



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
OCTOBER 31, 2018  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

[www.gwinnettcounty.com](http://www.gwinnettcounty.com)



## MEMORANDUM

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

**FROM:** Maria Woods  
CFO/Director of Financial Services

**DATE:** November 21, 2018

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

This report, which includes unaudited information for the fiscal year through October 2018 is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 52

## EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in October and early November including utility tax billing and the continuation of fiscal year 2019 budget preparation. Highlights from these activities as well as an update on residential and commercial property tax appeals are discussed below. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 9, followed by financial summaries for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations.

### **Overview of Financial Variances**

Total tax revenues across all tax-related funds are approximately \$24.8 million, or 5.5 percent, higher than this same time last year. The year-over-year increase is primarily attributable to an improving digest characterized by rising home values and new construction.

Other financing sources in the Recreation Fund reflect a year-over-year increase of approximately \$21,900 due to the timing of an annual rent payment from a health services provider. The payment was received in October this year, whereas last year it was received in November.

Charges for services in the E-911 Fund are coming in stronger than this same time last year. This is primarily due to the timing of a quarterly payment from a major wireless provider. The fourth quarter payment was received in October this year, whereas last year it was received in November.

Charges for services in the Stormwater Operating Fund are coming in approximately \$2.1 million, or 6.9 percent, lower than this same time last year. In 2018, the City of Peachtree Corners began providing stormwater services, thereby causing the County to lose the portion of stormwater fee revenues associated with the City of Peachtree Corners.

### **Utility Tax Billing**

Pending receipt of final valuations from the Georgia Department of Revenue for utility taxes and in accordance with the Official Code of Georgia Annotated (O.C.G.A.) 48-2-18, the County billed 85 percent of the prior year's taxable value for utility taxes, and they have a December 1, 2018 due date. The amount billed for the County was \$5,515,131, which is approximately 0.69 percent higher than last year. Final adjusted tax bills reconciled for prior payments are expected to be issued in mid-December.

### **Residential and Commercial Property Tax Appeals**

Notices of Current Assessment for the 2018 tax year for residential and commercial properties were mailed on April 6, 2018 (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 8,397 residential and commercial real property tax appeals, a 32 percent decrease from the number of real property appeals filed last year. As of November 13, 2018, 91.03 percent of the appeals have been settled.

## 2019 Budget Preparation

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

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

## RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is up approximately \$2.9 million, or 57 percent, compared to this same time last year. This is primarily due to increased interest rates and additional funds available to invest.

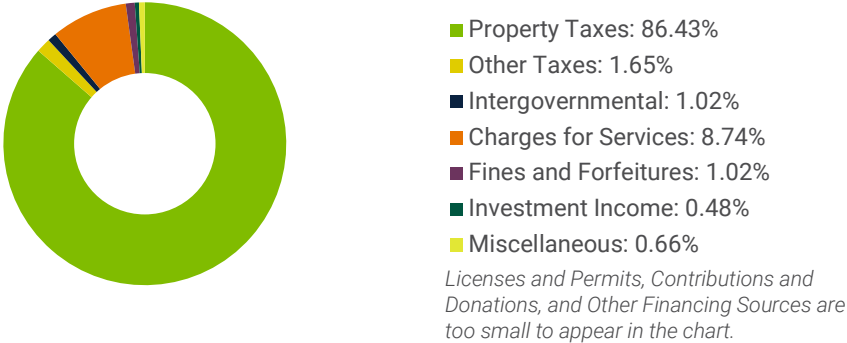
The Tourism Fund reflects a \$3.4 million increase in expenses compared to this same time last year. The increase is primarily due to a \$5 million transfer to capital for the expansion of the civic center. The increase is partially offset by a decrease in expenses related to a bond refunding transaction in early 2017—a \$1.99 million transfer was made from the Tourism Fund to the Stadium Fund to complete that transaction. Consequently, the Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.4 million decrease in stadium operations expenses compared to last year.

Miscellaneous revenue in the Administrative Support Fund is down \$953,400, or 75.6 percent, compared to this same time last year due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

# GENERAL FUND (PAGE 10)

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

**GENERAL FUND  
2018 YTD REVENUES BY CATEGORY**



Tax revenues in the General Fund are up approximately \$12 million, or 5.2 percent, over this same time last year, primarily due to a \$7.6 million increase in real property taxes and a \$4.2 million increase in motor vehicle taxes. The increase in motor vehicle taxes is a result of an increase in the local government share of title ad valorem taxes (TAVT) from 45.61 percent to 51.58 percent. Current law requires the Department of Revenue to evaluate local tax revenues from the prior year to determine the percentage of TAVT that will be distributed to state and local governments for the current calendar year.

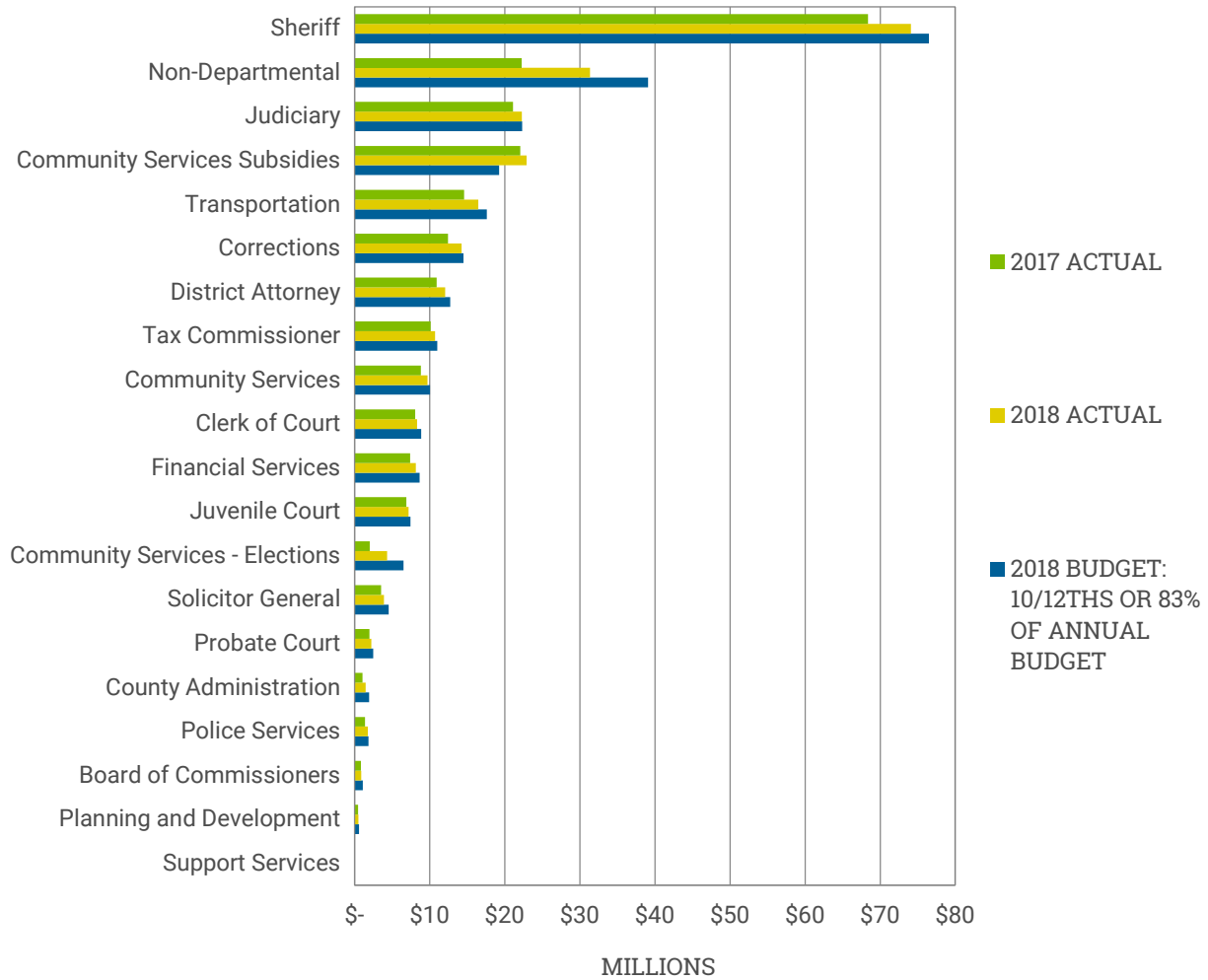
Licenses and permits are up approximately \$114,600, or 59.6 percent, due to an increase in utility right-of-way permits. In preparation of the Super Bowl coming to Atlanta in 2019, 5G wireless technology service is being expanded into Gwinnett County. This technology requires the installation of new mini cell towers, which has resulted in increases in utility right-of-way permits.

Charges for services are up approximately \$1.3 million, or 5.6 percent, compared to this same time last year, primarily due to increased court revenues in the Sheriff’s Office resulting from the relocation of a major registered agent to Gwinnett County.

Fines and forfeitures reflect a \$480,200, or 14.6 percent, decrease compared to this same time last year. The year-over-year decline is primarily attributable to a reduction in probation fine collections.

Other financing sources are up approximately \$347,600 over this same time last year. The increase is primarily due to a grant received from the Department of Community Affairs to offset the cost of exempting the airport’s jet fuel sales from sales tax. The sale of surplus property located at Campbell Road has also contributed to the year-over-year increase.

**GENERAL FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
OCTOBER 2017 – 2018 YTD EXPENDITURES**



Non-departmental expenditures in the General Fund are up approximately \$9.1 million, or 41 percent, over this same time this year. This is primarily due to increases in contributions to capital.

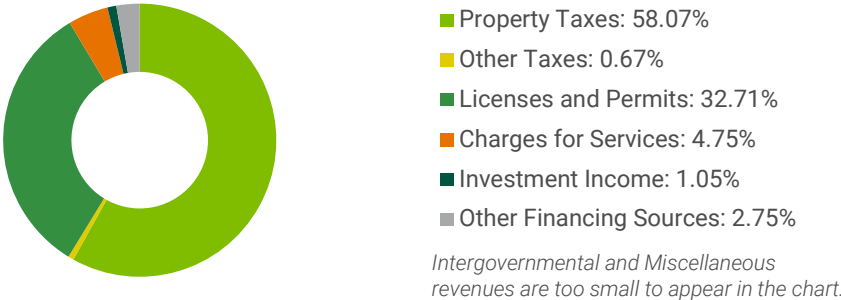
Community Services Subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other agencies are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, all Community Services subsidy recipients have received four quarterly subsidies for 2018.

The General Fund reflects a newly established budget of \$23,104 for Support Services. Budget was established to pay lease payments for a Day Reporting Center approved by the Board of Commissioners.

# DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

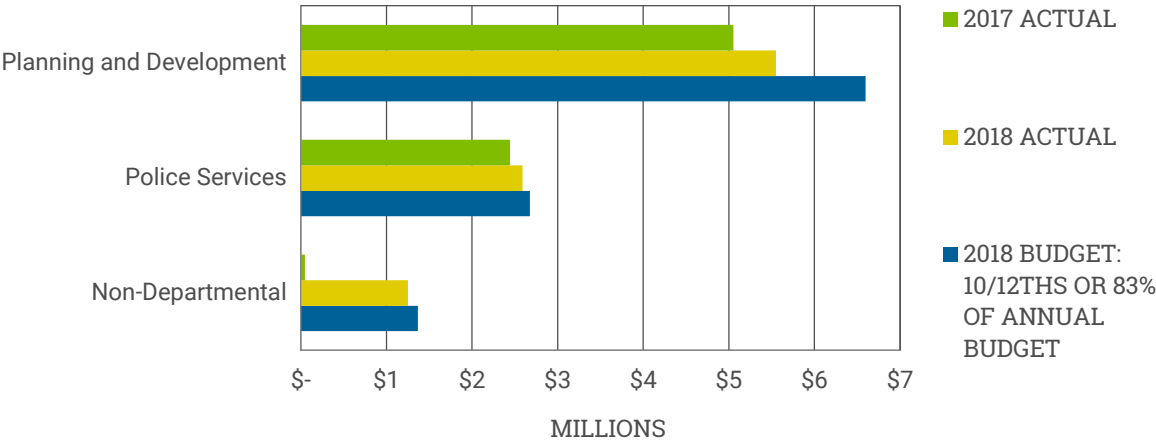
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

## DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY



Revenues in the Development and Enforcement Services District Fund are up approximately \$1 million, or 9.2 percent, over this same time last year as development in the county continues to grow at a moderate pace. Licenses and permits (building permits) and charges for services (development permits) are up \$556,600 and \$55,700, respectively. A \$333,400 increase in property taxes is also contributing to the increase.

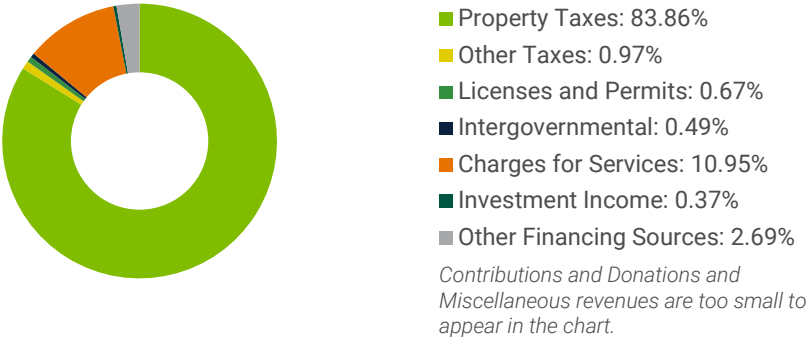
## DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT OCTOBER 2017 – 2018 YTD EXPENDITURES



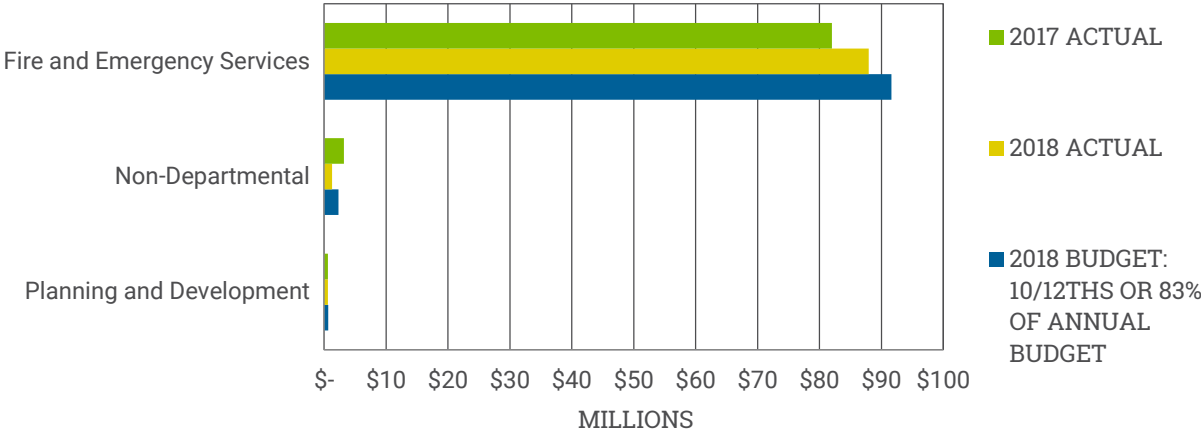
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

### FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY



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



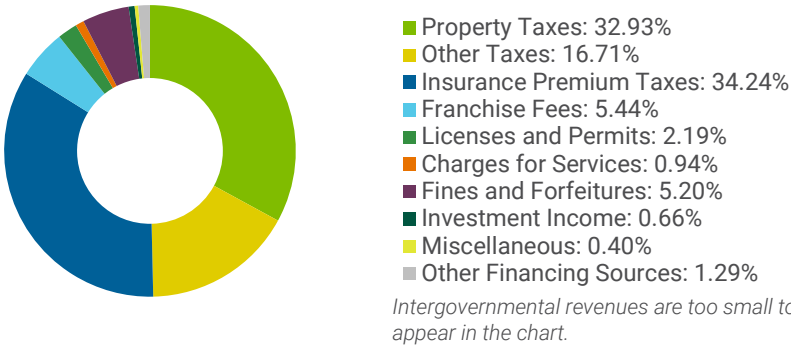
Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$5.9 million, or 7.3 percent, compared to this same time last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process, salary increases, and increases in overtime.



# POLICE SERVICES DISTRICT FUND (PAGE 16)

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

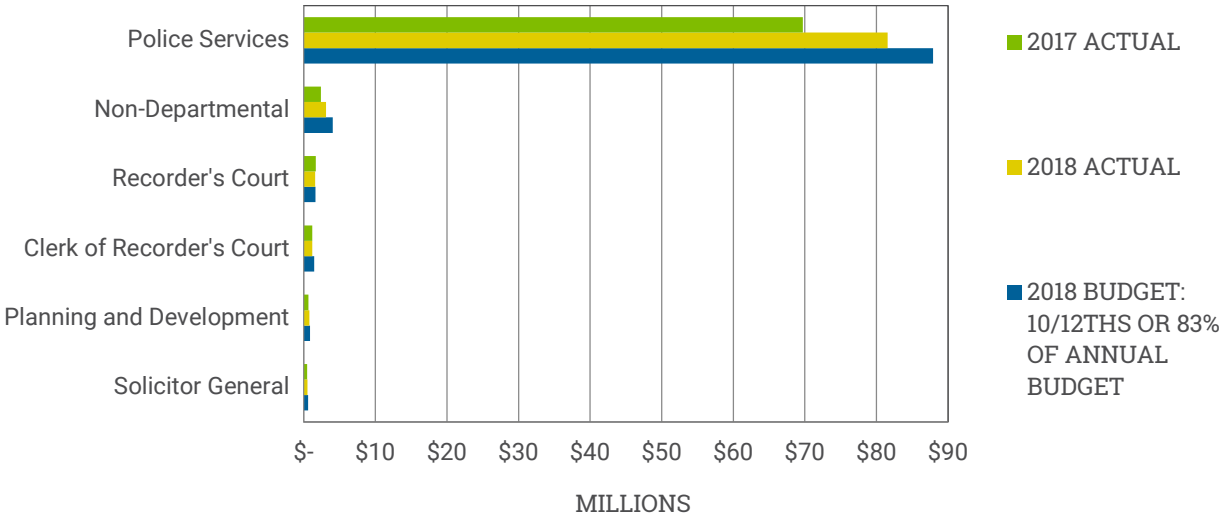
## POLICE SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY



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

Insurance premium taxes reflect a \$2.9 million, or 8 percent, increase over last year. Insurance premium taxes are collected and distributed annually, typically in October, by the State Insurance Commissioner on the basis of population formulas.

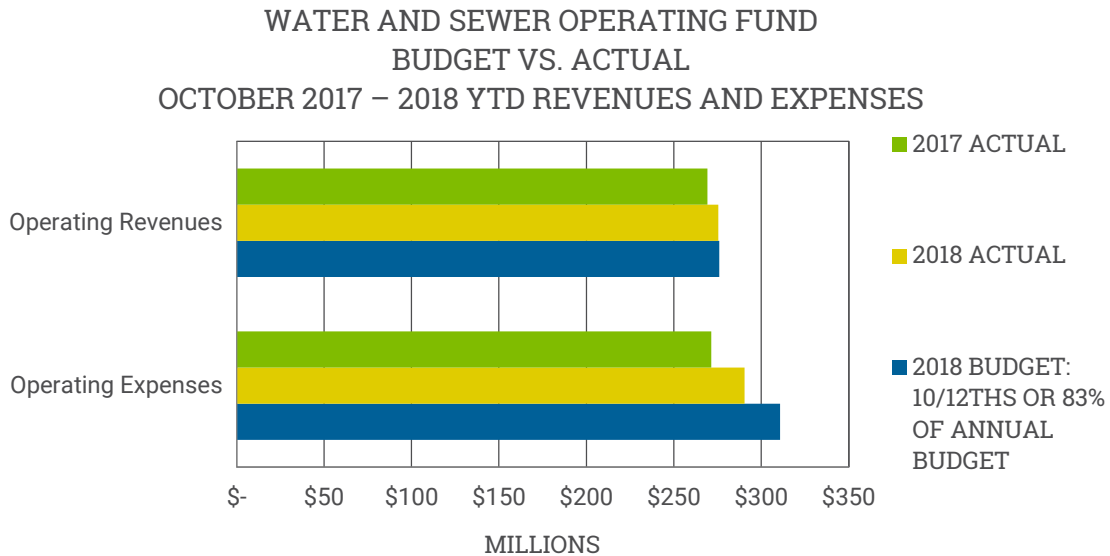
## POLICE SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT OCTOBER 2017 – 2018 YTD EXPENDITURES



Police Services expenditures in the Police Services District Fund are up approximately \$11.8 million, or 16.9 percent, over this same time last year, primarily due to new positions added during the 2018 budget process, salary increases, and an increase in the transfer to capital vehicles.

## WATER & SEWER OPERATING FUND (PAGE 45)

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



Year-to-date Water and Sewer Operating Fund revenues are approximately \$6.2 million, or 2.3 percent, higher than this time last year. This is primarily attributable to a 1.3 percent year-over-year increase in water consumption, as well as increases in system development charge revenues.

Although revenues are higher than this time last year, they are approximately \$425,500, or 0.15 percent, under budget based on the percentage of the fiscal year that has lapsed. This is due to a combination of factors. Revenues are coming in under budget due to lower than expected water retail, water wholesale, sewer wholesale, and conservation surcharge revenues. These revenues are being partially offset by higher than expected water reconnect, water base, sewer retail, and system development charge revenues.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$19.1 million, or 7 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to increases in the transfer to the Water and Sewer Renewal and Extension capital fund. This fund is used for major repairs, renovations, expansions, facilities, future development of the water and sewer system, and the acquisition of new and replacement equipment. New positions added during the 2018 budget process and salary increases are also contributing to the increase in expenses.

Although year-to-date expenses are higher than this time last year, they are approximately \$20.3 million, or 6.5 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
Revenues:						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 242,355,439	98.45%	\$ 230,316,490	92.65%
Licenses and Permits	363,300	363,300	306,864	84.47%	192,305	71.16%
Intergovernmental	3,584,798	3,584,798	2,806,352	78.28%	2,741,097	78.06%
Charges for Services	27,327,754	27,327,754	24,042,778	87.98%	22,758,868	91.44%
Fines and Forfeitures	4,303,648	4,303,648	2,808,395	65.26%	3,288,595	83.25%
Investment Income	866,413	866,413	1,311,700	151.39%	967,214	159.61%
Contributions and Donations	60,000	62,800	39,602	63.06%	32,334	24.46%
Miscellaneous	965,695	999,195	1,821,658	182.31%	1,343,055	133.37%
Other Financing Sources	165,000	209,194	543,408	259.76%	195,760	88.66%
Revenues without Use of Fund Balance	283,807,810	283,888,304	276,036,196	97.23%	261,835,718	92.46%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,521,650	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 320,231,655</b>	<b>\$ 320,409,954</b>	<b>\$ 276,036,196</b>	<b>86.15%</b>	<b>\$ 261,835,718</b>	<b>90.25%</b>
Appropriations:						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 886,296	68.64%	\$ 824,456	67.69%
County Administration	2,303,160	2,304,160	1,474,484	63.99%	1,053,681	58.08%
Financial Services	10,409,954	10,376,868	8,148,773	78.53%	7,380,196	81.01%
Tax Commissioner	13,227,125	13,227,125	10,710,663	80.97%	10,113,097	80.62%
Transportation	21,311,135	21,136,805	16,460,919	77.88%	14,580,918	76.27%
Planning and Development	698,508	681,275	509,222	74.75%	458,794	72.14%
Police Services	2,220,116	2,220,116	1,743,803	78.55%	1,384,870	69.18%
Corrections	17,581,177	17,410,630	14,231,555	81.74%	12,456,459	77.67%
Community Services	12,257,181	12,033,273	9,692,893	80.55%	8,824,819	76.30%
Community Services Subsidies:						
Atlanta Regional Commission	995,814	995,814	985,400	98.95%	966,810	100.00%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,564,391	100.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	660,638	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	175,000	100.00%	175,000	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	759,805	759,805	569,583	74.96%	495,101	69.66%
Library Subsidy	17,700,800	17,700,800	17,700,800	100.00%	16,950,800	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	23,093,531	23,093,531	22,892,895	99.13%	22,049,823	99.03%
Community Services - Elections	7,892,250	7,838,683	4,312,187	55.01%	2,001,556	74.46%
Juvenile Court	8,026,992	8,930,858	7,173,993	80.33%	6,904,498	80.67%

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Sheriff	90,766,098	91,812,584	74,075,991	80.68%	68,383,967	78.55%
Clerk of Court	10,631,232	10,631,232	8,309,279	78.16%	8,077,767	77.64%
Judiciary	20,945,067	26,788,067	22,276,444	83.16%	21,079,137	82.89%
Probate Court	2,797,379	2,989,379	2,233,355	74.71%	1,985,010	77.08%
District Attorney	15,281,202	15,281,202	12,082,202	79.07%	10,933,950	80.59%
Solicitor General	5,450,717	5,453,217	3,898,759	71.49%	3,513,685	72.79%
Support Services	-	23,104	-	0.00%	-	-
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	218,106	43.62%	-	0.00%
Contingency	1,591,192	1,591,192	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	-	0.00%	-	-
Contribution to Capital	14,984,593	14,984,593	12,487,161	83.33%	3,818,796	83.30%
Contribution to Local Transit	9,467,537	10,402,537	8,520,900	81.91%	8,306,700	65.22%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	10,959	2.19%	-	-
Medical Examiner	1,321,138	1,321,138	1,091,475	82.62%	1,213,424	88.82%
Motor Vehicle Contribution	9,449,046	9,449,046	4,751,075	50.28%	4,570,822	47.74%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	205,000	205,000	72,604	35.42%	85,832	41.87%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	189,500	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	375,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	685,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	644,514	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	2,254,274	88.19%	2,289,541	78.41%
Other Governmental Agencies	502,333	502,333	480,291	95.61%	472,426	94.31%
Other Miscellaneous	200,500	200,500	64,429	32.13%	84,269	61.81%
Total Non-Departmental	54,047,638	46,886,652	31,351,274	66.87%	22,241,810	57.49%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 320,231,655</b>	<b>\$ 320,409,954</b>	<b>\$ 252,464,987</b>	<b>78.79%</b>	<b>\$ 224,248,493</b>	<b>77.30%</b>

Projected Fund Balance December 31 \$ 117,744,037 \$ 117,646,232

Fund Balance as of Report Date \$ 177,739,091

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

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 438,193	91.73%	\$ 671,065	1,225.22%
Intergovernmental	-	-	-	-	37,730	93.96%
Investment Income	75,000	75,000	169,108	225.48%	108,766	-
Revenues without Use of Fund Balance	552,718	552,718	607,301	109.88%	817,561	861.27%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,250,750	\$ 4,250,750	\$ 607,301	14.29%	\$ 817,561	19.17%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,247,450	99.92%	\$ 4,265,621	100.00%
TOTAL APPROPRIATIONS	\$ 4,250,750	\$ 4,250,750	\$ 4,247,450	99.92%	\$ 4,265,621	100.00%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Fund Balance as of Report Date			\$ 12,348,140			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 7,076,763	102.65%	\$ 6,743,344	97.86%
Licenses and Permits	4,054,250	4,054,250	3,941,546	97.22%	3,384,910	85.14%
Intergovernmental	44,634	44,634	35,412	79.34%	36,152	89.69%
Charges for Services	519,835	519,835	572,385	110.11%	516,695	99.72%
Investment Income	65,000	65,000	126,754	195.01%	73,033	202.87%
Miscellaneous	-	-	12,469	-	6,986	-
Other Financing Sources	659,236	659,236	331,470	50.28%	318,895	47.74%
Revenues without Use of Fund Balance	12,237,237	12,237,237	12,096,799	98.85%	11,080,015	91.35%
Use of Fund Balance	609,424	534,793	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 12,846,661</b>	<b>\$ 12,772,030</b>	<b>\$ 12,096,799</b>	<b>94.71%</b>	<b>\$ 11,080,015</b>	<b>91.35%</b>
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,917,956	\$ 5,549,645	70.09%	\$ 5,054,496	70.26%
Police Services	3,211,574	3,211,574	2,590,160	80.65%	2,443,477	75.14%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	1,585,500	1,250,000	78.84%	47,166	32.93%
Total Non-Departmental	1,642,500	1,642,500	1,250,000	76.10%	47,166	23.56%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,846,661</b>	<b>\$ 12,772,030</b>	<b>\$ 9,389,805</b>	<b>73.52%</b>	<b>\$ 7,545,139</b>	<b>62.21%</b>
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,584,265				
Fund Balance as of Report Date			\$ 12,826,052			

# YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 92,697,342	98.91%	\$ 87,518,558	96.82%
Licenses and Permits	901,000	901,000	730,468	81.07%	729,381	80.96%
Intergovernmental	622,174	622,174	537,948	86.46%	501,097	93.83%
Charges for Services	15,485,600	15,485,600	11,963,333	77.25%	11,814,836	76.25%
Investment Income	180,000	180,000	406,610	225.89%	212,636	163.57%
Contributions and Donations	-	-	130	-	1,107	-
Miscellaneous	1,500	68,877	227,278	329.98%	176,011	3,918.32%
Other Financing Sources	5,859,873	5,859,873	2,946,403	50.28%	2,834,618	47.74%
TOTAL REVENUES	<u>\$ 116,771,197</u>	<u>\$ 116,838,574</u>	<u>\$ 109,509,512</u>	93.73%	<u>\$ 103,788,244</u>	91.53%
Appropriations:						
Planning and Development	\$ 795,471	\$ 777,974	\$ 615,069	79.06%	\$ 600,361	79.13%
Fire and Emergency Services	111,142,967	109,942,266	87,951,833	80.00%	82,004,921	78.67%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	1,250,000	51.65%	3,181,192	67.15%
Total Non-Departmental	<u>2,780,000</u>	<u>2,780,000</u>	<u>1,250,000</u>	44.96%	<u>3,181,192</u>	62.41%
Appropriations without Contribution to Fund Balance	<u>114,718,438</u>	<u>113,500,240</u>	<u>89,816,902</u>	79.13%	<u>85,786,474</u>	77.92%
Contribution to Fund Balance	2,052,759	3,338,334	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 116,771,197</u>	<u>\$ 116,838,574</u>	<u>\$ 89,816,902</u>	76.87%	<u>\$ 85,786,474</u>	75.65%
Projected Fund Balance December 31	\$ 54,822,325	\$ 56,107,900				
Fund Balance as of Report Date			\$ 72,462,176			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 6,684	148.53%	\$ 4,870	123.82%
Revenues without Use of Fund Balance	4,500	4,500	6,684	148.53%	4,870	123.82%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 45,312</b>	<b>\$ 45,312</b>	<b>\$ 6,684</b>	<b>14.75%</b>	<b>\$ 4,870</b>	<b>10.78%</b>
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 33,244	73.37%	\$ 27,767	61.46%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 45,312</b>	<b>\$ 45,312</b>	<b>\$ 33,244</b>	<b>73.37%</b>	<b>\$ 27,767</b>	<b>61.46%</b>
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Fund Balance as of Report Date			\$ 713,687			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 63,123,485	101.17%	\$ 61,206,455	99.82%
Insurance Premium Taxes	30,291,123	30,291,123	39,232,647	129.52%	36,320,554	119.90%
Licenses and Permits	4,085,900	4,085,900	2,511,825	61.48%	2,453,852	58.50%
Intergovernmental	255,268	255,268	196,316	76.91%	205,044	92.33%
Charges for Services	785,210	785,210	1,079,203	137.44%	1,070,507	104.91%
Fines and Forfeitures	8,125,772	8,125,772	5,953,390	73.27%	6,230,809	68.47%
Investment Income	350,000	350,000	760,046	217.16%	423,930	211.97%
Contributions and Donations	-	-	-	-	17,500	100.00%
Miscellaneous	382,062	382,062	455,402	119.20%	416,764	144.93%
Other Financing Sources	2,929,937	2,929,937	1,473,202	50.28%	1,417,309	47.74%
Revenues without Use of Fund Balance	109,601,519	109,601,519	114,785,516	104.73%	109,762,724	100.13%
Use of Fund Balance	7,595,650	6,249,872	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 117,197,169</b>	<b>\$ 115,851,391</b>	<b>\$ 114,785,516</b>	<b>99.08%</b>	<b>\$ 109,762,724</b>	<b>100.13%</b>
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 786,032	74.11%	\$ 664,828	83.84%
Police Services	106,493,225	105,478,947	81,535,911	77.30%	69,726,377	74.68%
Recorder's Court	1,855,316	1,968,316	1,576,990	80.12%	1,689,980	84.09%
Solicitor General	738,507	738,507	520,717	70.51%	488,102	63.92%
Clerk of Recorder's Court	1,752,625	1,752,625	1,192,671	68.05%	1,195,508	77.79%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,728,250	4,283,750	2,997,081	69.96%	2,298,002	62.19%
Total Non-Departmental	5,296,886	4,852,386	3,117,717	64.25%	2,418,638	56.73%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 117,197,169</b>	<b>\$ 115,851,391</b>	<b>\$ 88,730,038</b>	<b>76.59%</b>	<b>\$ 76,183,433</b>	<b>69.50%</b>
Projected Fund Balance December 31	\$ 57,978,772	\$ 59,324,550				
Fund Balance as of Report Date			\$ 91,629,900			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 29,516,528	98.56%	\$ 27,918,269	95.79%
Intergovernmental	185,660	185,660	141,394	76.16%	149,349	93.96%
Charges for Services	4,838,536	4,838,536	3,803,506	78.61%	3,782,500	84.08%
Investment Income	75,000	75,000	197,211	262.95%	101,496	173.43%
Contributions and Donations	38,300	38,300	43	0.11%	260	0.54%
Miscellaneous	2,622,079	2,622,579	2,190,922	83.54%	2,121,832	89.40%
Other Financing Sources	26,930	26,930	21,930	81.43%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,736,071	35,871,534	95.06%	34,073,706	93.84%
Use of Fund Balance	2,149,496	1,943,291	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 39,885,067</b>	<b>\$ 39,679,362</b>	<b>\$ 35,871,534</b>	<b>90.40%</b>	<b>\$ 34,073,706</b>	<b>93.84%</b>
Appropriations:						
Community Services	\$ 38,075,611	\$ 37,869,906	\$ 29,012,224	76.61%	\$ 25,952,854	76.06%
Support Services	191,684	191,684	119,743	62.47%	128,685	73.38%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	1,281,477	82.53%	1,280,842	82.53%
Total Non-Departmental	1,617,772	1,617,772	1,281,477	79.21%	1,280,842	79.21%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 39,885,067</b>	<b>\$ 39,679,362</b>	<b>\$ 30,413,444</b>	<b>76.65%</b>	<b>\$ 27,362,381</b>	<b>75.36%</b>
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,838,067				
Fund Balance as of Report Date			\$ 25,239,448			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 694,815	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 694,815</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 694,815			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 424,701	-	\$ 472,558	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 424,701</u>	-	<u>\$ 472,558</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Fund Balance as of Report Date			\$ 1,374,660			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,200,701	-	\$ 1,149,423	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,200,701</u>	-	<u>\$ 1,149,423</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Fund Balance as of Report Date			\$ 4,158,912			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 98,438	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,438</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 98,438			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 264,268	-	\$ 53,896	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,268</u>	-	<u>\$ 53,896</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 126,819	\$ 126,819				
Fund Balance as of Report Date			\$ 391,087			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 118,241	97.02%	\$ 116,857	100.09%
Investment Income	7,000	7,000	10,074	143.91%	7,339	116.60%
Revenues without Use of Fund Balance	128,872	128,872	128,315	99.57%	124,196	100.94%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 161,783</b>	<b>\$ 161,783</b>	<b>\$ 128,315</b>	<b>79.31%</b>	<b>\$ 124,196</b>	<b>77.52%</b>
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 104,211	64.41%	\$ 68,346	42.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 161,783</b>	<b>\$ 161,783</b>	<b>\$ 104,211</b>	<b>64.41%</b>	<b>\$ 68,346</b>	<b>42.66%</b>
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Fund Balance as of Report Date			\$ 1,277,802			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,417,134	\$ 7,077,321	95.42%	\$ 7,020,329	96.73%
Investment Income	3,740	3,740	24,808	663.32%	6,062	170.95%
Revenues without Use of Fund Balance	7,394,502	7,420,874	7,102,129	95.70%	7,026,391	96.76%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,543,825	\$ 7,570,197	\$ 7,102,129	93.82%	\$ 7,026,391	94.15%
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,570,197	\$ 5,344,341	70.60%	\$ 5,441,979	72.92%
TOTAL APPROPRIATIONS	\$ 7,543,825	\$ 7,570,197	\$ 5,344,341	70.60%	\$ 5,441,979	72.92%
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Fund Balance as of Report Date			\$ 4,008,961			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Authority Imaging Fund (020)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018		Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 518,163	85.46%	\$ 523,205	85.15%
Investment Income	2,407	2,407	2,245	93.27%	1,961	89.38%
Revenues without Use of Fund Balance	608,696	608,696	520,408	85.50%	525,166	85.16%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,191,421</b>	<b>\$ 1,191,421</b>	<b>\$ 520,408</b>	<b>43.68%</b>	<b>\$ 525,166</b>	<b>54.70%</b>
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 992,851	83.33%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,191,421</b>	<b>\$ 1,191,421</b>	<b>\$ 992,851</b>	<b>83.33%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Fund Balance as of Report Date			\$ 2,280,259			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 91,873	94.33%	\$ 78,920	90.71%
Miscellaneous	9,600	9,600	9,720	101.25%	8,556	106.95%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 101,593</u>	94.95%	<u>\$ 87,476</u>	92.08%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 7,963	39.20%	\$ 8,752	45.31%
Appropriations without Contribution to Fund Balance	20,315	20,315	7,963	39.20%	8,752	45.31%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 7,963</u>	7.44%	<u>\$ 8,752</u>	9.21%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Fund Balance as of Report Date			\$ 403,297			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 55% Solicitor and 45% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 55% Solicitor and 45% District Attorney
- Interest Earned Dividends - 55% Solicitor and 45% District

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 583,936	77.90%	\$ 559,667	71.13%
Investment Income	2,500	2,500	15,887	635.48%	7,394	-
Miscellaneous	-	-	2,252	-	1,930	-
Revenues without Use of Fund Balance	752,110	752,110	602,075	80.05%	568,991	72.31%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 602,075</u>	68.10%	<u>\$ 568,991</u>	44.04%
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 250,255	77.16%	\$ 360,380	76.77%
Solicitor General	559,769	559,769	429,329	76.70%	518,869	63.08%
TOTAL APPROPRIATIONS	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 679,584</u>	76.87%	<u>\$ 879,249</u>	68.05%
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Fund Balance as of Report Date			\$ 775,072			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 153,747	\$ 153,747	100.00%	\$ 104,802	92.08%
Investment Income	-	-	-	-	65	-
Revenues without Use of Fund Balance	-	153,747	153,747	100.00%	104,867	92.13%
Use of Fund Balance	140,000	4,990	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 140,000</b>	<b>\$ 158,737</b>	<b>\$ 153,747</b>	<b>96.86%</b>	<b>\$ 104,867</b>	<b>41.19%</b>
Appropriations:						
District Attorney	\$ 140,000	\$ 158,737	\$ 91,232	57.47%	\$ 66,942	26.29%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,000</b>	<b>\$ 158,737</b>	<b>\$ 91,232</b>	<b>57.47%</b>	<b>\$ 66,942</b>	<b>26.29%</b>
Projected Fund Balance December 31	\$ 2,793	\$ 137,803				
Fund Balance as of Report Date			\$ 205,308			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,785	\$ 9,785	100.00%	\$ 36,666	100.00%
Revenues without Use of Fund Balance	-	9,785	9,785	100.00%	36,666	100.00%
Use of Fund Balance	23,328	23,328	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 23,328</b>	<b>\$ 33,113</b>	<b>\$ 9,785</b>	<b>29.55%</b>	<b>\$ 36,666</b>	<b>100.00%</b>
Appropriations:						
District Attorney	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,328</b>	<b>\$ 33,113</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Fund Balance as of Report Date			\$ 46,451			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## E-911 Fund (095)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018		Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,314	-	\$ -	-
Charges for Services	16,991,734	16,991,734	17,240,379	101.46%	15,590,234	96.88%
Investment Income	226,880	226,880	337,210	148.63%	232,986	179.71%
Miscellaneous	-	-	14,726	-	10,207	-
Revenues without Use of Fund Balance	17,218,614	17,218,614	17,598,629	102.21%	15,833,427	97.61%
Use of Fund Balance	5,558,757	5,204,717	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 22,777,371</u>	<u>\$ 22,423,331</u>	<u>\$ 17,598,629</u>	78.48%	<u>\$ 15,833,427</u>	71.87%
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,040,579	\$ 12,581,126	69.74%	\$ 12,063,021	66.34%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	4,086,763	100.00%	3,528,021	100.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	4,086,763	93.25%	3,528,021	91.68%
TOTAL APPROPRIATIONS	<u>\$ 22,777,371</u>	<u>\$ 22,423,331</u>	<u>\$ 16,667,889</u>	74.33%	<u>\$ 15,591,042</u>	70.77%
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,369,924				
Fund Balance as of Report Date			\$ 26,505,381			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Juvenile Court Supervision Fund (030)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018		Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 60,689	113.41%	\$ 48,197	92.04%
Revenues without Use of Fund Balance	53,512	53,512	60,689	113.41%	48,197	92.04%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 61,551</b>	<b>\$ 61,551</b>	<b>\$ 60,689</b>	<b>98.60%</b>	<b>\$ 48,197</b>	<b>92.04%</b>
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 30,576	49.68%	\$ 44,493	93.43%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,551</b>	<b>\$ 61,551</b>	<b>\$ 30,576</b>	<b>49.68%</b>	<b>\$ 44,493</b>	<b>84.97%</b>
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Fund Balance as of Report Date			\$ 156,176			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Police Special Justice Fund (070)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 238,186	\$ 238,186	100.00%	\$ 35,505	98.42%
Miscellaneous	-	-	-	-	750	-
Revenues without Use of Fund Balance	-	238,186	238,186	100.00%	36,255	100.50%
Use of Fund Balance	500,893	262,707	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 238,186</b>	<b>47.55%</b>	<b>\$ 36,255</b>	<b>5.08%</b>
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 132,592	26.47%	\$ 308,121	43.20%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 132,592</b>	<b>26.47%</b>	<b>\$ 308,121</b>	<b>43.20%</b>
Projected Fund Balance December 31	\$ 264,700	\$ 502,886				
Fund Balance as of Report Date			\$ 871,187			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Police Special State Fund (072)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 158,890	\$ 160,278	100.87%	\$ 481,005	100.45%
Miscellaneous	-	-	-	-	1,745	-
Revenues without Use of Fund Balance	-	158,890	160,278	100.87%	482,750	100.82%
Use of Fund Balance	582,495	423,605	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 582,495</b>	<b>\$ 582,495</b>	<b>\$ 160,278</b>	<b>27.52%</b>	<b>\$ 482,750</b>	<b>79.25%</b>
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 274,692	47.16%	\$ 284,049	46.63%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 582,495</b>	<b>\$ 582,495</b>	<b>\$ 274,692</b>	<b>47.16%</b>	<b>\$ 284,049</b>	<b>46.63%</b>
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,272,730				
Fund Balance as of Report Date			\$ 2,581,921			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Sheriff Inmate Fund (090)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018		Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 679,747	89.72%	\$ 632,869	96.41%
Investment Income	-	-	36,687	-	482	-
<b>TOTAL REVENUES</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 716,434</u>	94.57%	<u>\$ 633,351</u>	82.30%
Appropriations:						
Sheriff	\$ 599,920	\$ 674,920	\$ 338,369	50.13%	\$ 431,980	56.13%
Appropriations without Contribution to Fund Balance	599,920	674,920	338,369	50.13%	431,980	56.13%
Contribution to Fund Balance	157,686	82,686	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 338,369</u>	44.66%	<u>\$ 431,980</u>	56.13%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,193,795				
Fund Balance as of Report Date			\$ 3,489,174			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Sheriff Special Justice Fund (065)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 61,632	\$ 64,680	104.95%	\$ 73,532	100.00%
Investment Income	-	-	-	-	13	-
Other Financing Sources	-	-	66,368	-	-	-
Revenues without Use of Fund Balance	-	61,632	131,048	212.63%	73,545	100.02%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 161,632</b>	<b>\$ 131,048</b>	<b>81.08%</b>	<b>\$ 73,545</b>	<b>42.38%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 161,632	\$ 43,482	26.90%	\$ 25,000	14.41%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 161,632</b>	<b>\$ 43,482</b>	<b>26.90%</b>	<b>\$ 25,000</b>	<b>14.41%</b>
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Fund Balance as of Report Date			\$ 411,610			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Sheriff Special Treasury Fund (066)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ 151,701	\$ 191,096	125.97%	\$ 208,402	100.00%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	151,701	191,096	125.97%	208,421	100.01%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 301,701</b>	<b>\$ 191,096</b>	<b>63.34%</b>	<b>\$ 208,421</b>	<b>58.15%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 301,701	\$ 141,462	46.89%	\$ 115,407	32.20%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 301,701</b>	<b>\$ 141,462</b>	<b>46.89%</b>	<b>\$ 115,407</b>	<b>32.20%</b>
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Fund Balance as of Report Date			\$ 469,388			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 96,835	\$ 96,941	100.11%	\$ 81,079	100.00%
Investment Income	-	-	259	-	190	-
Revenues without Use of Fund Balance	-	96,835	97,200	100.38%	81,269	100.23%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 171,835	\$ 97,200	56.57%	\$ 81,269	52.52%
Appropriations:						
Sheriff	\$ 75,000	\$ 171,835	\$ 6,312	3.67%	\$ 17,949	11.60%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 171,835	\$ 6,312	3.67%	\$ 17,949	11.60%
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Fund Balance as of Report Date			\$ 393,464			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Stadium Fund (055)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 775,290	88.60%	\$ 751,613	85.90%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	761,401	71.89%	746,689	71.78%
Investment Income	-	-	7,879	-	-	-
Miscellaneous	-	-	1	-	1	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,334,050</b>	<b>\$ 2,334,050</b>	<b>\$ 1,944,571</b>	<b>83.31%</b>	<b>\$ 3,888,916</b>	<b>90.32%</b>
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,697,165	99.60%	\$ 4,137,011	96.72%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,697,165	99.60%	4,137,011	96.72%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,334,050</b>	<b>\$ 2,334,050</b>	<b>\$ 1,697,165</b>	<b>72.71%</b>	<b>\$ 4,137,011</b>	<b>96.08%</b>
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Fund Balance as of Report Date			\$ 1,617,381			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 3,120	31.20%	\$ 45,232	565.40%
Revenues without Use of Fund Balance	10,000	10,000	3,120	31.20%	45,232	565.40%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
TOTAL REVENUES	\$ 65,000	\$ 65,000	\$ 3,120	4.80%	\$ 45,232	565.40%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Fund Balance as of Report Date			\$ 304,225			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Tourism Fund (050)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Fund Balance January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 10,477,000	\$ 8,254,579	78.79%	\$ 7,880,515	87.17%
Charges for Services	100	100	758	758.00%	928	928.00%
Investment Income	25,000	25,000	94,827	379.31%	33,772	-
Miscellaneous	-	-	(2)	-	17	-
Revenues without Use of Fund Balance	9,877,100	10,502,100	8,350,162	79.51%	7,915,232	87.56%
Use of Fund Balance	-	3,499,648	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,877,100</b>	<b>\$ 14,001,748</b>	<b>\$ 8,350,162</b>	<b>59.64%</b>	<b>\$ 7,915,232</b>	<b>79.15%</b>
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ 4,919,855	100.00%	\$ 4,923,605	100.00%
Tourism	3,888,580	9,081,893	8,266,621	91.02%	4,825,678	95.05%
Appropriations without Contribution to Fund Balance	8,808,435	14,001,748	13,186,476	94.18%	9,749,283	97.49%
Contribution to Fund Balance	1,068,665	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,877,100</b>	<b>\$ 14,001,748</b>	<b>\$ 13,186,476</b>	<b>94.18%</b>	<b>\$ 9,749,283</b>	<b>97.49%</b>
Projected Fund Balance December 31	\$ 11,138,531	\$ 6,570,218				
Fund Balance as of Report Date			\$ 5,233,552			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 142,321	88.95%	\$ 153,490	99.99%
Miscellaneous	780,000	780,000	677,375	86.84%	669,216	86.91%
Other Financing Sources	25,000	25,000	-	0.00%	-	-
Revenues without Use of Net Position	965,000	965,000	819,696	84.94%	822,706	89.09%
Use of Net Position	183,188	183,188	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,148,188</b>	<b>\$ 1,148,188</b>	<b>\$ 819,696</b>	<b>71.39%</b>	<b>\$ 822,706</b>	<b>62.76%</b>
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 903,092	78.72%	\$ 1,043,314	79.65%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,148,188</b>	<b>\$ 1,148,188</b>	<b>\$ 903,092</b>	<b>78.65%</b>	<b>\$ 1,043,314</b>	<b>79.59%</b>
Projected Net Position December 31	\$ 603,549	\$ 603,549				
Net Position as of Report Date			\$ 703,341			

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 2,684,445	85.62%	\$ 2,449,685	86.22%
Investment Income	84,000	84,000	106,652	126.97%	45,455	206.61%
Miscellaneous	22,000	22,000	17,774	80.79%	13,672	62.15%
Other Financing Sources	9,467,537	10,402,537	8,520,900	81.91%	8,306,700	65.22%
Revenues without Use of Net Position	12,708,787	13,643,787	11,329,771	83.04%	10,815,512	69.23%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 14,382,290</b>	<b>\$ 15,317,290</b>	<b>\$ 11,329,771</b>	<b>73.97%</b>	<b>\$ 10,815,512</b>	<b>63.63%</b>
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 32,346	41.85%
Transportation	14,382,290	15,317,290	8,053,649	52.58%	7,243,083	42.80%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 14,382,290</b>	<b>\$ 15,317,290</b>	<b>\$ 8,053,649</b>	<b>52.58%</b>	<b>\$ 7,275,429</b>	<b>42.80%</b>
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Net Position as of Report Date			\$ 9,058,058			

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Solid Waste Operating Fund (595)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 656,753	84.74%	\$ 605,070	86.44%
Charges for Services	45,756,741	45,756,741	36,965,732	80.79%	36,572,969	80.78%
Investment Income	300,000	300,000	721,748	240.58%	418,410	188.50%
Miscellaneous	150	150	2,412	1,608.00%	1,024	2,048.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 38,346,645</u>	81.88%	<u>\$ 37,597,473</u>	81.39%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,103,119	\$ 30,919,443	68.55%	\$ 31,291,822	70.32%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>45,122,467</u>	<u>45,113,119</u>	<u>30,919,443</u>	68.54%	<u>31,291,822</u>	70.31%
Working Capital Reserve	1,709,424	1,718,772	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 30,919,443</u>	66.02%	<u>\$ 31,291,822</u>	67.74%
Projected Net Position December 31	\$ 20,250,604	\$ 20,259,952				
Net Position as of Report Date			\$ 25,968,382			

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

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 27,965,015	88.23%	\$ 30,048,980	95.28%
Investment Income	355,000	355,000	358,613	101.02%	190,435	158.70%
Miscellaneous	15,000	15,000	9,015	60.10%	6,672	51.32%
Revenues without Use of Net Position	32,064,035	32,064,035	28,332,643	88.36%	30,246,087	95.50%
Use of Net Position	5,908,262	7,538,140	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 37,972,297</b>	<b>\$ 39,602,175</b>	<b>\$ 28,332,643</b>	<b>71.54%</b>	<b>\$ 30,246,087</b>	<b>94.53%</b>
Appropriations:						
Planning and Development	\$ 785,470	\$ 769,188	\$ 507,006	65.91%	\$ 438,615	62.03%
Water Resources*	37,096,827	38,742,987	30,267,160	78.12%	24,994,227	80.11%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 37,972,297</b>	<b>\$ 39,602,175</b>	<b>\$ 30,774,166</b>	<b>77.71%</b>	<b>\$ 25,432,842</b>	<b>79.48%</b>
Projected Net Position December 31	\$ 23,573,056	\$ 21,943,178				
Net Position as of Report Date			\$ 27,039,795			

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Water and Sewer Operating Fund (501)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018		Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,645,200	\$ 252,133,091	79.88%	\$ 249,127,336	79.86%
Investment Income	500,000	500,000	2,237,486	447.50%	1,536,059	349.10%
Contributions and Donations	14,941,303	14,941,303	20,626,436	138.05%	18,265,729	110.52%
Miscellaneous	-	-	482,943	-	360,093	-
Revenues without Use of Net Position	330,933,287	331,086,503	275,479,956	83.20%	269,289,217	81.87%
Use of Net Position	43,192,781	41,816,755	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 374,126,068</b>	<b>\$ 372,903,258</b>	<b>\$ 275,479,956</b>	<b>73.87%</b>	<b>\$ 269,289,217</b>	<b>76.26%</b>
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 766,693	77.47%	\$ 603,581	67.41%
Water Resources*	372,941,013	371,748,648	289,678,097	77.92%	270,744,923	76.91%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 374,126,068</b>	<b>\$ 372,903,258</b>	<b>\$ 290,444,790</b>	<b>77.89%</b>	<b>\$ 271,348,504</b>	<b>76.85%</b>
Projected Net Position December 31	\$ 115,757,713	\$ 117,133,739				
Net Position as of Report Date			\$ 143,985,660			

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 50,661,234	78.30%	\$ 45,699,108	79.77%
Investment Income	60,000	60,000	230,264	383.77%	121,126	212.59%
Contributions and Donations	-	-	2,000	-	-	-
Miscellaneous	258,923	258,923	307,354	118.70%	1,260,713	137.12%
Revenues without Use of Net Position	65,018,759	65,018,759	51,200,852	78.75%	47,080,947	80.81%
Use of Net Position	2,504,234	2,055,697	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 67,522,993</b>	<b>\$ 67,074,456</b>	<b>\$ 51,200,852</b>	<b>76.33%</b>	<b>\$ 47,080,947</b>	<b>79.26%</b>
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,130,533	\$ 3,024,707	73.23%	\$ 2,970,952	73.00%
Financial Services	10,031,179	9,875,133	7,522,332	76.17%	6,969,750	73.98%
Human Resources	4,101,535	3,992,622	3,086,557	77.31%	2,909,526	80.92%
Information Technology Services	33,285,829	32,971,855	22,343,085	67.76%	20,284,309	72.97%
Law	2,474,311	2,464,838	1,975,111	80.13%	1,877,993	81.05%
Support Services	12,739,019	12,416,975	9,482,926	76.37%	8,868,240	80.79%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	1,218,500	768,753	63.09%	466,677	38.21%
Total Non-Departmental	722,500	1,222,500	768,753	62.88%	466,677	38.08%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,522,993</b>	<b>\$ 67,074,456</b>	<b>\$ 48,203,471</b>	<b>71.87%</b>	<b>\$ 44,347,447</b>	<b>74.66%</b>
Projected Net Position December 31	\$ 8,162,724	\$ 8,611,261				
Net Position as of Report Date			\$ 13,664,339			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Auto Liability Fund (606)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 666,668	83.33%	\$ 666,667	83.33%
Investment Income	16,000	16,000	37,624	235.15%	17,624	121.24%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	704,292	86.31%	684,476	84.03%
Use of Net Position	218,705	718,705	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,705	\$ 1,534,705	\$ 704,292	45.89%	\$ 684,476	38.38%
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,534,705	\$ 637,000	41.51%	\$ 1,476,313	82.79%
TOTAL APPROPRIATIONS	\$ 1,034,705	\$ 1,534,705	\$ 637,000	41.51%	\$ 1,476,313	82.79%
Projected Net Position December 31	\$ 1,943,242	\$ 1,443,242				
Net Position as of Report Date			\$ 2,229,239			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Fleet Management Fund (610)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 5,399,984	81.51%	\$ 4,580,867	79.89%
Miscellaneous	275,800	275,800	284,371	103.11%	280,472	103.61%
Other Financing Sources	-	-	29,365	-	-	-
Revenues without Use of Net Position	6,900,468	6,900,468	5,713,720	82.80%	4,861,339	80.96%
Use of Net Position	717,503	675,750	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,617,971</b>	<b>\$ 7,576,218</b>	<b>\$ 5,713,720</b>	<b>75.42%</b>	<b>\$ 4,861,339</b>	<b>75.47%</b>
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,371,618	\$ 5,711,419	77.48%	\$ 5,116,696	79.60%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	158,833	83.33%	-	-
Total Non-Departmental	204,600	204,600	158,833	77.63%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,617,971</b>	<b>\$ 7,576,218</b>	<b>\$ 5,870,252</b>	<b>77.48%</b>	<b>\$ 5,116,696</b>	<b>79.43%</b>
Projected Net Position December 31	\$ 84,112	\$ 125,865				
Net Position as of Report Date			\$ 645,083			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Group Self-Insurance Fund (605)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 48,766,283	85.33%	\$ 44,248,407	85.26%
Investment Income	250,000	250,000	444,061	177.62%	318,058	181.75%
Miscellaneous	-	-	250,217	-	120,406	-
Revenues without Use of Net Position	57,398,345	57,398,345	49,460,561	86.17%	44,686,871	85.82%
Use of Net Position	3,603,104	3,565,794	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 61,001,449</b>	<b>\$ 60,964,139</b>	<b>\$ 49,460,561</b>	<b>81.13%</b>	<b>\$ 44,686,871</b>	<b>81.19%</b>
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,954,139	\$ 48,100,155	78.91%	\$ 45,162,341	82.07%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,001,449</b>	<b>\$ 60,964,139</b>	<b>\$ 48,100,155</b>	<b>78.90%</b>	<b>\$ 45,162,341</b>	<b>82.06%</b>
Projected Net Position December 31	\$ 23,357,695	\$ 23,395,005				
Net Position as of Report Date			\$ 28,321,205			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Risk Management Fund (602)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018	% Actual to Current Budget	Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 4,166,667	83.33%	\$ 3,749,999	83.33%
Investment Income	97,500	97,500	116,347	119.33%	106,911	142.55%
Miscellaneous	-	-	18,096	-	438,862	-
Revenues without Use of Net Position	5,097,500	5,097,500	4,301,110	84.38%	4,295,772	93.90%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,500,106</b>	<b>\$ 7,500,106</b>	<b>\$ 4,301,110</b>	<b>57.35%</b>	<b>\$ 4,295,772</b>	<b>59.23%</b>
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 5,627,768	75.14%	\$ 5,314,171	73.37%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,500,106</b>	<b>\$ 7,500,106</b>	<b>\$ 5,627,768</b>	<b>75.04%</b>	<b>\$ 5,314,171</b>	<b>73.27%</b>
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Net Position as of Report Date			\$ 8,003,157			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 10/31/2018	Actuals YTD as of 10/31/2018		Actuals YTD as of 10/31/2017	% Actual to 10/31/2017 Budget
Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 2,083,334	83.33%	\$ 2,082,901	83.32%
Investment Income	128,500	128,500	196,945	153.26%	133,536	267.07%
Miscellaneous	-	-	86,470	-	37,908	-
Revenues without Use of Net Position	2,628,500	2,628,500	2,366,749	90.04%	2,254,345	88.41%
Use of Net Position	1,282,304	2,374,606	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,910,804</b>	<b>\$ 5,003,106</b>	<b>\$ 2,366,749</b>	<b>47.31%</b>	<b>\$ 2,254,345</b>	<b>66.58%</b>
Appropriations:						
Human Resources	\$ 3,900,804	\$ 4,993,106	\$ 3,689,937	73.90%	\$ 2,902,346	85.98%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,910,804</b>	<b>\$ 5,003,106</b>	<b>\$ 3,689,937</b>	<b>73.75%</b>	<b>\$ 2,902,346</b>	<b>85.72%</b>
Projected Net Position December 31	\$ 6,356,575	\$ 5,264,273				
Net Position as of Report Date			\$ 6,315,691			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 10/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ -	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				<b>Total: Contributions and Donations</b>	-	<b>2,800</b>
Miscellaneous	965,695	999,195	33,500	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				GCID20181416 Approval to accept educational incentive funding from the Georgia Department of Corrections to assist with educational programming (GED and vocational).	22,500	22,500
				<b>Total: Miscellaneous</b>	<b>22,500</b>	<b>33,500</b>
Other Financing Sources	165,000	209,194	44,194	GCID20181232 Approval for the Chairman to execute any and all documents necessary to release 12,504 square feet of permanent construction easement for \$8,321.41 located on R7155 5118 and 14,349 square feet of permanent construction easement for \$35,872.50 located on R7155 567.	-	44,194
Use of Fund Balance	27,423,845	27,521,650	97,805	To adjust budget for 90 day job vacancies.	(29,373)	(816,105)
				GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				GCID20181232 Approval for the Chairman to execute any and all documents necessary to release 12,504 square feet of permanent construction easement for \$8,321.41 located on R7155 5118 and 14,349 square feet of permanent construction easement for \$35,872.50 located on R7155 567.	-	(44,194)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20181515 Approval for the Chairman to execute an Agreement of Lease with Pike Center, LLC to lease 9.395 square feet of office space and a Rental Agreement to sub-lease the office space to the State Properties Commission (Day Reporting Center).	23,104	23,104
				Total: Use of Fund Balance	(6,269)	97,805
<i>Total: General Fund</i>			178,299		16,231	178,299
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	609,424	534,793	(74,631)	To adjust budget for 90 day job vacancies.	(16,841)	(74,631)
<i>Total: Development and Enforcement Services District Fund</i>			(74,631)		(16,841)	(74,631)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Miscellaneous	1,500	68,877	67,377	GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				GCID20181186 Approval to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of Lucas Chest Compression System and Warranty.	-	21,179
<i>Total: Fire and Emergency Medical Services District Fund</i>			67,377		-	67,377
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	7,595,650	6,249,872	(1,345,778)	To adjust budget for 90 day job vacancies.	(35,885)	(1,345,778)
<i>Total: Police Services District Fund</i>			(1,345,778)		(35,885)	(1,345,778)
<b>Recreation Fund (105)</b>						
Miscellaneous	2,622,079	2,622,579	500	GCID20181311 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the tower at 1850 North Brown Road.	500	500
Use of Fund Balance	2,149,496	1,943,291	(206,205)	To adjust budget for 90 day job vacancies.	-	(205,705)
				GCID20181311 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the tower at 1850 North Brown Road.	(500)	(500)
				Total: Use of Fund Balance	(500)	(206,205)
<i>Total: Recreation Fund</i>			(205,705)		-	(205,705)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,390,762	7,417,134	26,372	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133
				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	-	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	-	3,790
				GCID20181404 Approval of incorporation into the Gwinnett County Street Lighting Program, Brighton Place.	418	418
				GCID20181405 Approval of incorporation into the Gwinnett County Street Lighting Program, River Chase.	357	357
<i>Total: Street Lighting Fund</i>			26,372		775	26,372
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	153,747	153,747	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	153,747
Use of Fund Balance	140,000	4,990	(135,010)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(135,010)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			18,737		-	18,737

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
Fines and Forfeitures	-	9,785	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785
<b>E-911 Fund (095)</b>						
Use of Fund Balance	5,558,757	5,204,717	(354,040)	To adjust budget for 90 day job vacancies.	(9,908)	(354,040)
<i>Total: E-911 Fund</i>			(354,040)		(9,908)	(354,040)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	238,186	238,186	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	238,186
Use of Fund Balance	500,893	262,707	(238,186)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(238,186)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	158,890	158,890	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	158,890
Use of Fund Balance	582,495	423,605	(158,890)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(158,890)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	61,632	61,632	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	61,632
<i>Total: Sheriff Special Justice Fund</i>			61,632		-	61,632
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	151,701	151,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	151,701
<i>Total: Sheriff Special Treasury Fund</i>			151,701		-	151,701



Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	96,835	96,835	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	96,835
<i>Total: Sheriff Special State Fund</i>			96,835		-	96,835
<b>Tourism Fund (050)</b>						
Taxes	9,852,000	10,477,000	625,000	GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax."	-	625,000
Use of Fund Balance	-	3,499,648	3,499,648	GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	3,499,648
<i>Total: Tourism Fund</i>			4,124,648		-	4,124,648
<b>Airport Operating Fund (520)</b>						
Use of Net Position	183,188	183,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
<b>Local Transit Operating Fund (515)</b>						
Other Financing Sources	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		-	935,000
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	5,908,262	7,538,140	1,629,878	To adjust budget for 90 day job vacancies.	(8,584)	(100,122)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,629,878		(8,584)	1,629,878

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Charges for Services	315,491,984	315,645,200	153,216	GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	153,216
Use of Net Position	43,192,781	41,816,755	(1,376,026)	To adjust budget for 90 day job vacancies.	-	(1,094,735)
				GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	(128,075)	(281,291)
				Total: Use of Net Position	(128,075)	(1,376,026)
<i>Total: Water and Sewer Operating Fund</i>			(1,222,810)		(128,075)	(1,222,810)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	2,504,234	2,055,697	(448,537)	To adjust budget for 90 day job vacancies.	(34,805)	(948,537)
				GCID20180864 Ratification of all budget amendments.	-	500,000
<i>Total: Administrative Support Fund</i>			(448,537)		(34,805)	(448,537)
<b>Auto Liability Fund (606)</b>						
Use of Net Position	218,705	718,705	500,000	GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	500,000	500,000
<i>Total: Auto Liability Fund</i>			500,000		500,000	500,000
<b>Fleet Management Fund (610)</b>						
Use of Net Position	717,503	675,750	(41,753)	To adjust budget for 90 day job vacancies.	(29,227)	(41,753)
<i>Total: Fleet Management Fund</i>			(41,753)		(29,227)	(41,753)
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,603,104	3,565,794	(37,310)	To adjust budget for 90 day job vacancies.	(6,510)	(37,310)
<i>Total: Group Self-Insurance Fund</i>			(37,310)		(6,510)	(37,310)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Workers' Compensation Fund (604)</b>						
Use of Net Position	1,282,304	2,374,606	1,092,302	To adjust budget for 90 day job vacancies.	-	(7,698)
				GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	1,100,000	1,100,000
<i>Total: Workers' Compensation Fund</i>			1,092,302		1,100,000	1,092,302
<b>Total Revenue Budget Adjustments</b>			<b>\$ 5,162,002</b>		<b>\$ 1,347,171</b>	<b>\$ 5,162,002</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS  
AS OF 10/31/2018**

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
County Administration	\$ 2,303,160	\$ 2,304,160	\$ 1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	\$ -	\$ 1,000
Financial Services	10,409,954	10,376,868	(33,086)	To adjust budget for 90 day job vacancies.	-	(33,086)
Transportation	21,311,135	21,136,805	(174,330)	To adjust budget for 90 day job vacancies.	-	(174,330)
Planning and Development	698,508	681,275	(17,233)	To adjust budget for 90 day job vacancies.	-	(17,233)
Corrections	17,581,177	17,410,630	(170,547)	To adjust budget for 90 day job vacancies.	-	(262,047)
				Transfer from Non-Departmental: Inmate Medical Reserve.	6,500	59,000
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				GCID20181416 Approval to accept educational incentive funding from the Georgia Department of Corrections to assist with educational programming (GED and vocational).	22,500	22,500
				<b>Total: Corrections</b>	<b>29,000</b>	<b>(170,547)</b>
Community Services	12,257,181	12,033,273	(223,908)	To adjust budget for 90 day job vacancies.	-	(226,708)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				<b>Total: Community Services</b>	<b>-</b>	<b>(223,908)</b>
Community Services - Elections	7,892,250	7,838,683	(53,567)	To adjust budget for 90 day job vacancies.	(29,373)	(53,567)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court	8,026,992	8,930,858	903,866	Transfer from Non-Departmental: Court Reporters Reserve.	21,500	190,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	96,000	648,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	12,500	114,500
				To adjust budget for 90 day job vacancies.	-	(49,134)
				Total: Juvenile Court	130,000	903,866
Sheriff	90,766,098	91,812,584	1,046,486	Transfer from Non-Departmental: Inmate Medical Reserve.	178,500	1,046,486
Judiciary	20,945,067	26,788,067	5,843,000	Transfer from Non-Departmental: Indigent Defense Reserve.	315,000	3,480,500
				Transfer from Non-Departmental: Court Interpreters Reserve.	50,000	530,500
				Transfer from Non-Departmental: Court Reporters Reserve.	200,000	1,832,000
				Total: Judiciary	565,000	5,843,000
Probate Court	2,797,379	2,989,379	192,000	Transfer from Non-Departmental: Court Interpreters Reserve.	1,000	5,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	20,500	186,500
				Total: Probate Court	21,500	192,000
Solicitor General	5,450,717	5,453,217	2,500	Transfer from Non-Departmental: Court Reporters Reserve.	1,000	2,500
Support Services	-	23,104	23,104	GCID20181515 Approval for the Chairman to execute an Agreement of Lease with Pike Center, LLC to lease 9,395 square feet of office space and a Rental Agreement to sub-lease the office space to the State Properties Commission (Day Reporting Center).	23,104	23,104
Non-Departmental:						
Contribution to Local Transit	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				Total: Contribution to Local Transit	-	935,000

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Court Interpreters	840,000	189,500	(650,500)	Transfer to Juvenile Court.	(12,500)	(114,500)
				Transfer to Judiciary.	(50,000)	(530,500)
				Transfer to Probate Court.	(1,000)	(5,500)
				Total: Reserves - Court Interpreters	(63,500)	(650,500)
Reserves - Court Reporters	2,400,000	375,000	(2,025,000)	Transfer to Juvenile Court.	(21,500)	(190,500)
				Transfer to Judiciary.	(200,000)	(1,832,000)
				Transfer to Solicitor General.	(1,000)	(2,500)
				Total: Reserves - Court Reporters	(222,500)	(2,025,000)
Reserves - Indigent Defense	5,000,000	685,000	(4,315,000)	Transfer to Juvenile Court.	(96,000)	(648,000)
				Transfer to Judiciary.	(315,000)	(3,480,500)
				Transfer to Probate Court.	(20,500)	(186,500)
				Total: Reserves - Indigent Defense	(431,500)	(4,315,000)
Reserves - Prisoner Medical	1,750,000	644,514	(1,105,486)	Transfer to Corrections.	(6,500)	(59,000)
				Transfer to Sheriff.	(178,500)	(1,046,486)
				Total: Reserves - Prisoner Medical	(185,000)	(1,105,486)
Total Non-Departmental			(7,160,986)		(902,500)	(7,160,986)
<i>Total: General Fund</i>			178,299		16,231	178,299
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	7,992,587	7,917,956	(74,631)	To adjust budget for 90 day job vacancies.	(16,841)	(74,631)
<i>Total: Development and Enforcement Services District Fund</i>			(74,631)		(16,841)	(74,631)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	109,942,266	(1,200,701)	To adjust budget for 90 day job vacancies.	(47,130)	(1,268,078)
				GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				GCID20181186 Approval to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of Lucas Chest Compression System and Warranty.	-	21,179
				Total: Fire and Emergency Services	(47,130)	(1,200,701)
Contribution to Fund Balance	2,052,759	3,338,334	1,285,575	To adjust budget for 90 day job vacancies.	47,130	1,285,575
<i>Total: Fire and Emergency Services District Fund</i>			67,377		-	67,377

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	106,493,225	105,478,947	(1,014,278)	To adjust budget for 90 day job vacancies.	(35,885)	(1,345,778)
				Transfer from Non-Departmental: Inmate Medical Reserve.	13,000	331,500
				Total: Police Services	(22,885)	(1,014,278)
Recorder's Court	1,855,316	1,968,316	113,000	Transfer from Non-Departmental: Indigent Defense Reserve.	5,500	36,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	8,000	76,500
				Total: Recorder's Court	13,500	113,000
Non-Departmental	5,296,886	4,852,386	(444,500)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(5,500)	(36,500)
				Transfer to Police Services - From Court Interpreter's Reserve.	(8,000)	(76,500)
				Transfer to Police Services - From Inmate Medical Reserve.	(13,000)	(331,500)
				Total: Non-Departmental	(26,500)	(444,500)
<i>Total: Police Services District Fund</i>			(1,345,778)		(35,885)	(1,345,778)
<b>Recreation Fund (105)</b>						
Community Services	38,075,611	37,869,906	(205,705)	To adjust budget for 90 day job vacancies.	-	(205,705)
<i>Total: Recreation Fund</i>			(205,705)		-	(205,705)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Transportation	7,543,825	7,570,197	26,372	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133
				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	-	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	-	3,790
				GCID20181404 Approval of incorporation into the Gwinnett County Street Lighting Program, Brighton Place.	418	418
				GCID20181405 Approval of incorporation into the Gwinnett County Street Lighting Program, River Chase.	357	357
<i>Total: Street Lighting Fund</i>			26,372		775	26,372
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
District Attorney	140,000	158,737	18,737	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	18,737
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			18,737		-	18,737



Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
District Attorney	23,328	33,113	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785
<b>E-911 Fund (095)</b>						
Police Services	18,394,619	18,040,579	(354,040)	To adjust budget for 90 day job vacancies.	(9,908)	(354,040)
<i>Total: E-911 Fund</i>			(354,040)		(9,908)	(354,040)
<b>Sheriff Inmate Fund (090)</b>						
Sheriff	599,920	674,920	75,000	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	75,000
Contribution to Fund Balance	157,686	82,686	(75,000)	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	(75,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	161,632	61,632	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	61,632
<i>Total: Sheriff Special Justice Fund</i>			61,632		-	61,632
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	301,701	151,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	151,701
<i>Total: Sheriff Special Treasury Fund</i>			151,701		-	151,701
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	75,000	171,835	96,835	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	96,835
<i>Total: Sheriff Special State Fund</i>			96,835		-	96,835

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

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Airport Operating Fund (520)</b>						
Transportation	1,147,188	1,147,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
<b>Local Transit Operating Fund (515)</b>						
Transportation	14,382,290	15,317,290	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		-	935,000
<b>Solid Waste Operating Fund (595)</b>						
Support Services	45,112,467	45,103,119	(9,348)	To adjust budget for 90 day job vacancies.	-	(9,348)
Working Capital Reserve	1,709,424	1,718,772	9,348	To adjust budget for 90 day job vacancies.	-	9,348
<i>Total: Solid Waste Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	785,470	769,188	(16,282)	To adjust budget for 90 day job vacancies.	-	(16,282)
Water Resources	37,096,827	38,742,987	1,646,160	To adjust budget for 90 day job vacancies.	-	(75,256)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	(8,584)	1,721,416
				Total: Water Resources	(8,584)	1,646,160
<i>Total: Stormwater Operating Fund</i>			1,629,878		(8,584)	1,629,878

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	-	(30,445)
Water Resources	372,941,013	371,748,648	(1,192,365)	To adjust budget for 90 day job vacancies.	(128,075)	(1,192,365)
<i>Total: Water and Sewer Operating Fund</i>			(1,222,810)		(128,075)	(1,222,810)
<b>Administrative Support Fund (665)</b>						
County Administration	4,168,620	4,130,533	(38,087)	To adjust budget for 90 day job vacancies.	-	(38,087)
Financial Services	10,031,179	9,875,133	(156,046)	To adjust budget for 90 day job vacancies.	-	(156,046)
Human Resources	4,101,535	3,992,622	(108,913)	To adjust budget for 90 day job vacancies.	(19,531)	(108,913)
Information Technology	33,285,829	32,971,855	(313,974)	To adjust budget for 90 day job vacancies.	-	(313,974)
Law	2,474,311	2,464,838	(9,473)	To adjust budget for 90 day job vacancies.	-	(9,473)
Support Services	12,739,019	12,416,975	(322,044)	To adjust budget for 90 day job vacancies.	(15,274)	(322,044)
Non-Departmental	722,500	1,222,500	500,000	GCID20180864 Ratification of all budget amendments.	-	500,000
<i>Total: Administrative Support Fund</i>			(448,537)		(34,805)	(448,537)
<b>Auto Liability Fund (606)</b>						
Financial Services	1,034,705	1,534,705	500,000	GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds	500,000	500,000
<i>Total: Auto Liability Fund</i>			500,000		500,000	500,000
<b>Fleet Management Fund (610)</b>						
Support Services	7,413,371	7,371,618	(41,753)	To adjust budget for 90 day job vacancies.	(29,227)	(41,753)
<i>Total: Fleet Management Fund</i>			(41,753)		(29,227)	(41,753)
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	60,991,449	60,954,139	(37,310)	To adjust budget for 90 day job vacancies.	(6,510)	(37,310)
<i>Total: Group Self-Insurance Fund</i>			(37,310)		(6,510)	(37,310)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Workers' Compensation Fund (604)</b>						
Human Resources	3,900,804	4,993,106	1,092,302	To adjust budget for 90 day job vacancies.	-	(7,698)
				GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	1,100,000	1,100,000
<i>Total: Workers' Compensation Fund</i>			1,092,302		1,100,000	1,092,302
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 5,162,002</b>		<b>\$ 1,347,171</b>	<b>\$ 5,162,002</b>