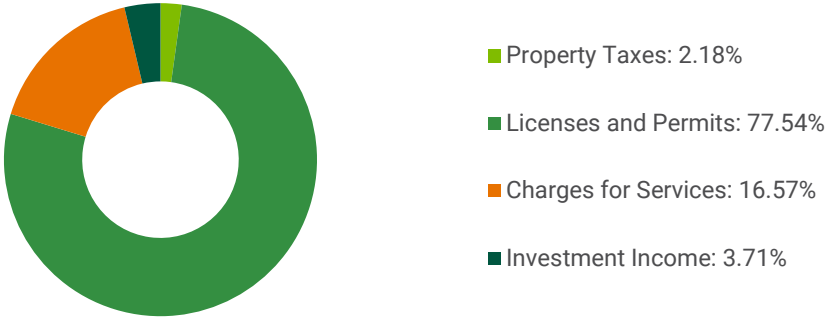
Community Services subsidy expenditures are currently over budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of when subsidy payments and payments to other agencies are made. Community services subsidy payments are generally paid quarterly. As of the date of this report, the Atlanta Regional Commission and the Gwinnett County Public Library have received their first quarterly subsidy for 2020.

When compared to last year, expenditures for Financial Services and Tax Commissioner are down and expenditures for Planning and Development are up in the General Fund due to the timing of postings for annual license and support agreements.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 12)

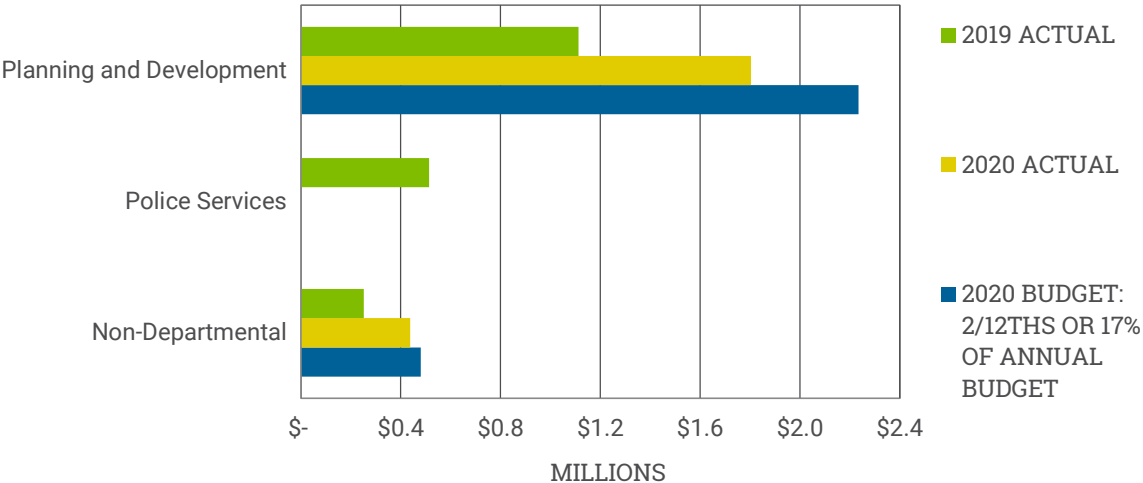
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2020 YTD REVENUES BY CATEGORY



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

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

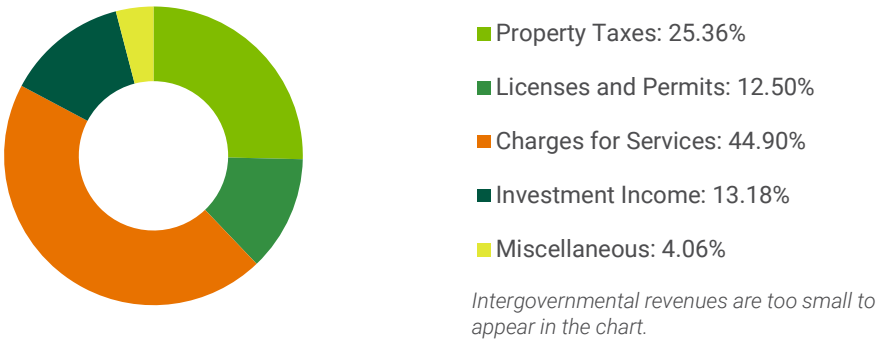


The Code Enforcement Division was funded out of Police Services for the first quarter of 2019, prior to being transferred to Planning and Development in April 2019.

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 13)

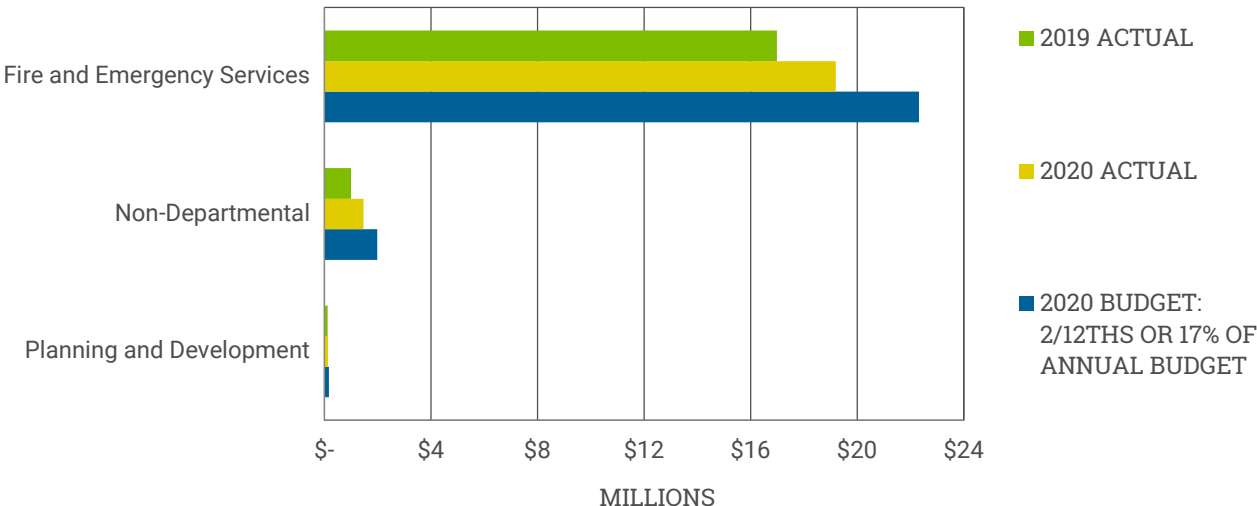
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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

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



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

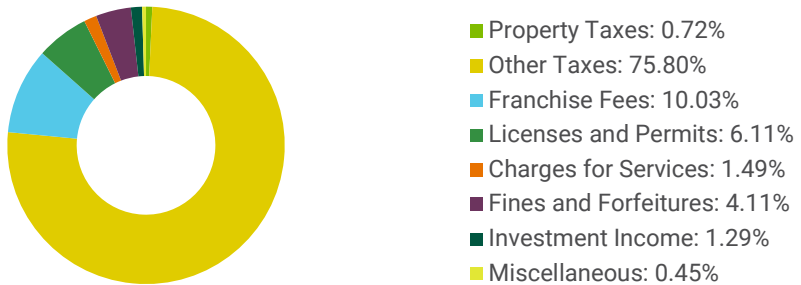
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2019 – 2020 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 15)

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.

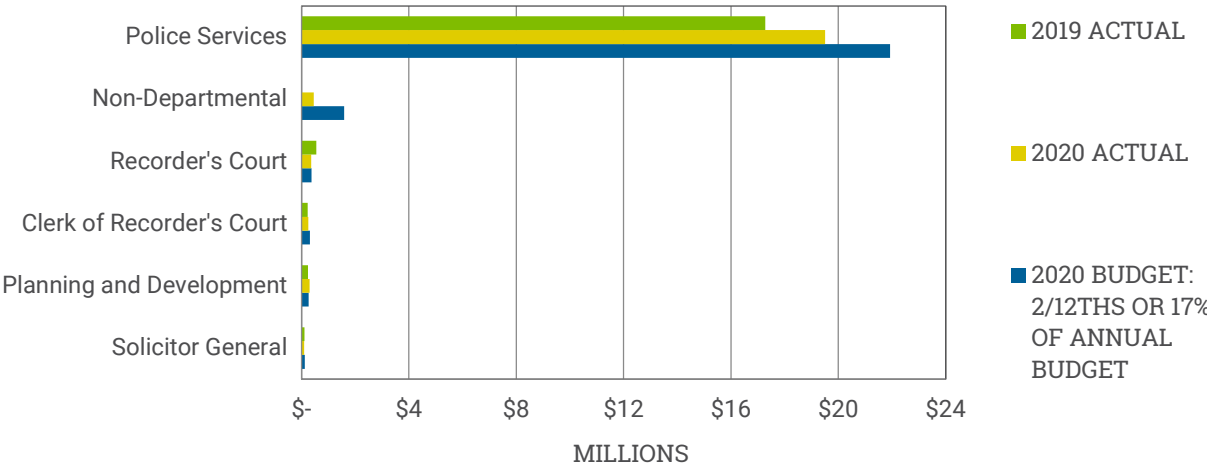
**POLICE SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY**



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 52 percent of the fund's annual revenue budget.

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



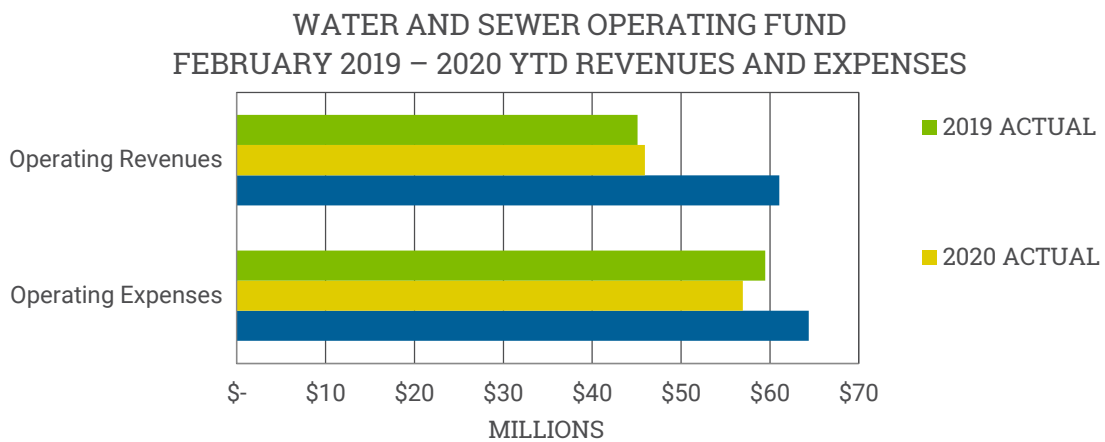
In February, the annual budget for non-departmental expenditures in the Police Services District Fund was increased by approximately \$3.1 million in order to continue supporting programs from grants that

were rescinded due to a labor intensive regulation that would require the County to change the way it conducts business.

Planning and Development expenditures are up approximately \$64,200 compared to 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 increases in postage costs associated with business license renewals and increases in credit card processing fees.

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.



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$806,200, or 1.8 percent, compared to this same time last year. This is primarily attributable to an increase in system development charge revenues. The increase is partially offset by decreases in sewer retail and water retail revenues. Water consumption is down approximately 1.3 percent compared to this same time last year.

Revenues are approximately \$15.1 million, or 24.8 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 2019. 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 \$2.5 million, or 4.2 percent, lower than this same time last year. The year-over-year decrease in operating expenses is primarily attributable to a decrease in the transfer to the Renewal and Extension capital fund for future capital needs.

Expenses are approximately \$7.4 million, or 11.5 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

OTHER FUNDS

Intergovernmental revenues are understated across multiple funds due to the timing of State Government Grant Real Estate tax postings. These revenues typically post one month in arrears; however, January receipts will post in March.

RECURRING MONTHLY FINANCIAL TRENDS

Charges for services revenues in the E-911 Fund reflect a decrease of \$2.7 million compared to this same time last year. This is due to legislation that changed the collection process and affected the timing of when the E-911 revenues are received. Prior to the new law, receipts from service providers did not follow a consistent pattern, whereas now they are received monthly. January 2020 receipts were related to 2019 activity, and therefore were recorded in 2019.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

General Fund (001)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020		Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 176,321,968	\$ 176,321,968	\$ 176,321,968			
Revenues:						
Taxes	\$ 288,883,228	\$ 288,883,228	\$ 6,742,119	2.33%	\$ 5,327,923	2.10%
Licenses and Permits	400,000	400,000	69,445	17.36%	99,740	27.45%
Intergovernmental	3,807,049	3,807,049	258,296	6.78%	218,142	5.76%
Charges for Services	26,605,078	26,605,078	1,694,601	6.37%	1,758,223	6.18%
Fines and Forfeitures	3,633,616	3,633,616	273,045	7.51%	353,089	9.62%
Investment Income	1,535,206	1,535,206	453,895	29.57%	517,929	29.97%
Contributions and Donations	154,514	154,514	8,018	5.19%	17,940	18.17%
Miscellaneous	1,708,748	2,208,748	312,124	14.13%	266,267	20.24%
Other Financing Sources	165,000	165,000	37,492	22.72%	22,036	13.36%
Revenues without Use of Fund Balance	326,892,439	327,392,439	9,849,035	3.01%	8,581,289	2.92%
Use of Fund Balance	41,968,485	41,269,205	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,860,924	\$ 368,661,644	\$ 9,849,035	2.67%	\$ 8,581,289	2.56%
Appropriations:						
Board of Commissioners	\$ 1,530,301	\$ 1,530,301	\$ 207,064	13.53%	\$ 199,012	15.20%
County Administration	1,559,463	1,559,463	150,195	9.63%	139,080	9.92%
Financial Services	10,007,377	10,007,377	1,271,439	12.71%	1,805,375	18.50%
Tax Commissioner	15,162,195	15,162,195	2,128,123	14.04%	2,314,802	16.15%
Transportation	25,616,315	25,539,377	3,172,771	12.42%	3,177,605	13.49%
Planning and Development	759,534	759,534	254,047	33.45%	117,877	16.04%
Police Services	2,965,733	2,965,733	372,961	12.58%	282,571	11.36%
Corrections	19,535,463	19,439,556	2,946,813	15.16%	2,838,218	15.55%
Community Services	14,705,354	14,672,778	1,899,072	12.94%	1,791,759	13.58%
Community Services Subsidies:						
Atlanta Regional Commission	1,204,895	1,204,895	255,095	21.17%	250,943	22.91%
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	-	0.00%	7,358	84.59%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	1,136,007	1,136,007	79,192	6.97%	77,381	9.79%
Library Subsidy	19,412,926	19,412,926	4,853,232	25.00%	4,652,732	25.00%
Mental Health	793,341	793,341	-	0.00%	-	0.00%
Total Community Services Subsidies	25,251,234	25,251,234	5,187,519	20.54%	4,988,414	20.62%
Community Services - Elections	11,013,658	10,965,152	554,797	5.06%	755,286	16.11%
Juvenile Court	8,702,916	9,352,312	1,561,042	16.69%	1,426,835	15.97%
Sheriff	106,922,315	107,544,815	15,662,991	14.56%	13,744,305	13.50%
Clerk of Court	12,123,106	12,123,106	1,745,919	14.40%	1,659,003	13.99%

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

General Fund (001)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Judiciary	27,447,287	29,988,820	4,810,789	16.04%	4,410,507	16.08%
Probate Court	3,177,490	3,261,970	489,146	15.00%	432,990	14.31%
District Attorney	18,647,243	18,647,243	2,682,382	14.38%	2,499,350	15.25%
Solicitor General	6,428,565	6,429,065	928,305	14.44%	843,566	14.76%
Support Services	165,842	165,842	23,951	14.44%	23,050	14.24%
Non-Departmental:						
Contingency	2,434,635	2,434,635	-	0.00%	-	0.00%
Contribution to Airport	40,000	40,000	6,667	16.67%	104,167	16.67%
Contribution to Capital	22,951,335	22,951,335	3,825,223	16.67%	2,222,040	16.67%
Contribution to Local Transit	11,750,000	11,750,000	1,958,333	16.67%	2,181,167	16.67%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	-	0.00%	-	0.00%
Medical Examiner	1,321,997	1,321,997	324,373	24.54%	326,250	24.69%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	15,145	10.10%	20,252	10.13%
Reserves - Compensation	3,078,484	3,078,484	-	0.00%	-	0.00%
Reserves - Court Interpreters	775,550	393,403	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	198,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,000,000	3,285,820	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,670,881	1,025,446	-	0.00%	-	0.00%
800 MHZ Maintenance	2,802,391	2,802,391	13,516	0.48%	14,968	0.58%
Other Governmental Agencies	515,000	515,000	21	0.00%	8,156	1.60%
Other Miscellaneous	280,260	280,260	7,884	2.81%	6,766	1.51%
Total Non-Departmental	57,139,533	53,295,771	7,151,162	13.42%	5,883,766	12.62%
TOTAL APPROPRIATIONS	\$ 368,860,924	\$ 368,661,644	\$ 53,200,488	14.43%	\$ 49,333,371	14.69%
Projected Fund Balance December 31	\$ 134,353,483	\$ 135,052,763				
Estimated Fund Balance as of Report Date			\$ 132,970,515			

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Development & Enforcement District Fund (104)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 12,312,320	\$ 12,312,320	\$ 12,312,320			
Revenues:						
Taxes	\$ 7,761,647	\$ 7,761,647	\$ 22,844	0.29%	\$ 36,068	0.49%
Licenses and Permits	4,273,325	4,273,325	811,078	18.98%	607,944	15.38%
Intergovernmental	40,000	40,000	-	0.00%	4,370	8.45%
Charges for Services	573,700	573,700	173,290	30.21%	152,649	36.72%
Investment Income	165,000	165,000	38,747	23.48%	39,858	24.45%
Revenues without Use of Fund Balance	12,813,672	12,813,672	1,045,959	8.16%	840,889	6.85%
Use of Fund Balance	3,595,686	3,474,681	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,409,358	\$ 16,288,353	\$ 1,045,959	6.42%	\$ 840,889	6.08%
Appropriations:						
Planning and Development	\$ 13,527,529	\$ 13,406,524	\$ 1,804,402	13.46%	\$ 1,112,331	12.59%
Police Services	-	-	-	-	513,241	15.38%
Non-Departmental:						
Reserves - Compensation	162,496	162,496	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	2,715,333	2,715,333	438,306	16.14%	251,761	15.77%
Total Non-Departmental	2,881,829	2,881,829	438,306	15.21%	251,761	15.23%
TOTAL APPROPRIATIONS	\$ 16,409,358	\$ 16,288,353	\$ 2,242,708	13.77%	\$ 1,877,333	13.58%
Projected Fund Balance December 31	\$ 8,716,634	\$ 8,837,639				
Estimated Fund Balance as of Report Date			\$ 11,115,571			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 68,475,988	\$ 68,475,988	\$ 68,475,988			
Revenues:						
Taxes	\$ 103,868,630	\$ 103,868,630	\$ 315,226	0.30%	\$ 441,256	0.44%
Licenses and Permits	915,350	915,350	155,414	16.98%	167,055	19.54%
Intergovernmental	680,000	680,000	1,469	0.22%	53,057	7.82%
Charges for Services	15,618,060	15,618,060	558,080	3.57%	1,194,128	7.68%
Investment Income	590,000	590,000	163,763	27.76%	240,965	46.43%
Contributions and Donations	-	-	-	-	1,150	-
Miscellaneous	3,000	3,000	50,442	1,681.40%	10,278	513.90%
Revenues without Use of Fund Balance	121,675,040	121,675,040	1,244,394	1.02%	2,107,889	1.74%
Use of Fund Balance	25,190,453	25,154,968	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 146,865,493	\$ 146,830,008	\$ 1,244,394	0.85%	\$ 2,107,889	1.68%
Appropriations:						
Planning and Development	\$ 1,006,747	\$ 1,006,747	\$ 136,724	13.58%	\$ 118,296	14.94%
Fire and Emergency Services	133,938,946	133,903,461	19,196,678	14.34%	16,992,532	14.46%
Non-Departmental:						
Reserves - Compensation	2,087,201	2,087,201	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	9,720,599	9,720,599	1,466,767	15.09%	1,005,780	14.46%
Total Non-Departmental	11,919,800	11,919,800	1,466,767	12.31%	1,005,780	13.75%
TOTAL APPROPRIATIONS	\$ 146,865,493	\$ 146,830,008	\$ 20,800,169	14.17%	\$ 18,116,608	14.42%
Projected Fund Balance December 31	\$ 43,285,535	\$ 43,321,020				
Estimated Fund Balance as of Report Date			\$ 48,920,213			

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Loganville EMS District Fund (103)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 689,315	\$ 689,315	\$ 689,315			
Revenues:						
Investment Income	\$ 11,500	\$ 11,500	\$ 1,739	15.12%	\$ 2,055	18.68%
Revenues without Use of Fund Balance	11,500	11,500	1,739	15.12%	2,055	18.68%
Use of Fund Balance	42,669	42,669	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 54,169	\$ 54,169	\$ 1,739	3.21%	\$ 2,055	4.68%
Appropriations:						
Loganville EMS	\$ 54,169	\$ 54,169	\$ 334	0.62%	\$ 296	0.67%
TOTAL APPROPRIATIONS	\$ 54,169	\$ 54,169	\$ 334	0.62%	\$ 296	0.67%
Projected Fund Balance December 31	\$ 646,646	\$ 646,646				
Estimated Fund Balance as of Report Date			\$ 690,720			

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Police Services District Fund (106)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 84,171,262	\$ 84,171,262	\$ 84,171,262			
Revenues:						
Taxes	\$ 69,327,847	\$ 69,327,847	\$ 13,881,915	20.02%	\$ 13,838,882	20.64%
Insurance Premium Taxes	35,494,448	35,494,448	-	0.00%	-	0.00%
Licenses and Permits	4,289,700	4,289,700	979,470	22.83%	932,800	22.61%
Intergovernmental	287,875	287,875	-	0.00%	22,064	7.70%
Charges for Services	1,023,500	1,023,500	238,208	23.27%	199,315	18.39%
Fines and Forfeitures	7,688,555	7,688,555	658,530	8.57%	558,249	7.07%
Investment Income	1,000,000	1,000,000	207,321	20.73%	279,438	30.37%
Miscellaneous	305,000	308,000	72,843	23.65%	73,693	23.13%
Revenues without Use of Fund Balance	119,416,925	119,419,925	16,038,287	13.43%	15,904,441	14.01%
Use of Fund Balance	24,803,228	28,018,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,220,153	\$ 147,438,265	\$ 16,038,287	10.88%	\$ 15,904,441	12.34%
Appropriations:						
Planning and Development	\$ 1,552,958	\$ 1,552,958	\$ 298,587	19.23%	\$ 234,422	16.28%
Police Services	131,307,314	131,563,789	19,506,502	14.83%	17,281,312	14.45%
Recorder's Court	2,139,896	2,200,102	361,559	16.43%	549,553	26.04%
Solicitor General	749,768	749,768	91,546	12.21%	105,419	15.13%
Clerk of Recorder's Court	1,872,197	1,872,197	247,019	13.19%	231,621	13.61%
Non-Departmental:						
Reserves - Compensation	2,038,134	2,038,134	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	4,263,250	7,164,681	447,270	6.24%	-	0.00%
Total Non-Departmental	6,598,020	9,499,451	447,270	4.71%	-	0.00%
TOTAL APPROPRIATIONS	\$ 144,220,153	\$ 147,438,265	\$ 20,952,483	14.21%	\$ 18,402,327	14.28%
Projected Fund Balance December 31	\$ 59,368,034	\$ 56,152,922				
Estimated Fund Balance as of Report Date			\$ 79,257,066			

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Recreation Fund (105)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 21,431,904	\$ 21,431,904	\$ 21,431,904			
Revenues:						
Taxes	\$ 31,585,995	\$ 31,585,995	\$ 94,504	0.30%	\$ 286,047	0.92%
Intergovernmental	202,637	202,637	-	0.00%	15,833	7.82%
Charges for Services	5,005,173	5,005,173	584,691	11.68%	556,624	11.37%
Investment Income	227,000	227,000	59,645	26.28%	71,098	32.46%
Contributions and Donations	12,900	25,900	-	0.00%	1	0.01%
Miscellaneous	2,649,039	2,649,039	449,788	16.98%	408,199	16.03%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	39,704,674	39,717,674	1,188,628	2.99%	1,337,802	3.43%
Use of Fund Balance	6,694,817	6,612,112	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 46,399,491	\$ 46,329,786	\$ 1,188,628	2.57%	\$ 1,337,802	3.00%
Appropriations:						
Community Services	\$ 44,399,215	\$ 44,329,510	\$ 5,497,598	12.40%	\$ 5,247,394	12.37%
Support Services	282,916	282,916	8,776	3.10%	13,335	7.19%
Non-Departmental:						
Reserves - Compensation	311,795	311,795	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,390,565	1,390,565	229,261	16.49%	326,206	16.54%
Total Non-Departmental	1,717,360	1,717,360	229,261	13.35%	326,206	16.01%
TOTAL APPROPRIATIONS	\$ 46,399,491	\$ 46,329,786	\$ 5,735,635	12.38%	\$ 5,586,935	12.52%
Projected Fund Balance December 31	\$ 14,737,087	\$ 14,819,792				
Estimated Fund Balance as of Report Date			\$ 16,884,897			

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Gwinnett Place TAD Fund (165)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,734,832	\$ 1,734,832	\$ 1,734,832			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,622	-	\$ 7,701	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,622</u>	-	<u>\$ 7,701</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,734,832	\$ 1,734,832				
Estimated Fund Balance as of Report Date			\$ 1,738,454			

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Indian Trail TAD Fund (162)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 2,032,503	\$ 2,032,503	\$ 2,032,503			
Revenues:						
Taxes	\$ -	\$ -	\$ 14,221	-	\$ 12,114	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,221</u>	-	<u>\$ 12,114</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,032,503	\$ 2,032,503				
Estimated Fund Balance as of Report Date			\$ 2,046,724			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 6,141,835	\$ 6,141,835	\$ 6,141,835			
Revenues:						
Taxes	\$ -	\$ -	\$ 8,624	-	\$ 4,167	-
Investment Income	-	-	14,674	-	15,723	-
TOTAL REVENUES	\$ -	\$ -	\$ 23,298	-	\$ 19,890	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 6,141,835	\$ 6,141,835				
Estimated Fund Balance as of Report Date			\$ 6,165,133			

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Lake Lucerne TAD Fund (164)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 244,534	\$ 244,534	\$ 244,534			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,757	-	\$ 5,386	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,757</u>	-	<u>\$ 5,386</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 244,534	\$ 244,534				
Estimated Fund Balance as of Report Date			\$ 246,291			

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Park Place TAD Fund (163)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 940,779	\$ 940,779	\$ 940,779			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,056	-	\$ 4,781	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,056</u>	-	<u>\$ 4,781</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 940,779	\$ 940,779				
Estimated Fund Balance as of Report Date			\$ 942,835			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

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Speed Hump Fund (003)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,038,261	\$ 1,038,261	\$ 1,038,261			
Revenues:						
Charges for Services	\$ 126,408	\$ 126,408	\$ 321	0.25%	\$ 268	0.22%
Investment Income	19,500	19,500	3,597	18.45%	5,218	27.46%
Revenues without Use of Fund Balance	145,908	145,908	3,918	2.69%	5,486	3.89%
Use of Fund Balance	289,789	289,789	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 435,697	\$ 435,697	\$ 3,918	0.90%	\$ 5,486	3.42%
Appropriations:						
Transportation	\$ 435,697	\$ 435,697	\$ 26,203	6.01%	\$ 18,519	11.56%
TOTAL APPROPRIATIONS	\$ 435,697	\$ 435,697	\$ 26,203	6.01%	\$ 18,519	11.56%
Projected Fund Balance December 31	\$ 748,472	\$ 748,472				
Estimated Fund Balance as of Report Date			\$ 1,015,976			

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Street Lighting Fund (002)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,724,246	\$ 1,724,246	\$ 1,724,246			
Revenues:						
Charges for Services	\$ 7,568,042	\$ 7,575,652	\$ 11,566	0.15%	\$ 2,969	0.04%
Investment Income	13,000	13,000	5,794	44.57%	10,451	116.12%
Miscellaneous	-	-	149	-	2,232	-
TOTAL REVENUES	\$ 7,581,042	\$ 7,588,652	\$ 17,509	0.23%	\$ 15,652	0.20%
Appropriations:						
Transportation	\$ 7,580,514	\$ 7,588,124	\$ 709,416	9.35%	\$ 567,081	7.51%
Non-Departmental:						
Reserves - Compensation	435	435	-	0.00%	-	-
Total Non-Departmental	435	435	-	0.00%	-	-
Appropriations without Contribution to Fund Balance	7,580,949	7,588,559	709,416	9.35%	567,081	7.51%
Contribution to Fund Balance	93	93	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,581,042	\$ 7,588,652	\$ 709,416	9.35%	\$ 567,081	7.36%
Projected Fund Balance December 31	\$ 1,724,339	\$ 1,724,339				
Estimated Fund Balance as of Report Date			\$ 1,032,339			

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Authority Imaging Fund (020)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020		Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,984,949	\$ 1,984,949	\$ 1,984,949			
Revenues:						
Charges for Services	\$ 637,382	\$ 637,382	\$ 114,268	17.93%	\$ 98,573	16.24%
Investment Income	2,490	2,490	169	6.79%	355	17.62%
TOTAL REVENUES	\$ 639,872	\$ 639,872	\$ 114,437	17.88%	\$ 98,928	11.21%
Appropriations:						
Clerk of Court	\$ -	\$ -	\$ -	-	\$ 147,109	16.67%
Appropriations without Contribution to Fund Balance	-	-	-	-	147,109	16.67%
Contribution to Fund Balance	639,872	639,872	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 639,872	\$ 639,872	\$ -	0.00%	\$ 147,109	16.67%
Projected Fund Balance December 31	\$ 2,624,821	\$ 2,624,821				
Estimated Fund Balance as of Report Date			\$ 2,099,386			

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Corrections Inmate Welfare Fund (085)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020		Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 544,886	\$ 544,886	\$ 544,886			
Revenues:						
Charges for Services	\$ 118,500	\$ 118,500	\$ 22,852	19.28%	\$ 17,945	15.95%
Miscellaneous	11,700	11,700	1,790	15.30%	2,537	16.91%
TOTAL REVENUES	\$ 130,200	\$ 130,200	\$ 24,642	18.93%	\$ 20,482	16.06%
Appropriations:						
Corrections	\$ 73,755	\$ 73,755	\$ 9,740	13.21%	\$ 1,398	6.56%
Appropriations without Contribution to Fund Balance	73,755	73,755	9,740	13.21%	1,398	6.56%
Contribution to Fund Balance	56,445	56,445	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 130,200	\$ 130,200	\$ 9,740	7.48%	\$ 1,398	1.10%
Projected Fund Balance December 31	\$ 601,331	\$ 601,331				
Estimated Fund Balance as of Report Date			\$ 559,788			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 773,159	\$ 773,159	\$ 773,159			
Revenues:						
Fines and Forfeitures	\$ 733,979	\$ 733,979	\$ 66,736	9.09%	\$ 38,696	5.12%
Investment Income	2,500	2,500	1,611	64.44%	222	8.88%
Revenues without Use of Fund Balance	736,479	736,479	68,347	9.28%	38,918	5.13%
Use of Fund Balance	201,408	201,408	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 68,347</u>	7.29%	<u>\$ 38,918</u>	4.12%
Appropriations:						
District Attorney	\$ 368,150	\$ 368,150	\$ 65,241	17.72%	\$ 51,109	14.94%
Solicitor General	560,201	560,201	79,922	14.27%	74,468	12.37%
Non-Departmental:						
Reserves - Compensation	9,536	9,536	-	0.00%	-	-
Total Non-Departmental	9,536	9,536	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 145,163</u>	15.48%	<u>\$ 125,577</u>	13.30%
Projected Fund Balance December 31	\$ 571,751	\$ 571,751				
Estimated Fund Balance as of Report Date			\$ 696,343			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 355,058	\$ 355,058	\$ 355,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,148	\$ 3,148	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	3,148	3,148	100.00%	-	-
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 175,000	\$ 178,148	\$ 3,148	1.77%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 175,000	\$ 178,148	\$ 22,730	12.76%	\$ 1,328	0.97%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 178,148	\$ 22,730	12.76%	\$ 1,328	0.97%
Projected Fund Balance December 31	\$ 180,058	\$ 180,058				
Estimated Fund Balance as of Report Date			\$ 335,476			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	-
TOTAL REVENUES	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 46,451	\$ 46,451				
Estimated Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020		Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 30,941,881	\$ 30,941,881	\$ 30,941,881			
Revenues:						
Charges for Services	\$ 18,114,000	\$ 18,114,000	\$ 198,541	1.10%	\$ 2,927,521	17.92%
Investment Income	415,000	415,000	92,711	22.34%	93,605	22.56%
Revenues without Use of Fund Balance	18,529,000	18,529,000	291,252	1.57%	3,021,126	18.03%
Use of Fund Balance	8,769,718	8,769,718	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,298,718	\$ 27,298,718	\$ 291,252	1.07%	\$ 3,021,126	11.94%
Appropriations:						
Police Services	\$ 22,706,465	\$ 22,706,465	\$ 2,801,572	12.34%	\$ 2,507,576	12.04%
Non-Departmental:						
Reserves - Compensation	138,775	138,775	-	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	4,592,253	4,592,253	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 27,298,718	\$ 27,298,718	\$ 2,801,572	10.26%	\$ 2,507,576	9.91%
Projected Fund Balance December 31	\$ 22,172,163	\$ 22,172,163				
Estimated Fund Balance as of Report Date			\$ 28,431,561			

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Juvenile Court Supervision Fund (030)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020		Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 195,322	\$ 195,322	\$ 195,322			
Revenues:						
Charges for Services	\$ 55,883	\$ 55,883	\$ 11,152	19.96%	\$ 10,195	14.62%
TOTAL REVENUES	\$ 55,883	\$ 55,883	\$ 11,152	19.96%	\$ 10,195	14.62%
Appropriations:						
Juvenile Court	\$ 39,450	\$ 39,450	\$ 7,094	17.98%	\$ 6,097	14.16%
Appropriations without Contribution to Fund Balance	39,450	39,450	7,094	17.98%	6,097	14.16%
Contribution to Fund Balance	16,433	16,433	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 55,883	\$ 55,883	\$ 7,094	12.69%	\$ 6,097	8.74%
Projected Fund Balance December 31	\$ 211,755	\$ 211,755				
Estimated Fund Balance as of Report Date			\$ 199,380			

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Police Special Justice Fund (070)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 882,278	\$ 882,278	\$ 882,278			
Revenues:						
Fines and Forfeitures	\$ -	\$ 73,464	\$ 76,389	103.98%	\$ 1,911	100.00%
Revenues without Use of Fund Balance	-	73,464	76,389	103.98%	1,911	100.00%
Use of Fund Balance	111,000	37,536	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 111,000	\$ 111,000	\$ 76,389	68.82%	\$ 1,911	1.74%
Appropriations:						
Police Services	\$ 111,000	\$ 111,000	\$ 10,982	9.89%	\$ 19,218	17.47%
TOTAL APPROPRIATIONS	\$ 111,000	\$ 111,000	\$ 10,982	9.89%	\$ 19,218	17.47%
Projected Fund Balance December 31	\$ 771,278	\$ 844,742				
Estimated Fund Balance as of Report Date			\$ 947,685			

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Police Special State Fund (072)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,344,527	\$ 1,344,527	\$ 1,344,527			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,771	\$ 9,771	100.00%	\$ 570	100.00%
Miscellaneous	-	-	80	-	-	-
Revenues without Use of Fund Balance	-	9,771	9,851	100.82%	570	100.00%
Use of Fund Balance	951,334	941,563	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 951,334	\$ 951,334	\$ 9,851	1.04%	\$ 570	0.05%
Appropriations:						
Police Services	\$ 951,334	\$ 951,334	\$ 39,755	4.18%	\$ 112,249	10.51%
TOTAL APPROPRIATIONS	\$ 951,334	\$ 951,334	\$ 39,755	4.18%	\$ 112,249	10.51%
Projected Fund Balance December 31	\$ 393,193	\$ 402,964				
Estimated Fund Balance as of Report Date			\$ 1,314,623			

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Sheriff Inmate Fund (090)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020		Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 3,809,254	\$ 3,809,254	\$ 3,809,254			
Revenues:						
Charges for Services	\$ 715,330	\$ 715,330	\$ 68,186	9.53%	\$ 71,517	8.23%
Investment Income	-	-	9,972	-	13,183	-
TOTAL REVENUES	<u>\$ 715,330</u>	<u>\$ 715,330</u>	<u>\$ 78,158</u>	10.93%	<u>\$ 84,700</u>	9.75%
Appropriations:						
Sheriff	\$ 652,500	\$ 652,500	\$ 31,753	4.87%	\$ 37,130	4.53%
Appropriations without Contribution to Fund Balance	652,500	652,500	31,753	4.87%	37,130	4.53%
Contribution to Fund Balance	62,830	62,830	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 715,330</u>	<u>\$ 715,330</u>	<u>\$ 31,753</u>	4.44%	<u>\$ 37,130</u>	4.27%
Projected Fund Balance December 31	\$ 3,872,084	\$ 3,872,084				
Estimated Fund Balance as of Report Date			\$ 3,855,659			

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Sheriff Special Justice Fund (065)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 458,866	\$ 458,866	\$ 458,866			
Revenues:						
Fines and Forfeitures	\$ -	\$ 2,925	\$ 2,925	100.00%	\$ 55,729	100.00%
Other Financing Sources	-	-	-	-	3,660	-
Revenues without Use of Fund Balance	-	2,925	2,925	100.00%	59,389	106.57%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 202,925	\$ 2,925	1.44%	\$ 59,389	38.14%
Appropriations:						
Sheriff	\$ 200,000	\$ 202,925	\$ -	0.00%	\$ 15,462	9.93%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 202,925	\$ -	0.00%	\$ 15,462	9.93%
Projected Fund Balance December 31	\$ 258,866	\$ 258,866				
Estimated Fund Balance as of Report Date			\$ 461,791			

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Sheriff Special Treasury Fund (066)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 341,787	\$ 341,787	\$ 341,787			
Revenues:						
Fines and Forfeitures	\$ -	\$ 88,816	\$ 88,816	100.00%	\$ -	-
Other Financing Sources	-	-	-	-	7,098	-
Revenues without Use of Fund Balance	-	88,816	88,816	100.00%	7,098	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 288,816	\$ 88,816	30.75%	\$ 7,098	4.73%
Appropriations:						
Sheriff	\$ 200,000	\$ 288,816	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 288,816	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 141,787	\$ 141,787				
Estimated Fund Balance as of Report Date			\$ 430,603			

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Sheriff Special State Fund (067)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 346,807	\$ 346,807	\$ 346,807			
Revenues:						
Investment Income	\$ -	\$ -	\$ 29	-	\$ 34	-
Revenues without Use of Fund Balance	-	-	29	-	34	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ 29	0.01%	\$ 34	0.03%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 146,807	\$ 146,807				
Estimated Fund Balance as of Report Date			\$ 346,836			

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Stadium Fund (055)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 2,508,407	\$ 2,508,407	\$ 2,508,407			
Revenues:						
Taxes	\$ 880,425	\$ 880,425	\$ 70,514	8.01%	\$ 74,828	8.55%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,117,188	1,117,188	-	0.00%	-	0.00%
Investment Income	-	-	3,081	-	2,119	-
TOTAL REVENUES	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 473,595</u>	19.75%	<u>\$ 476,947</u>	20.27%
Appropriations:						
Stadium Operations	\$ 2,127,790	\$ 2,127,790	\$ 1,608,247	75.58%	\$ 1,590,387	76.61%
Appropriations without Contribution to Fund Balance	2,127,790	2,127,790	1,608,247	75.58%	1,590,387	76.61%
Contribution to Fund Balance	269,823	269,823	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 1,608,247</u>	67.08%	<u>\$ 1,590,387</u>	67.58%
Projected Fund Balance December 31	\$ 2,778,230	\$ 2,778,230				
Estimated Fund Balance as of Report Date			\$ 1,373,755			

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Tree Bank Fund (040)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 329,409	\$ 329,409	\$ 329,409			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
Use of Fund Balance	5,000	5,000	-	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	\$ 324,409	\$ 324,409				
Estimated Fund Balance as of Report Date			\$ 329,409			

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Tourism Fund (050)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Fund Balance as of January 1	\$ 7,458,075	\$ 7,458,075	\$ 7,458,075			
Revenues:						
Taxes	\$ 11,806,390	\$ 11,806,390	\$ 858,593	7.27%	\$ 996,231	8.26%
Charges for Services	150	150	-	0.00%	-	0.00%
Investment Income	-	-	14,123	-	26,123	-
Revenues without Use of Fund Balance	11,806,540	11,806,540	872,716	7.39%	1,022,354	8.48%
Use of Fund Balance	997,594	997,594	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,804,134	\$ 12,804,134	\$ 872,716	6.82%	\$ 1,022,354	7.61%
Appropriations:						
Facility Debt	\$ 8,707,442	\$ 8,707,442	\$ -	0.00%	\$ -	0.00%
Tourism	4,096,692	4,096,692	947,913	23.14%	966,161	21.67%
TOTAL APPROPRIATIONS	\$ 12,804,134	\$ 12,804,134	\$ 947,913	7.40%	\$ 966,161	7.20%
Projected Fund Balance December 31	\$ 6,460,481	\$ 6,460,481				
Estimated Fund Balance as of Report Date			\$ 7,382,878			

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Airport Operating Fund (520)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 795,063	\$ 795,063	\$ 795,063			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 27,178	16.99%	\$ 41,079	25.67%
Investment Income	-	-	570	-	-	-
Miscellaneous	1,140,000	1,154,400	130,384	11.29%	134,637	11.81%
Other Financing Sources	40,000	40,000	6,667	16.67%	104,167	16.67%
Revenues without Use of Net Position	1,340,000	1,354,400	164,799	12.17%	279,883	14.54%
Use of Net Position	164,424	150,024	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,504,424	\$ 1,504,424	\$ 164,799	10.95%	\$ 279,883	11.66%
Appropriations:						
Transportation*	\$ 1,496,768	\$ 1,496,768	\$ 158,624	10.60%	\$ 338,986	14.12%
Non-Departmental:						
Reserves - Compensation	6,656	6,656	-	0.00%	-	-
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	7,656	7,656	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,504,424	\$ 1,504,424	\$ 158,624	10.54%	\$ 338,986	14.12%
Projected Net Position December 31	\$ 630,639	\$ 645,039				
Estimated Net Position as of Report Date			\$ 801,238			

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

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Economic Development Operating Fund (530)

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

	FY 2020			FY 2019		
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 3,307,026	\$ 3,307,026	\$ 3,307,026			
Revenues:						
Investment Income	\$ -	\$ -	\$ 4,809	-	\$ -	-
Miscellaneous	3,958,869	3,958,869	185,480	4.69%	-	0.00%
Revenues without Use of Net Position	3,958,869	3,958,869	190,289	4.81%	-	0.00%
Use of Net Position	1,467,753	1,467,753	-	0.00%	-	-
TOTAL REVENUES	\$ 5,426,622	\$ 5,426,622	\$ 190,289	3.51%	\$ -	0.00%
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,426,622	5,426,622	193,860	3.57%	10,022	0.19%
Total Non-Departmental	5,426,622	5,426,622	193,860	3.57%	10,022	0.19%
TOTAL APPROPRIATIONS	\$ 5,426,622	\$ 5,426,622	\$ 193,860	3.57%	\$ 10,022	0.19%
Projected Net Position December 31	\$ 1,839,273	\$ 1,839,273				
Estimated Net Position as of Report Date			\$ 3,303,455			

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Local Transit Operating Fund (515)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 6,203,932	\$ 6,203,932	\$ 6,203,932			
Revenues:						
Charges for Services	\$ 3,957,534	\$ 3,957,534	\$ 589,626	14.90%	\$ 536,105	16.34%
Investment Income	190,000	190,000	19,301	10.16%	27,801	17.48%
Miscellaneous	20,000	20,000	3,698	18.49%	-	-
Other Financing Sources	11,750,000	11,750,000	1,958,333	16.67%	2,181,167	16.67%
Revenues without Use of Net Position	15,917,534	15,917,534	2,570,958	16.15%	2,745,073	16.61%
Use of Net Position	791,340	791,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,708,874	\$ 16,708,874	\$ 2,570,958	15.39%	\$ 2,745,073	15.79%
Appropriations:						
Transportation*	\$ 16,700,039	\$ 16,700,039	\$ 510,765	3.06%	\$ 885,788	5.09%
Non-Departmental:						
Reserves - Compensation	8,835	8,835	-	0.00%	-	-
Total Non-Departmental	8,835	8,835	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 16,708,874	\$ 16,708,874	\$ 510,765	3.06%	\$ 885,788	5.09%
Projected Net Position December 31	\$ 5,412,592	\$ 5,412,592				
Estimated Net Position as of Report Date			\$ 8,264,125			

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

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Solid Waste Operating Fund (595)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 27,510,861	\$ 27,510,861	\$ 27,510,861			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ -	0.00%	\$ 27,797	3.59%
Charges for Services	41,351,452	41,351,452	7,009,045	16.95%	6,597,534	16.23%
Investment Income	850,000	850,000	185,503	21.82%	212,967	25.81%
Miscellaneous	100	100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 7,194,548</u>	16.74%	<u>\$ 6,838,298</u>	16.19%
Appropriations:						
Support Services	\$ 40,797,294	\$ 40,777,447	\$ 3,396,196	8.33%	\$ 3,258,693	8.30%
Non-Departmental:						
Reserves - Compensation	18,253	18,253	-	0.00%	-	0.00%
Total Non-Departmental	<u>18,253</u>	<u>18,253</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>40,815,547</u>	<u>40,795,700</u>	<u>3,396,196</u>	8.32%	<u>3,258,693</u>	8.30%
Working Capital Reserve	2,161,005	2,180,852	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 3,396,196</u>	7.90%	<u>\$ 3,258,693</u>	7.71%
Projected Net Position December 31	\$ 29,671,866	\$ 29,691,713				
Estimated Net Position as of Report Date			\$ 31,309,213			

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

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Stormwater Operating Fund (590)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 10,533,286	\$ 10,533,286	\$ 10,533,286			
Revenues:						
Charges for Services	\$ 30,186,728	\$ 30,186,728	\$ 89,236	0.30%	\$ 61,204	0.21%
Investment Income	330,000	330,000	29,092	8.82%	84,214	20.29%
Miscellaneous	20,000	129,197	-	0.00%	-	0.00%
Revenues without Use of Net Position	30,536,728	30,645,925	118,328	0.39%	145,418	0.48%
Use of Net Position	75,297	-	-	-	-	0.00%
TOTAL REVENUES	\$ 30,612,025	\$ 30,645,925	\$ 118,328	0.39%	\$ 145,418	0.34%
Appropriations:						
Planning and Development	\$ 979,087	\$ 963,665	\$ 154,131	15.99%	\$ 132,544	13.95%
Water Resources*	29,478,244	29,427,191	4,416,814	15.01%	6,655,306	16.03%
Non-Departmental:						
Reserves - Compensation	114,694	114,694	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	154,694	154,694	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	30,612,025	30,545,550	4,570,945	14.96%	6,787,850	15.95%
Working Capital Reserve	-	100,375	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 30,612,025	\$ 30,645,925	\$ 4,570,945	14.92%	\$ 6,787,850	15.95%
Projected Net Position December 31	\$ 10,457,989	\$ 10,633,661				
Estimated Net Position as of Report Date			\$ 6,080,669			

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

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Water and Sewer Operating Fund (501)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020		Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 133,041,825	\$ 133,041,825	\$ 133,041,825			
Revenues:						
Charges for Services	\$ 347,175,348	\$ 347,375,348	\$ 40,819,922	11.75%	\$ 41,561,204	12.72%
Investment Income	1,000,000	1,000,000	408,443	40.84%	530,396	17.68%
Contributions and Donations	17,802,232	17,802,232	4,636,028	26.04%	2,966,092	12.36%
Miscellaneous	50,000	69,069	61,592	89.17%	62,061	-
Revenues without Use of Net Position	366,027,580	366,246,649	45,925,985	12.54%	45,119,753	12.75%
Use of Net Position	20,533,081	19,955,969	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 386,560,661	\$ 386,202,618	\$ 45,925,985	11.89%	\$ 45,119,753	11.29%
Appropriations:						
Planning and Development	\$ 1,021,277	\$ 1,004,506	\$ 163,428	16.27%	\$ 159,318	16.98%
Water Resources*	384,747,081	384,405,809	56,797,556	14.78%	59,304,747	14.88%
Non-Departmental:						
Reserves - Compensation	677,303	677,303	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	792,303	792,303	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 386,560,661	\$ 386,202,618	\$ 56,960,984	14.75%	\$ 59,464,065	14.87%
Projected Net Position December 31	\$ 112,508,744	\$ 113,085,856				
Estimated Net Position as of Report Date			\$ 122,006,826			

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

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Administrative Support Fund (665)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 8,577,368	\$ 8,577,368	\$ 8,577,368			
Revenues:						
Charges for Services	\$ 86,330,120	\$ 86,330,120	\$ 12,906,988	14.95%	\$ 11,421,798	14.99%
Investment Income	160,000	160,000	47,955	29.97%	37,389	22.26%
Miscellaneous	243,438	243,438	66,702	27.40%	57,633	23.66%
Revenues without Use of Net Position	86,733,558	86,733,558	13,021,645	15.01%	11,516,820	15.03%
Use of Net Position	458,131	-	-	-	-	0.00%
TOTAL REVENUES	\$ 87,191,689	\$ 86,733,558	\$ 13,021,645	15.01%	\$ 11,516,820	14.89%
Appropriations:						
County Administration	\$ 5,746,408	\$ 5,731,366	\$ 732,316	12.78%	\$ 668,649	13.41%
Financial Services	11,531,257	11,466,735	1,627,826	14.20%	1,486,434	13.79%
Human Resources	4,571,076	4,553,016	623,720	13.70%	568,591	12.91%
Information Technology Services	44,316,813	44,011,747	5,420,580	12.32%	4,208,149	10.66%
Law	2,766,292	2,739,586	402,270	14.68%	497,762	20.82%
Support Services	16,627,565	16,580,062	1,974,929	11.91%	1,766,746	12.42%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,629,278	1,629,278	135,405	8.31%	59,624	5.58%
Total Non-Departmental	1,632,278	1,632,278	135,405	8.30%	59,624	5.56%
Appropriations without Working Capital Reserve	87,191,689	86,714,790	10,917,046	12.59%	9,255,955	11.97%
Working Capital Reserve	-	18,768	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 87,191,689	\$ 86,733,558	\$ 10,917,046	12.59%	\$ 9,255,955	11.97%
Projected Net Position December 31	\$ 8,119,237	\$ 8,596,136				
Estimated Net Position as of Report Date			\$ 10,681,967			

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Auto Liability Fund (606)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 657,990	\$ 657,990	\$ 657,990			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 375,000	16.67%	\$ 291,667	16.67%
Investment Income	44,000	44,000	11,337	25.77%	11,602	24.69%
Revenues without Use of Net Position	2,294,000	2,294,000	386,337	16.84%	303,269	16.88%
Use of Net Position	54,934	54,934	-	0.00%	-	-
TOTAL REVENUES	\$ 2,348,934	\$ 2,348,934	\$ 386,337	16.45%	\$ 303,269	16.88%
Appropriations:						
Financial Services	\$ 2,348,934	\$ 2,348,934	\$ 73,595	3.13%	\$ 128,466	7.21%
TOTAL APPROPRIATIONS	\$ 2,348,934	\$ 2,348,934	\$ 73,595	3.13%	\$ 128,466	7.15%
Projected Net Position December 31	\$ 603,056	\$ 603,056				
Estimated Net Position as of Report Date			\$ 970,732			

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Fleet Management Fund (610)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 2,075,925	\$ 2,075,925	\$ 2,075,925			
Revenues:						
Charges for Services	\$ 8,750,693	\$ 8,750,693	\$ 1,281,466	14.64%	\$ 1,283,557	15.38%
Miscellaneous	367,865	367,865	4,942	1.34%	550	0.15%
Other Financing Sources	-	-	4,600	-	9,178	-
TOTAL REVENUES	\$ 9,118,558	\$ 9,118,558	\$ 1,291,008	14.16%	\$ 1,293,285	14.84%
Appropriations:						
Support Services	\$ 8,148,517	\$ 8,148,517	\$ 1,112,203	13.65%	\$ 1,044,158	13.57%
Non-Departmental:						
Reserves - Compensation	51,590	51,590	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	665,000	665,000	110,833	16.67%	33,333	16.67%
Total Non-Departmental	720,590	720,590	110,833	15.38%	33,333	15.58%
Appropriations without Working Capital Reserve	8,869,107	8,869,107	1,223,036	13.79%	1,077,491	13.63%
Working Capital Reserve	249,451	249,451	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,118,558	\$ 9,118,558	\$ 1,223,036	13.41%	\$ 1,077,491	12.36%
Projected Net Position December 31	\$ 2,325,376	\$ 2,325,376				
Estimated Net Position as of Report Date			\$ 2,143,897			

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Group Self-Insurance Fund (605)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 30,269,650	\$ 30,269,650	\$ 30,269,650			
Revenues:						
Charges for Services	\$ 66,348,258	\$ 66,348,258	\$ 13,043,664	19.66%	\$ 9,927,459	16.51%
Investment Income	540,000	540,000	115,583	21.40%	112,244	20.41%
Miscellaneous	-	-	135,301	-	70,047	-
Revenues without Use of Net Position	66,888,258	66,888,258	13,294,548	19.88%	10,109,750	16.66%
Use of Net Position	609,305	609,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,497,563	\$ 67,497,563	\$ 13,294,548	19.70%	\$ 10,109,750	15.69%
Appropriations:						
Human Resources	\$ 67,473,604	\$ 67,473,604	\$ 11,496,352	17.04%	\$ 10,010,727	15.54%
Non-Departmental:						
Reserves - Compensation	23,959	23,959	-	0.00%	-	0.00%
Total Non-Departmental	23,959	23,959	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,497,563	\$ 67,497,563	\$ 11,496,352	17.03%	\$ 10,010,727	15.54%
Projected Net Position December 31	\$ 29,660,345	\$ 29,660,345				
Estimated Net Position as of Report Date			\$ 32,067,846			

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Risk Management Fund (602)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 6,807,644	\$ 6,807,644	\$ 6,807,644			
Revenues:						
Charges for Services	\$ 6,850,000	\$ 6,850,000	\$ 1,141,667	16.67%	\$ 1,041,667	16.67%
Investment Income	148,000	148,000	28,226	19.07%	31,414	19.04%
Miscellaneous	-	-	5	-	2,848	-
Revenues without Use of Net Position	6,998,000	6,998,000	1,169,898	16.72%	1,075,929	16.77%
Use of Net Position	2,499,755	2,499,755	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,497,755	\$ 9,497,755	\$ 1,169,898	12.32%	\$ 1,075,929	12.48%
Appropriations:						
Financial Services	\$ 9,482,112	\$ 9,482,112	\$ 3,870,817	40.82%	\$ 3,416,876	39.69%
Non-Departmental:						
Reserves - Compensation	15,643	15,643	-	0.00%	-	0.00%
Total Non-Departmental	15,643	15,643	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,497,755	\$ 9,497,755	\$ 3,870,817	40.76%	\$ 3,416,876	39.65%
Projected Net Position December 31	\$ 4,307,889	\$ 4,307,889				
Estimated Net Position as of Report Date			\$ 4,106,725			

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Workers' Compensation Fund (604)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 02/29/2020	Actuals YTD as of 02/29/2020	% Actual to Current Budget	Actuals YTD as of 02/28/2019	% Actual to 02/28/2019 Budget
Estimated Net Position January 1	\$ 7,707,719	\$ 7,707,719	\$ 7,707,719			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 583,333	16.67%	\$ 520,833	16.67%
Investment Income	202,500	202,500	39,303	19.41%	43,054	18.72%
Miscellaneous	-	-	6,236	-	3,043	-
Revenues without Use of Net Position	3,702,500	3,702,500	628,872	16.99%	566,930	16.90%
Use of Net Position	1,882,980	1,882,980	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,585,480	\$ 5,585,480	\$ 628,872	11.26%	\$ 566,930	9.84%
Appropriations:						
Human Resources	\$ 5,574,753	\$ 5,574,753	\$ 937,305	16.81%	\$ 981,644	17.07%
Non-Departmental:						
Reserves - Compensation	10,727	10,727	-	0.00%	-	0.00%
Total Non-Departmental	10,727	10,727	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,585,480	\$ 5,585,480	\$ 937,305	16.78%	\$ 981,644	17.04%
Projected Net Position December 31	\$ 5,824,739	\$ 5,824,739				
Estimated Net Position as of Report Date			\$ 7,399,286			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 2/29/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Miscellaneous	\$ 1,708,748	\$ 2,208,748	\$ 500,000	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	\$ -	\$ 500,000
Use of Fund Balance	41,968,485	41,269,205	(699,280)	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	-	(500,000)
				To adjust budget for 90 day job vacancies.	(118,692)	(276,526)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	77,246	77,246
				Total: Use of Fund Balance	(41,446)	(699,280)
<i>Total: General Fund</i>			(199,280)		(41,446)	(199,280)
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	3,595,686	3,474,681	(121,005)	To adjust budget for 90 day job vacancies.	(74,012)	(121,005)
<i>Total: Development and Enforcement Services District Fund</i>			(121,005)		(74,012)	(121,005)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	25,190,453	25,154,968	(35,485)	To adjust budget for 90 day job vacancies.	-	(35,485)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(35,485)		-	(35,485)
Police Services District Fund (106)						
Miscellaneous	305,000	308,000	3,000	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	3,000
Use of Fund Balance	24,803,228	28,018,340	3,215,112	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(3,000)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	3,365,142	3,365,142
				To adjust budget for 90 day job vacancies.	-	(147,030)
				Total: Use of Fund Balance	3,365,142	3,215,112
<i>Total: Police Services District Fund</i>			3,218,112		3,365,142	3,218,112
Recreation Fund (105)						
Contributions and Donations	12,900	25,900	13,000	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	10,000	10,000
				Total: Contributions and Donations	10,000	13,000
Use of Fund Balance	6,694,817	6,612,112	(82,705)	To adjust budget for 90 day job vacancies.	(8,341)	(82,705)
<i>Total: Recreation Fund</i>			(69,705)		1,659	(69,705)
Street Lighting Fund (002)						
Charges for Services	7,568,042	7,575,652	7,610	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50	-	1,557

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Changes for Services (cont.)				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Paden's Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242
<i>Total: Street Lighting Fund</i>			7,610		-	7,610
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	3,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521
Police Special Justice Fund (070)						
Fines and Forfeitures	-	73,464	73,464	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	43,021	73,464
Use of Fund Balance	111,000	37,536	(73,464)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(43,021)	(73,464)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	9,771	9,771	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,771	9,771
Use of Fund Balance	951,334	941,563	(9,771)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(9,771)	(9,771)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	2,925	2,925	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	2,925	2,925
<i>Total: Sheriff Special Justice Fund</i>			2,925		2,925	2,925
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	88,816	88,816	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	88,816
<i>Total: Sheriff Special Treasury Fund</i>			88,816		-	88,816
Airport Operating Fund (520)						
Miscellaneous	1,140,000	1,154,400	14,400	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	14,400
Use of Net Position	164,424	150,024	(14,400)	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	(14,400)
<i>Total: Airport Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Miscellaneous	20,000	129,197	109,197	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	109,197
Use of Net Position	75,297	-	(75,297)	Correction GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(75,297)
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Charges for Services	347,175,348	347,375,348	200,000	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	200,000
Miscellaneous	50,000	69,069	19,069	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	19,069
Use of Net Position	20,533,081	19,955,969	(577,112)	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	(200,000)
				GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(19,069)
				To adjust budget for 90 day job vacancies.	(126,036)	(358,043)
				Total: Use of Fund Balance	(126,036)	(577,112)
<i>Total: Water and Sewer Operating Fund</i>			(358,043)		(126,036)	(358,043)
Administrative Support Fund (665)						
Use of Net Position	458,131	-	(458,131)	To adjust budget for 90 day job vacancies.	(151,012)	(458,131)
<i>Total: Administrative Support Fund</i>			(458,131)		(151,012)	(458,131)
Total Revenue Budget Adjustments			\$ 2,119,383		\$ 2,977,220	\$ 2,119,383

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 2/29/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Transportation	\$ 25,616,315	\$ 25,539,377	\$ (76,938)	To adjust budget for 90 day job vacancies.	\$ (41,881)	\$ (76,938)
Corrections	19,535,463	19,439,556	(95,907)	Transfer from Non-Departmental: Inmate Medical Reserve.	-	22,599
				To adjust budget for 90 day job vacancies.	(61,170)	(118,506)
				Total: Juvenile Court	(61,170)	(95,907)
Community Services	14,705,354	14,672,778	(32,576)	To adjust budget for 90 day job vacancies.	(2,804)	(32,576)
Community Services - Elections	11,013,658	10,965,152	(48,506)	To adjust budget for 90 day job vacancies.	(12,837)	(48,506)
Juvenile Court	8,702,916	9,352,312	649,396	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	397,636
				Transfer from Non-Departmental: Inmate Medical Reserve	-	336
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	72,678
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	77,246	77,246
				Total: Juvenile Court	77,246	649,396
				Sheriff	106,922,315	107,544,815
Total: Sheriff	-	622,500				
Judiciary	27,447,287	29,988,820	2,541,533	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,236,544
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	304,989
				Total: Judiciary	-	2,541,533
Probate Court	3,177,490	3,261,970	84,480	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,480
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	-	84,480

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solicitor General	6,428,565	6,429,065	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental:						
Reserves - Court Interpreters	775,550	393,403	(382,147)	Transfer to Juvenile Court.	-	(72,678)
				Transfer to Judiciary.	-	(304,989)
				Transfer to Probate Court.	-	(4,480)
				Total: Reserves - Court Interpreters	-	(382,147)
Reserves - Court Reporters	300,000	198,000	(102,000)	Transfer to Juvenile Court.	-	(101,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(102,000)
Reserves - Indigent Defense	6,000,000	3,285,820	(2,714,180)	Transfer to Juvenile Court.	-	(397,636)
				Transfer to Judiciary.	-	(2,236,544)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,714,180)
Reserves - Prisoner Medical	1,670,881	1,025,446	(645,435)	Transfer to Corrections.	-	(22,599)
				Transfer to Sheriff.	-	(622,500)
				Transfer to Juvenile Court	-	(336)
				Total: Reserves - Prisoner Medical	-	(645,435)
			(3,843,762)	Total: Non-Departmental	-	(3,843,762)
<i>Total: General Fund</i>			(199,280)		(41,446)	(199,280)
Development and Enforcement Services District Fund (104)						
Planning and Development	13,527,529	13,406,524	(121,005)	To adjust budget for 90 day job vacancies.	(74,012)	(121,005)
<i>Total: Development and Enforcement Services District Fund</i>			(121,005)		(74,012)	(121,005)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	133,938,946	133,903,461	(35,485)	To adjust budget for 90 day job vacancies.	-	(35,485)
<i>Total: Fire and Emergency Services District Fund</i>			(35,485)		-	(35,485)
Police Services District Fund (106)						
Police Services	131,307,314	131,563,789	256,475	Transfer from Non-Departmental: Inmate Medical	-	125,000
				To adjust budget for 90 day job vacancies.	-	(147,030)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	278,505	278,505
				Total: Police Services	278,505	256,475

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recorder's Court	2,139,896	2,200,102	60,206	Transfer from Non-Departmental: Indigent Defense Reserve.	-	21,206
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	39,000
				Total: Recorder's Court	-	60,206
Non-Departmental	6,598,020	9,499,451	2,901,431	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(21,206)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	3,086,637	3,086,637
				Total: Non-Departmental	3,086,637	2,901,431
<i>Total: Police Services District Fund</i>			3,218,112		3,365,142	3,218,112
Recreation Fund (105)						
Community Services	44,399,215	44,329,510	(69,705)	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Wood Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	10,000	10,000
				To adjust budget for 90 day job vacancies.	(8,341)	(82,705)
<i>Total: Recreation Fund</i>			(69,705)		1,659	(69,705)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	7,580,514	7,588,124	7,610	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50.	-	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Padens Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242
<i>Total: Street Lighting Fund</i>			7,610		-	7,610
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	175,000	178,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	200,000	202,925	2,925	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	2,925	2,925
<i>Total: Sheriff Special Justice Fund</i>			2,925		2,925	2,925
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	200,000	288,816	88,816	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	88,816
<i>Total: Sheriff Special Treasury Fund</i>			88,816		-	88,816
Solid Waste Operating Fund (595)						
Support Services	40,797,294	40,777,447	(19,847)	To adjust budget for 90 day job vacancies.	(14,886)	(19,847)
Total: Support Services					(14,886)	(19,847)
Working Capital Reserve	2,161,005	2,180,852	19,847	To adjust budget for 90 day job vacancies.	14,886	19,847
Total: Working Capital Reserve					14,886	19,847
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	979,087	963,665	(15,422)	To adjust budget for 90 day job vacancies.	-	(15,422)
Water Resources	29,478,244	29,427,191	(51,053)	To adjust budget for 90 day job vacancies.	(23,951)	(51,053)
Working Capital Reserve	-	100,375	100,375	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	23,951	57,851
					-	42,524
Total: Working Capital Reserve					23,951	100,375
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900
Water and Sewer Operating Fund (501)						
Planning and Development	1,021,277	1,004,506	(16,771)	To adjust budget for 90 day job vacancies.	-	(16,771)
Water Resources	384,747,081	384,405,809	(341,272)	To adjust budget for 90 day job vacancies.	(126,036)	(341,272)
<i>Total: Water and Sewer Operating Fund</i>			(358,043)		(126,036)	(358,043)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
County Administration	5,746,408	5,731,366	(15,042)	To adjust budget for 90 day job vacancies.	(15,042)	(15,042)
Financial Services	11,531,257	11,466,735	(64,522)	To adjust budget for 90 day job vacancies.	(20,864)	(64,522)
Human Resources	4,571,076	4,553,016	(18,060)	To adjust budget for 90 day job vacancies.	-	(18,060)
Information Technology	44,316,813	44,011,747	(305,066)	To adjust budget for 90 day job vacancies.	(123,908)	(305,066)
Law	2,766,292	2,739,586	(26,706)	To adjust budget for 90 day job vacancies.	-	(26,706)
Support Services	16,627,565	16,580,062	(47,503)	To adjust budget for 90 day job vacancies.	(9,966)	(47,503)
Working Capital Reserve	-	18,768	18,768	To adjust budget for 90 day job vacancies.	18,768	18,768
<i>Total: Administrative Support Fund</i>			(458,131)		(151,012)	(458,131)
Total Appropriation Budget Adjustments			\$ 2,119,383		\$ 2,977,220	\$ 2,119,383