



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
OCTOBER 31, 2019  
(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

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

DATE: November 21, 2019

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

This report includes:

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

## EXECUTIVE SUMMARY

This report begins with a 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: 1) the receipt of the Distinguished Budget Presentation Award; 2) utility tax billing; and 3) the continuation of fiscal year 2020 budget preparation. Highlights from these activities, as well as an update of residential and commercial property tax appeals, are discussed below.

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

### **Overview of Financial Variances**

Total property tax revenues across tax-related funds are up approximately \$27.3 million, or 6.7 percent, over this same time last year. The year-over-year increase is primarily attributable to an improving digest characterized by new construction and rising property values.

Intergovernmental revenues in the General, Development and Enforcement Services District, Fire and EMS District, Police Services District, and Recreation Funds are currently understated due to a delay in posting state taxes imposed on real estate deeds as the Clerk of Court transitions to a new case management system.

### **Distinguished Budget Presentation Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its 2019 Budget Document. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. Gwinnett County has received this prestigious award for 31 years.

### **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 with a December 1, 2019 due date. The amount billed for the County was \$5,657,390, which is approximately 2.58 percent higher than last year. Final tax bills adjusted for prior payments are expected to be issued in mid-December.

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

Notices of Current Assessment for the 2019 tax year for residential and commercial properties were mailed in early April (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 11,807 residential and commercial real property tax appeals, a 41 percent increase from the number of real property appeals filed last year. As of November 15, 2019, 78 percent of the appeals have been settled.

## 2020 Budget Preparation

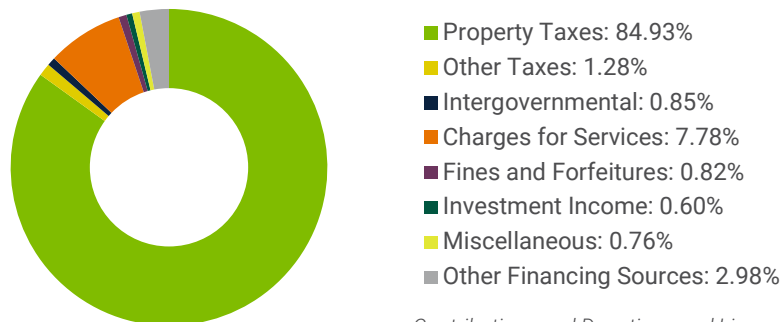
Chairman Charlotte Nash presented a [proposed \\$1.83 billion budget](#) for fiscal year 2020 during a [briefing](#) on November 19, 2019. The proposed budget for 2020 is less than a one percent increase compared to the 2019 adopted budget. It consists of a \$1.43 billion operating budget and \$401 million capital improvement budget, which includes funds from the County's SPLOST program.

Commissioners will hold a public hearing on Thursday, December 12 at 7:00pm at the Gwinnett Justice and Administration Center to receive comments on the proposed budget. [Public input](#) is also being accepted on the County's website through December 31. The Board plans to adopt the fiscal year 2020 budget on Tuesday, January 7, 2020.

## GENERAL FUND (PAGE 11)

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

### GENERAL FUND 2019 YTD REVENUES BY CATEGORY



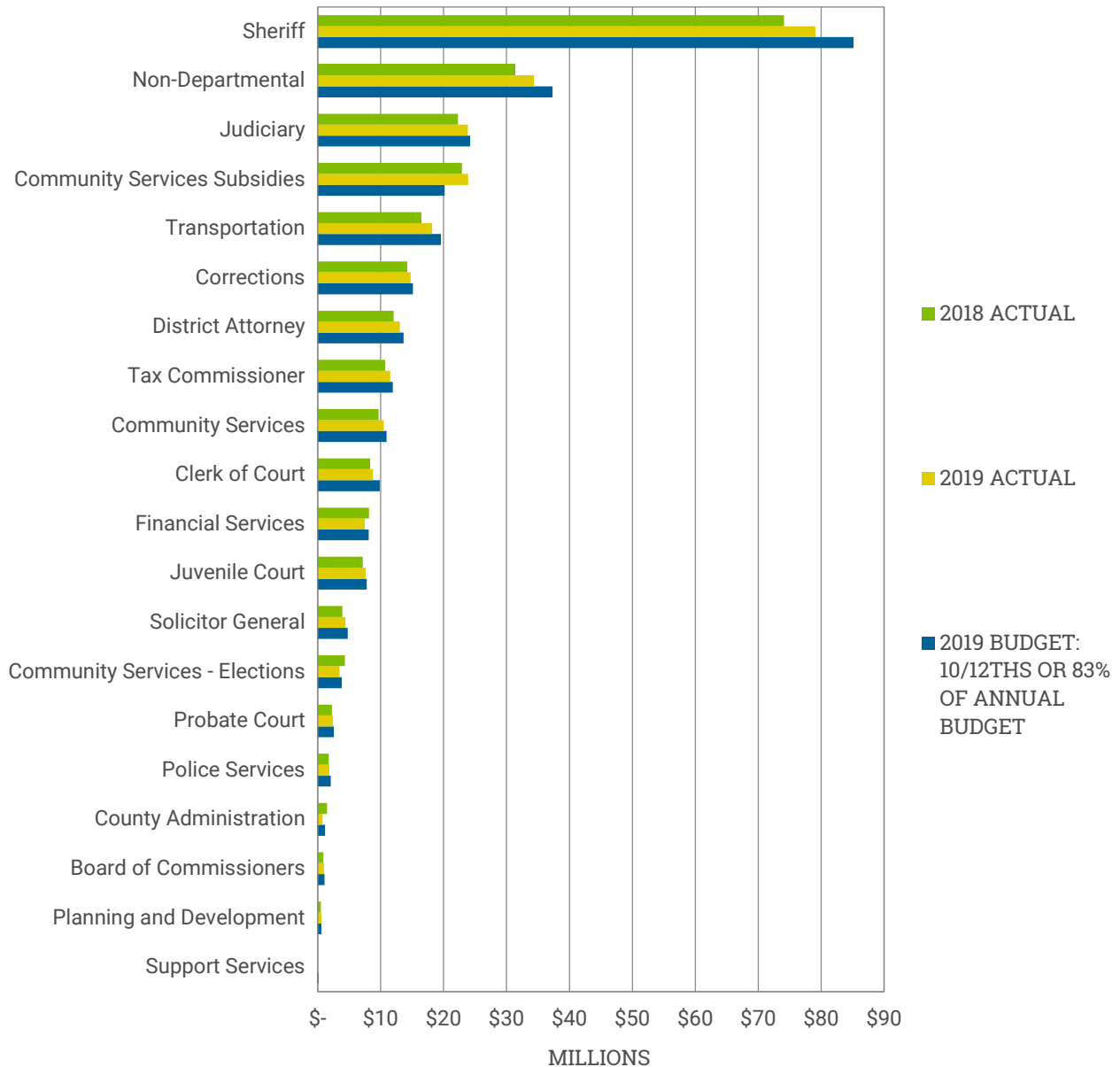
*Contributions and Donations and Licenses and Permits are too small to appear in the chart.*

Tax revenues in the General Fund are up approximately \$16.3 million, or 6.7 percent, over this same time last year, primarily due to a \$12 million increase in real property taxes and a \$3.1 million increase in revenues related to title ad valorem taxes (TAVT). The increase is due in part to a new law that went into effect July 1, 2019 that increased the local government share of TAVT from 52.44 percent to 65 percent.

The Clerk of Court's transition to a new case management system has resulted in a delay receiving intergovernmental revenues, charges for services, and fines and forfeitures from that office.

Other financing sources revenues are up significantly over this same time last year due to a transfer of \$8.5 million from the 2003 G.O. Bond Debt Service Fund. The 2003 general obligation bonds were issued to build the County's Detention Center and funded by a special property tax millage rate which was discontinued in 2017. The bonds were paid in full on January 1, 2019.

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



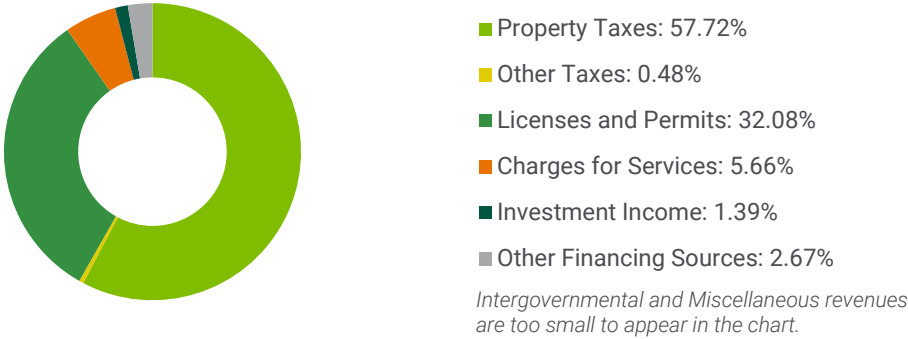
Non-departmental expenditures in the General Fund are approximately \$3 million, or 9.7 percent, higher than this same time last year. This is primarily due to an increase in contributions to airport and local transit and an increase in Homelessness Initiative expenditures.

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

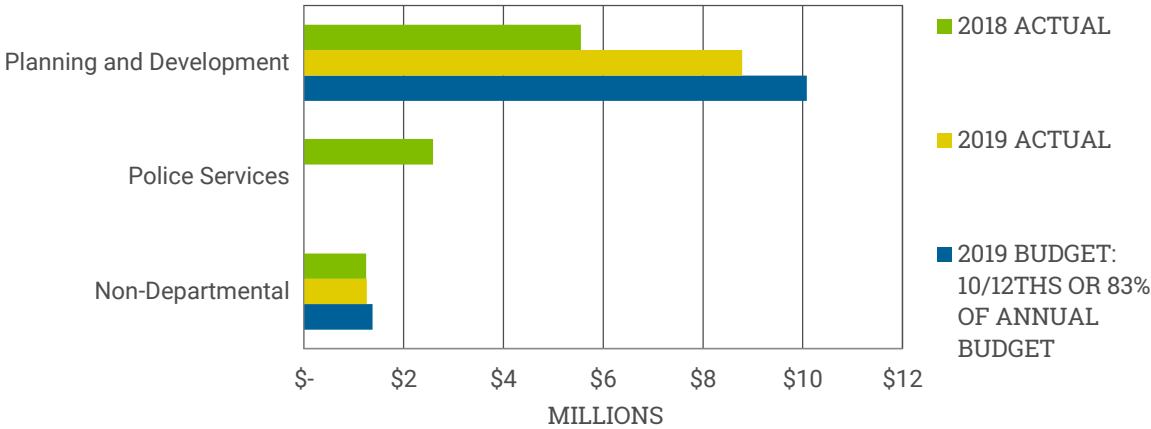
# DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

### DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2019 YTD REVENUES BY CATEGORY



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

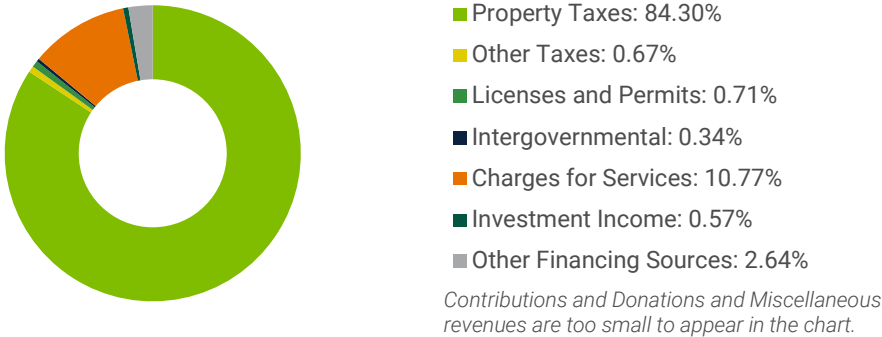


In April, the 2019 budget and expenditures for the Code Enforcement Division were transferred from Police Services to Planning and Development.

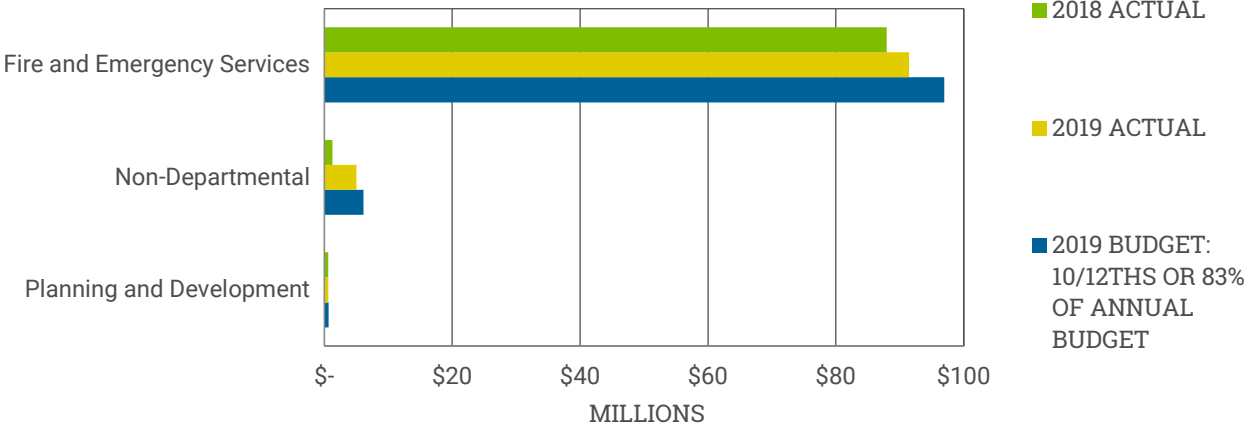
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND  
2019 YTD REVENUES BY CATEGORY**



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

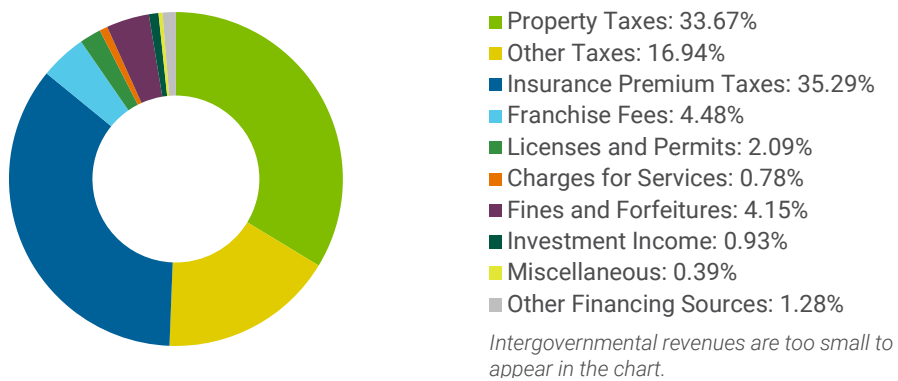


As shown in the chart above, non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$3.8 million over this same time last year due to an increase in contributions to capital for future capital needs.

# POLICE SERVICES DISTRICT FUND (PAGE 17)

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

## POLICE SERVICES DISTRICT FUND 2019 YTD REVENUES BY CATEGORY



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

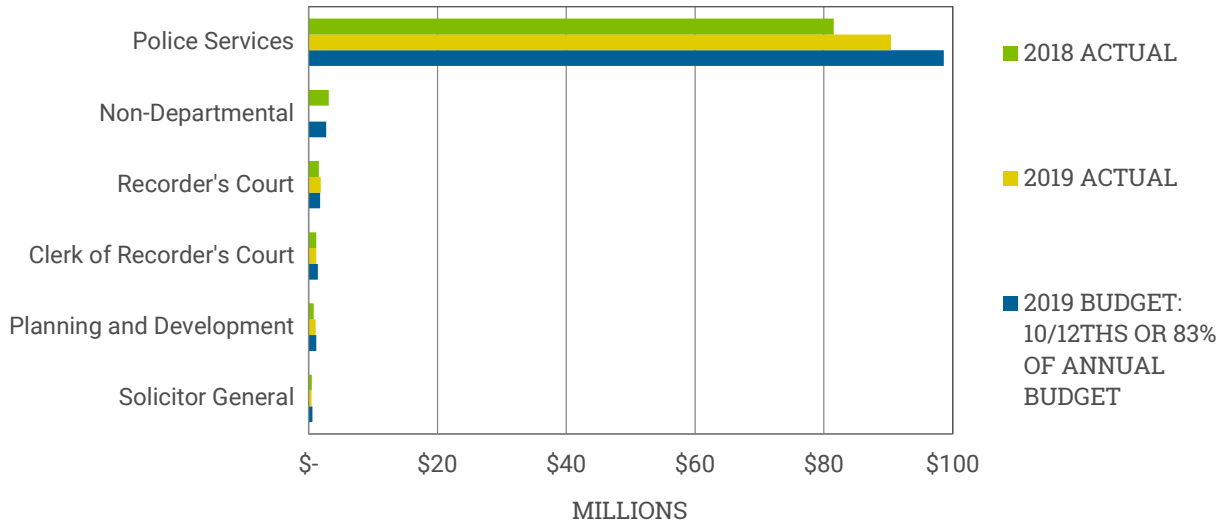
Insurance premium taxes reflect a \$2.8 million, or 7.2 percent, increase over last year. Insurance premium taxes are collected and distributed annually, typically in October, by the State Insurance Commissioner based on population formulas.

Charges for services revenues in the Police Services District Fund are down approximately \$151,500, or 14 percent, from this same time last year, primarily due to decreases in false alarm fees and legislative changes in fee collections.

Fines and forfeitures in the Police Services District Fund are down approximately \$1 million, or 16.9 percent, from this same time last year, due in part to decreases in Recorder’s Court fines and school bus camera citations. In addition to a decline in the overall number of school bus camera citations issued, school bus citation fees were reduced by House Bill 978, which became effective July 1, 2018.



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



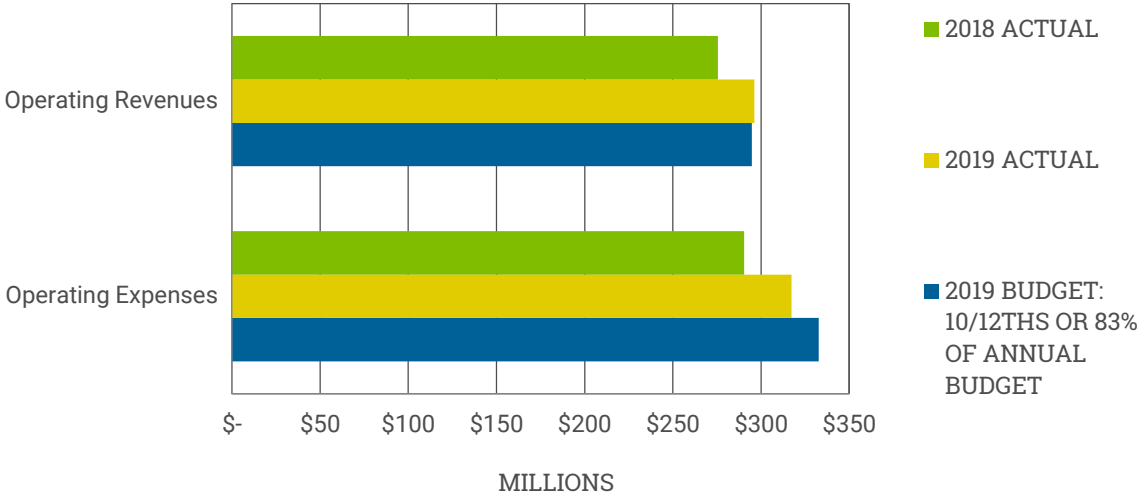
As shown in the chart above, non-departmental expenditures in the Police Services District Fund reflect \$0 expended to date for this fiscal year. At this same time last year, approximately \$1.6 million in payments to cities and \$1.5 million in contributions to capital had been made. The payments to cities were a result of a negotiated Service Delivery Strategy agreement reached between Gwinnett County and its cities in early 2012.

Recorder's Court expenditures in the Police Services District Fund are higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a retirement payout. A budget adjustment will be made in December.

# WATER & SEWER OPERATING FUND (PAGE 47)

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

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



Year-to-date Water and Sewer Operating Fund revenues are approximately \$20.7 million, or 7.5 percent, higher than this time last year. This is primarily attributable to increases in water and sewer retail revenues and conservation surcharges, as well as an increase in water and sewer rates effective January 1, 2019. As of the end of October, year-to-date water consumption is up approximately 7.5 percent over last year.

Revenues are coming in approximately \$1.4 million, or 0.5 percent, over budget based on the percentage of the fiscal year that has lapsed. The variance is primarily due to higher than expected conservation surcharge, sewer retail, and system development charge revenues. These revenues are partially offset by lower than expected water retail revenues. Despite being higher than last year (per the previous paragraph), water retail revenues are coming in lower than budgeted expectations.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$26.9 million, or 9.3 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund for future capital needs. There have also been increases in bio-solid transportation and disposal costs.

Although year-to-date expenses are higher than this time last year, they are approximately \$15.3 million, or 4.6 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services, contracted repair and maintenance services, and personal services.

## RECURRING MONTHLY FINANCIAL TRENDS

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

Charges for services revenues in the E-911 Fund are up approximately \$576,700, or 3.3 percent, compared to this same time last year, primarily due to an increase in prepaid wireless phone revenues. A prepaid wireless phone rate increase went into effect January 1, 2019.

Charges for services revenues in the Stadium Fund are down approximately \$269,100, or 35.3 percent, compared to this same time last year due to timing. Revenues related to ticket sales and parking fees posted in October in 2018, but this year they will post in November.

Tax revenues in the Tourism Fund are up approximately \$1.1 million, or 12.8 percent, over this same time last year, primarily due to an increase in the hotel/motel tax rate. In May 2018, the Gwinnett County Board of Commissioners amended the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 to 8 percent effective August 1, 2018. The increase allows the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County.

Expenses in the Local Transit Operating Fund are up approximately \$5.2 million, or 64.5 percent, over this same time last year, primarily due to the timing of payments to our transit services provider. This year payments have been made for services provided through September, but at this same time last year payments were only made through July. Other factors causing the year-over-year increase include an increase in contributions to the Transit Renewal and Extension Fund, the addition of new transit routes, a rate increase from our transit services provider, and an increase in expenses related to the Snellville micro transit pilot program which began in September 2018 and ended in April 2019. Additionally, some expenses that were grant funded last year were paid from the Local Transit Operating Fund this year.

Information Technology Services expenses in the Administrative Support Fund increased approximately \$5 million, or 22.2 percent, compared to this same time last year, primarily due to the County's cyber security initiatives. The County executed an enterprise agreement related to software licensing and subscriptions, firewalls, and other enhancements. Additionally, expenses increased for personal services as the County strives to remain competitive in attracting and retaining a quality talent pool, and for purchases related to cloud-based solutions.

Law Department expenses in the Administrative Support Fund are approximately \$269,300, or 13.6 percent, higher than this same time last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. Budget will be adjusted to meet anticipated payroll expenses.

Miscellaneous revenues in the Group Self-Insurance Fund are approximately \$922,700 higher than this same time last year, primarily due to stop loss insurance reimbursements.

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 159,244,620	\$ 159,244,620	\$ 159,244,620			
Revenues:						
Taxes	\$ 254,281,085	\$ 254,281,085	\$ 258,633,650	101.71%	\$ 242,355,439	98.45%
Licenses and Permits	363,300	363,300	237,556	65.39%	306,864	84.47%
Intergovernmental	3,789,369	3,789,369	2,555,258	67.43%	2,806,352	78.28%
Charges for Services	28,434,324	28,434,324	23,324,416	82.03%	24,042,778	87.98%
Fines and Forfeitures	3,669,246	3,669,246	2,449,913	66.77%	2,808,395	65.26%
Investment Income	1,728,271	1,728,271	1,786,777	103.39%	1,311,700	151.39%
Contributions and Donations	94,714	102,714	76,927	74.89%	39,602	63.06%
Miscellaneous	1,315,499	1,828,511	2,293,562	125.43%	1,821,658	182.31%
Other Financing Sources	165,000	8,701,893	8,934,349	102.67%	543,408	259.76%
Revenues without Use of Fund Balance	293,840,808	302,898,713	300,292,408	99.14%	276,036,196	97.23%
Use of Fund Balance	42,187,652	33,189,373	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 336,028,460</b>	<b>\$ 336,088,086</b>	<b>\$ 300,292,408</b>	<b>89.35%</b>	<b>\$ 276,036,196</b>	<b>86.15%</b>
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ 982,040	76.36%	\$ 886,296	68.64%
County Administration	1,402,004	1,402,004	750,272	53.51%	1,474,484	63.99%
Financial Services	9,758,355	9,730,676	7,465,296	76.72%	8,148,773	78.53%
Tax Commissioner	14,331,834	14,331,834	11,536,450	80.50%	10,710,663	80.97%
Transportation	23,620,795	23,503,351	18,189,927	77.39%	16,460,904	77.88%
Planning and Development	735,029	720,511	576,625	80.03%	509,222	74.75%
Police Services	2,487,011	2,487,011	1,824,293	73.35%	1,743,803	78.55%
Corrections	18,337,006	18,135,043	14,772,335	81.46%	14,231,555	81.74%
Community Services	13,235,548	13,149,500	10,477,039	79.68%	9,692,893	80.55%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	1,003,770	91.64%	985,400	98.95%
Board of Health	1,574,641	1,574,641	1,574,641	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	7,358	84.59%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	200,000	100.00%	175,000	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	790,714	777,747	614,747	79.04%	569,583	74.96%
Library Subsidy	18,610,929	18,610,929	18,610,929	100.00%	17,700,800	100.00%
Mental Health	793,341	793,341	793,341	100.00%	768,297	100.00%
Total Community Services Subsidies	24,194,444	24,181,477	23,925,512	98.94%	22,892,895	99.13%
Community Services - Elections	4,687,116	4,614,571	3,451,658	74.80%	4,312,187	55.01%
Juvenile Court	8,416,428	9,334,601	7,613,928	81.57%	7,173,993	80.33%
Sheriff	101,188,350	102,172,750	79,090,803	77.41%	74,075,991	80.68%

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Clerk of Court	11,855,443	11,855,443	8,798,574	74.22%	8,309,279	78.16%
Judiciary	25,078,373	29,077,973	23,866,171	82.08%	22,276,444	83.16%
Probate Court	2,941,278	3,070,978	2,408,406	78.42%	2,233,355	74.71%
District Attorney	16,386,417	16,386,417	13,041,552	79.59%	12,082,202	79.07%
Solicitor General	5,716,167	5,716,867	4,415,875	77.24%	3,898,759	71.49%
Support Services	113,022	161,812	118,355	73.14%	-	0.00%
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	218,106	43.62%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Airport	625,000	1,246,295	1,038,579	83.33%	-	0.00%
Contribution to Capital	13,332,239	13,332,239	11,110,199	83.33%	12,487,161	83.33%
Contribution to Local Transit	13,087,000	13,087,000	10,905,833	83.33%	8,520,900	81.91%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	963,950	96.40%	10,959	2.19%
Medical Examiner	1,321,634	1,321,634	1,099,840	83.22%	1,091,475	82.62%
Motor Vehicle Contribution	5,006,064	5,006,064	4,926,765	98.42%	4,751,075	50.28%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	200,000	200,000	98,252	49.13%	72,604	35.42%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	209,600	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	151,600	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	981,300	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,750,000	722,627	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	2,293,120	88.37%	2,254,274	88.19%
Other Governmental Agencies	510,000	513,436	485,910	94.64%	480,291	95.61%
Other Miscellaneous	447,500	447,500	66,811	14.93%	64,429	32.13%
Total Non-Departmental	50,219,318	44,769,176	34,389,259	76.81%	31,351,274	66.87%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 336,028,460</b>	<b>\$ 336,088,086</b>	<b>\$ 267,694,370</b>	<b>79.65%</b>	<b>\$ 252,464,972</b>	<b>78.79%</b>

Projected Fund Balance December 31

**\$ 117,056,968**    **\$ 126,055,247**

Fund Balance as of Report Date

**\$ 191,842,658**

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

The 2003 General Obligation Bond Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019		Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 199,442	\$ 199,442	100.00%	\$ 438,193	91.73%
Investment Income	-	64,340	64,340	100.00%	169,108	225.48%
Revenues without Use of Fund Balance	320,500	263,782	263,782	100.00%	607,301	109.88%
Use of Fund Balance	3,934,750	12,527,411	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,255,250</u>	<u>\$ 12,791,193</u>	<u>\$ 263,782</u>	2.06%	<u>\$ 607,301</u>	14.29%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 12,791,193	\$ 12,791,193	100.00%	\$ 4,247,450	99.92%
TOTAL APPROPRIATIONS	<u>\$ 4,255,250</u>	<u>\$ 12,791,193</u>	<u>\$ 12,791,193</u>	100.00%	<u>\$ 4,247,450</u>	99.92%
Projected Fund Balance December 31	\$ 8,592,661	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 10,802,303	\$ 10,802,303	\$ 10,802,302			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,347,080	\$ 7,500,698	102.09%	\$ 7,076,763	102.65%
Licenses and Permits	3,951,600	3,951,600	4,135,047	104.64%	3,941,546	97.22%
Intergovernmental	51,710	51,710	26,913	52.05%	35,412	79.34%
Charges for Services	415,755	415,755	729,496	175.46%	572,385	110.11%
Investment Income	163,000	163,000	179,087	109.87%	126,754	195.01%
Miscellaneous	-	-	8,341	-	12,469	-
Other Financing Sources	349,260	349,260	343,728	98.42%	331,470	50.28%
Revenues without Use of Fund Balance	12,278,405	12,278,405	12,923,310	105.25%	12,096,799	98.85%
Use of Fund Balance	1,602,967	1,472,396	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 13,881,372</b>	<b>\$ 13,750,801</b>	<b>\$ 12,923,310</b>	<b>93.98%</b>	<b>\$ 12,096,799</b>	<b>94.71%</b>
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 12,097,733	\$ 8,783,213	72.60%	\$ 5,549,645	70.09%
Police Services	3,351,716	-	-	-	2,590,160	80.65%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,596,068	1,596,068	1,258,807	78.87%	1,250,000	78.84%
Total Non-Departmental	1,653,068	1,653,068	1,258,807	76.15%	1,250,000	76.10%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,881,372</b>	<b>\$ 13,750,801</b>	<b>\$ 10,042,020</b>	<b>73.03%</b>	<b>\$ 9,389,805</b>	<b>73.52%</b>
Projected Fund Balance December 31	\$ 9,199,336	\$ 9,329,907				
Fund Balance as of Report Date			\$ 13,683,592			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Fire and EMS District Fund (102)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 57,781,169	\$ 57,781,169	\$ 57,781,169			
Revenues:						
Taxes	\$ 100,603,441	\$ 100,603,441	\$ 98,298,506	97.71%	\$ 92,697,342	98.91%
Licenses and Permits	855,000	855,000	817,432	95.61%	730,468	81.07%
Intergovernmental	678,572	678,572	396,663	58.46%	537,948	86.46%
Charges for Services	15,554,860	15,554,860	12,454,127	80.07%	11,963,333	77.25%
Investment Income	519,000	519,000	662,370	127.62%	406,610	225.89%
Contributions and Donations	-	-	2,080	-	130	-
Miscellaneous	2,000	2,000	159,607	7,980.35%	227,278	329.98%
Other Financing Sources	3,104,536	3,104,536	3,055,358	98.42%	2,946,403	50.28%
Revenues without Use of Fund Balance	121,317,409	121,317,409	115,846,143	95.49%	109,509,512	93.73%
Use of Fund Balance	4,749,765	3,138,701	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 126,067,174</b>	<b>\$ 124,456,110</b>	<b>\$ 115,846,143</b>	<b>93.08%</b>	<b>\$ 109,509,512</b>	<b>93.73%</b>
Appropriations:						
Planning and Development	\$ 792,002	\$ 792,002	\$ 623,614	78.74%	\$ 615,069	79.06%
Fire and Emergency Services	117,960,492	116,349,428	91,462,219	78.61%	87,951,833	80.00%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	6,954,680	6,954,680	5,028,900	72.31%	1,250,000	51.65%
Total Non-Departmental	7,314,680	7,314,680	5,028,900	68.75%	1,250,000	44.96%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 126,067,174</b>	<b>\$ 124,456,110</b>	<b>\$ 97,114,733</b>	<b>78.03%</b>	<b>\$ 89,816,902</b>	<b>76.87%</b>
Projected Fund Balance December 31	\$ 53,031,404	\$ 54,642,468				
Fund Balance as of Report Date			\$ 76,512,579			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 716,882	\$ 716,882	\$ 716,882			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 10,410	94.64%	\$ 6,684	148.53%
Revenues without Use of Fund Balance	11,000	11,000	10,410	94.64%	6,684	148.53%
Use of Fund Balance	32,875	32,875	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 43,875</b>	<b>\$ 43,875</b>	<b>\$ 10,410</b>	<b>23.73%</b>	<b>\$ 6,684</b>	<b>14.75%</b>
Appropriations:						
Loganville EMS	\$ 43,875	\$ 43,875	\$ 42,213	96.21%	\$ 33,244	73.37%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 43,875</b>	<b>\$ 43,875</b>	<b>\$ 42,213</b>	<b>96.21%</b>	<b>\$ 33,244</b>	<b>73.37%</b>
Projected Fund Balance December 31	\$ 684,007	\$ 684,007				
Fund Balance as of Report Date			\$ 685,079			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 69,163,459	\$ 69,163,459	\$ 69,163,459			
Revenues:						
Taxes	\$ 67,052,043	\$ 67,052,043	\$ 65,689,309	97.97%	\$ 63,123,485	101.17%
Insurance Premium Taxes	30,291,123	30,291,123	42,069,794	138.88%	39,232,647	129.52%
Licenses and Permits	4,125,000	4,125,000	2,487,859	60.31%	2,511,825	61.48%
Intergovernmental	286,382	286,382	147,192	51.40%	196,316	76.91%
Charges for Services	1,083,577	1,083,577	927,753	85.62%	1,079,203	137.44%
Fines and Forfeitures	7,899,723	7,899,723	4,949,828	62.66%	5,953,390	73.27%
Investment Income	920,000	920,000	1,111,557	120.82%	760,046	217.16%
Miscellaneous	318,668	318,668	461,593	144.85%	455,402	119.20%
Other Financing Sources	1,552,268	1,552,268	1,527,679	98.42%	1,473,202	50.28%
Revenues without Use of Fund Balance	113,528,784	113,528,784	119,372,564	105.15%	114,785,516	104.73%
Use of Fund Balance	15,823,764	14,053,198	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 129,352,548</b>	<b>\$ 127,581,982</b>	<b>\$ 119,372,564</b>	<b>93.57%</b>	<b>\$ 114,785,516</b>	<b>99.08%</b>
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,439,938	\$ 1,117,230	77.59%	\$ 786,032	74.11%
Police Services	119,904,576	118,328,010	90,409,203	76.41%	81,535,911	77.30%
Recorder's Court	2,057,036	2,156,052	1,896,059	87.94%	1,576,990	80.12%
Solicitor General	696,760	696,760	459,517	65.95%	520,717	70.51%
Clerk of Recorder's Court	1,702,352	1,702,352	1,213,971	71.31%	1,192,671	68.05%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	120,636	100.00%
Non-Departmental Police	2,983,250	2,690,234	-	0.00%	2,997,081	69.96%
Total Non-Departmental	3,551,886	3,258,870	-	0.00%	3,117,717	64.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 129,352,548</b>	<b>\$ 127,581,982</b>	<b>\$ 95,095,980</b>	<b>74.54%</b>	<b>\$ 88,730,038</b>	<b>76.59%</b>
Projected Fund Balance December 31	\$ 53,339,695	\$ 55,110,261				
Fund Balance as of Report Date			\$ 93,440,043			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 21,247,814	\$ 21,247,814	\$ 21,247,814			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,052,806	\$ 30,720,118	98.93%	\$ 29,516,528	98.56%
Intergovernmental	202,469	202,469	107,249	52.97%	141,394	76.16%
Charges for Services	4,894,639	4,894,639	4,006,775	81.86%	3,803,506	78.61%
Investment Income	219,000	219,000	233,251	106.51%	197,211	262.95%
Contributions and Donations	15,300	15,300	344	2.25%	43	0.11%
Miscellaneous	2,543,893	2,647,343	2,157,487	81.50%	2,190,922	83.54%
Other Financing Sources	26,930	26,930	21,930	81.43%	21,930	81.43%
Revenues without Use of Fund Balance	38,955,037	39,058,487	37,247,154	95.36%	35,871,534	95.06%
Use of Fund Balance	5,765,469	5,434,466	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 44,720,506</b>	<b>\$ 44,492,953</b>	<b>\$ 37,247,154</b>	<b>83.71%</b>	<b>\$ 35,871,534</b>	<b>90.40%</b>
Appropriations:						
Community Services	\$ 42,497,783	\$ 42,270,230	\$ 31,308,910	74.07%	\$ 29,012,224	76.61%
Support Services	185,490	185,490	133,404	71.92%	119,743	62.47%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,972,233	1,972,233	1,631,028	82.70%	1,281,477	82.53%
Total Non-Departmental	2,037,233	2,037,233	1,631,028	80.06%	1,281,477	79.21%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 44,720,506</b>	<b>\$ 44,492,953</b>	<b>\$ 33,073,342</b>	<b>74.33%</b>	<b>\$ 30,413,444</b>	<b>76.65%</b>
Projected Fund Balance December 31	\$ 15,482,345	\$ 15,813,348				
Fund Balance as of Report Date			\$ 25,421,626			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ -	\$ 760,158	-	\$ 694,815	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 760,158</u>	-	<u>\$ 694,815</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 887,943	\$ 887,943				
Fund Balance as of Report Date			\$ 1,648,101			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ -	\$ 576,563	-	\$ 424,701	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 576,563</u>	-	<u>\$ 424,701</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,436,846	\$ 1,436,846				
Fund Balance as of Report Date			\$ 2,013,409			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,448,532	-	\$ 1,200,701	-
Investment Income	-	-	78,713	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,527,245	-	\$ 1,200,701	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,424,843	\$ 4,424,843				
Fund Balance as of Report Date			\$ 5,952,088			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ -	\$ 109,794	-	\$ 98,438	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,794</u>	-	<u>\$ 98,438</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 119,435	\$ 119,435				
Fund Balance as of Report Date			\$ 229,229			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ -	\$ 397,269	-	\$ 264,268	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 397,269</u>	-	<u>\$ 264,268</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 477,380	\$ 477,380				
Fund Balance as of Report Date			\$ 874,649			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ 120,602	98.85%	\$ 118,241	97.02%
Investment Income	19,000	19,000	26,541	139.69%	10,074	143.91%
Revenues without Use of Fund Balance	141,000	141,000	147,143	104.36%	128,315	99.57%
Use of Fund Balance	19,222	281,222	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 160,222</b>	<b>\$ 422,222</b>	<b>\$ 147,143</b>	<b>34.85%</b>	<b>\$ 128,315</b>	<b>79.31%</b>
Appropriations:						
Transportation	\$ 160,222	\$ 422,222	\$ 309,054	73.20%	\$ 104,211	64.41%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 160,222</b>	<b>\$ 422,222</b>	<b>\$ 309,054</b>	<b>73.20%</b>	<b>\$ 104,211</b>	<b>64.41%</b>
Projected Fund Balance December 31	\$ 1,218,505	\$ 956,505				
Fund Balance as of Report Date			\$ 1,075,816			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 2,256,435	\$ 2,256,435	\$ 2,256,435			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,705,257	\$ 7,088,477	92.00%	\$ 7,077,321	95.42%
Investment Income	9,000	9,000	29,358	326.20%	24,808	663.32%
Miscellaneous	-	-	2,232	-	-	-
TOTAL REVENUES	<u>\$ 7,703,702</u>	<u>\$ 7,714,257</u>	<u>\$ 7,120,067</u>	92.30%	<u>\$ 7,102,129</u>	93.82%
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,564,430	\$ 5,936,357	78.48%	\$ 5,344,341	70.60%
Appropriations without Contribution to Fund Balance	7,553,875	7,564,430	5,936,357	78.48%	5,344,341	70.60%
Contribution to Fund Balance	149,827	149,827	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 7,703,702</u>	<u>\$ 7,714,257</u>	<u>\$ 5,936,357</u>	76.95%	<u>\$ 5,344,341</u>	70.60%
Projected Fund Balance December 31	\$ 2,406,262	\$ 2,406,262				
Fund Balance as of Report Date			\$ 3,440,145			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Authority Imaging Fund (020)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 554,284	91.30%	\$ 518,163	85.46%
Investment Income	2,015	2,015	1,753	87.00%	2,245	93.27%
Revenues without Use of Fund Balance	609,103	609,103	556,037	91.29%	520,408	85.50%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 882,651</b>	<b>\$ 882,651</b>	<b>\$ 556,037</b>	<b>63.00%</b>	<b>\$ 520,408</b>	<b>43.68%</b>
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 735,543	83.33%	\$ 992,851	83.33%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 882,651</b>	<b>\$ 882,651</b>	<b>\$ 735,543</b>	<b>83.33%</b>	<b>\$ 992,851</b>	<b>83.33%</b>
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Fund Balance as of Report Date			\$ 2,012,442			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019		Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 99,189	88.15%	\$ 91,873	94.33%
Miscellaneous	15,000	15,000	13,861	92.41%	9,720	101.25%
<b>TOTAL REVENUES</b>	<b>\$ 127,520</b>	<b>\$ 127,520</b>	<b>\$ 113,050</b>	<b>88.65%</b>	<b>\$ 101,593</b>	<b>94.95%</b>
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 7,337	34.42%	\$ 7,963	39.20%
Appropriations without Contribution to Fund Balance	21,315	21,315	7,337	34.42%	7,963	39.20%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 127,520</b>	<b>\$ 127,520</b>	<b>\$ 7,337</b>	<b>5.75%</b>	<b>\$ 7,963</b>	<b>7.44%</b>
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Fund Balance as of Report Date			\$ 521,985			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 851,592	\$ 851,592	\$ 851,592			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ 501,154	66.28%	\$ 583,936	77.90%
Investment Income	2,500	2,500	4,945	197.80%	15,887	635.48%
Miscellaneous	-	-	1,249	-	2,252	-
Revenues without Use of Fund Balance	758,590	758,590	507,348	66.88%	602,075	80.05%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 507,348</u>	53.73%	<u>\$ 602,075</u>	68.10%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 265,963	77.72%	\$ 250,255	77.16%
Solicitor General	602,079	602,079	372,832	61.92%	429,329	76.70%
TOTAL APPROPRIATIONS	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 638,795</u>	67.65%	<u>\$ 679,584</u>	76.87%
Projected Fund Balance December 31	\$ 665,905	\$ 665,905				
Fund Balance as of Report Date			\$ 720,145			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,724	\$ 30,724	100.00%	\$ 153,747	100.00%
Revenues without Use of Fund Balance	-	30,724	30,724	100.00%	153,747	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 137,000	\$ 167,724	\$ 30,724	18.32%	\$ 153,747	96.86%
Appropriations:						
District Attorney	\$ 137,000	\$ 167,724	\$ 91,092	54.31%	\$ 91,232	57.47%
TOTAL APPROPRIATIONS	\$ 137,000	\$ 167,724	\$ 91,092	54.31%	\$ 91,232	57.47%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Fund Balance as of Report Date			\$ 355,058			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 9,785	100.00%
Revenues without Use of Fund Balance	-	-	-	-	9,785	100.00%
Use of Fund Balance	13,338	13,338	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ 9,785</u>	29.55%
Appropriations:						
District Attorney	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 33,113	\$ 33,113				
Fund Balance as of Report Date			\$ 46,451			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## E-911 Fund (095)

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

	FY 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 25,748,225	\$ 25,748,225	\$ 25,748,225			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,654	-	\$ 6,314	-
Charges for Services	16,339,604	16,339,604	17,817,073	109.04%	17,240,379	101.46%
Investment Income	415,000	415,000	450,878	108.65%	337,210	148.63%
Miscellaneous	-	-	10,182	-	14,726	-
Revenues without Use of Fund Balance	16,754,604	16,754,604	18,283,787	109.13%	17,598,629	102.21%
Use of Fund Balance	8,608,279	8,336,645	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 25,362,883</u>	<u>\$ 25,091,249</u>	<u>\$ 18,283,787</u>	72.87%	<u>\$ 17,598,629</u>	78.48%
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,617,771	\$ 13,390,671	64.95%	\$ 12,581,126	69.74%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	3,999,440	100.00%	4,086,763	100.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,473,478	4,473,478	3,999,440	89.40%	4,086,763	93.25%
TOTAL APPROPRIATIONS	<u>\$ 25,362,883</u>	<u>\$ 25,091,249</u>	<u>\$ 17,390,111</u>	69.31%	<u>\$ 16,667,889</u>	74.33%
Projected Fund Balance December 31	\$ 17,139,946	\$ 17,411,580				
Fund Balance as of Report Date			\$ 26,641,901			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Juvenile Court Supervision Fund (030)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019		Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 59,687	85.58%	\$ 60,689	113.41%
<b>TOTAL REVENUES</b>	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 59,687</u>	85.58%	<u>\$ 60,689</u>	98.60%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 32,460	75.37%	\$ 30,576	49.68%
Appropriations without Contribution to Fund Balance	43,068	43,068	32,460	75.37%	30,576	49.68%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 32,460</u>	46.54%	<u>\$ 30,576</u>	49.68%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Fund Balance as of Report Date			\$ 190,369			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Police Special Justice Fund (070)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019		Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ 174,037	\$ 174,037	100.00%	\$ 238,186	100.00%
Revenues without Use of Fund Balance	-	174,037	174,037	100.00%	238,186	100.00%
Use of Fund Balance	110,000	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 110,000</b>	<b>\$ 174,037</b>	<b>\$ 174,037</b>	<b>100.00%</b>	<b>\$ 238,186</b>	<b>47.55%</b>
Appropriations:						
Police Services	\$ 110,000	\$ 148,203	\$ 48,150	32.49%	\$ 132,592	26.47%
Appropriations without Contribution to Fund Balance	110,000	148,203	48,150	32.49%	132,592	26.47%
Contribution to Fund Balance	-	25,834	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 110,000</b>	<b>\$ 174,037</b>	<b>\$ 48,150</b>	<b>27.67%</b>	<b>\$ 132,592</b>	<b>26.47%</b>
Projected Fund Balance December 31	\$ 538,187	\$ 674,021				
Fund Balance as of Report Date			\$ 774,074			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Police Special State Fund (072)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 95,936	\$ 95,936	100.00%	\$ 160,278	100.87%
Miscellaneous	-	-	22	-	-	-
Revenues without Use of Fund Balance	-	95,936	95,958	100.02%	160,278	100.87%
Use of Fund Balance	1,068,395	1,513,619	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 1,068,395</u>	<u>\$ 1,609,555</u>	<u>\$ 95,958</u>	5.96%	<u>\$ 160,278</u>	27.52%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,609,555	\$ 1,281,917	79.64%	\$ 274,692	47.16%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,068,395</u>	<u>\$ 1,609,555</u>	<u>\$ 1,281,917</u>	79.64%	<u>\$ 274,692</u>	47.16%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,163,431				
Fund Balance as of Report Date			\$ 1,491,091			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Inmate Fund (090)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019		Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 635,498	73.16%	\$ 679,747	89.72%
Investment Income	-	-	57,884	-	36,687	-
<b>TOTAL REVENUES</b>	<u>\$ 868,607</u>	<u>\$ 868,607</u>	<u>\$ 693,382</u>	79.83%	<u>\$ 716,434</u>	94.57%
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 507,086	61.86%	\$ 338,369	50.13%
Appropriations without Contribution to Fund Balance	819,720	819,720	507,086	61.86%	338,369	50.13%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 868,607</u>	<u>\$ 868,607</u>	<u>\$ 507,086</u>	58.38%	<u>\$ 338,369</u>	44.66%
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Fund Balance as of Report Date			\$ 3,742,950			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Special Justice Fund (065)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 116,709	\$ 116,709	100.00%	\$ 64,680	104.95%
Other Financing Sources	-	-	3,660	-	66,368	-
Revenues without Use of Fund Balance	-	116,709	120,369	103.14%	131,048	212.63%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 216,709</b>	<b>\$ 120,369</b>	<b>55.54%</b>	<b>\$ 131,048</b>	<b>81.08%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 216,709	\$ 79,701	36.78%	\$ 43,482	26.90%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 216,709</b>	<b>\$ 79,701</b>	<b>36.78%</b>	<b>\$ 43,482</b>	<b>26.90%</b>
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Fund Balance as of Report Date			\$ 468,414			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Special Treasury Fund (066)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Fines and Forfeitures	\$ -	\$ 7,346	\$ 11,549	157.21%	\$ 191,096	125.97%
Other Financing Sources	-	-	7,098	-	-	-
Revenues without Use of Fund Balance	-	7,346	18,647	253.84%	191,096	125.97%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 157,346</b>	<b>\$ 18,647</b>	<b>11.85%</b>	<b>\$ 191,096</b>	<b>63.34%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 157,346	\$ 76,695	48.74%	\$ 141,462	46.89%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 157,346</b>	<b>\$ 76,695</b>	<b>48.74%</b>	<b>\$ 141,462</b>	<b>46.89%</b>
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Fund Balance as of Report Date			\$ 411,340			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,305	\$ 30,506	923.03%	\$ 96,941	100.11%
Investment Income	-	-	298	-	259	-
Revenues without Use of Fund Balance	-	3,305	30,804	932.04%	97,200	100.38%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 103,305</b>	<b>\$ 30,804</b>	<b>29.82%</b>	<b>\$ 97,200</b>	<b>56.57%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 103,305	\$ 41,114	39.80%	\$ 6,312	3.67%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 103,305</b>	<b>\$ 41,114</b>	<b>39.80%</b>	<b>\$ 6,312</b>	<b>3.67%</b>
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Fund Balance as of Report Date			\$ 394,908			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Stadium Fund (055)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 700,731	80.08%	\$ 775,290	88.60%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	492,283	45.65%	761,401	71.89%
Investment Income	-	-	15,566	-	7,879	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 1,608,580</u>	68.35%	<u>\$ 1,944,571</u>	83.31%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,075,829	\$ 2,067,759	99.61%	\$ 1,697,165	99.60%
Appropriations without Contribution to Fund Balance	2,075,829	2,075,829	2,067,759	99.61%	1,697,165	99.60%
Contribution to Fund Balance	277,636	277,636	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 2,067,759</u>	87.86%	<u>\$ 1,697,165</u>	72.71%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,441,660				
Fund Balance as of Report Date			\$ 1,704,845			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Tourism Fund (050)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Fund Balance January 1	\$ 8,233,652	\$ 8,233,652	\$ 8,233,652			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ 9,309,771	77.21%	\$ 8,254,579	78.79%
Charges for Services	100	100	3,574	3,574.00%	758	758.00%
Investment Income	-	-	97,944	-	94,827	379.31%
Miscellaneous	-	-	-	-	(2)	-
Revenues without Use of Fund Balance	12,057,570	12,057,570	9,411,289	78.05%	8,350,162	79.51%
Use of Fund Balance	1,368,342	1,368,342	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 13,425,912</b>	<b>\$ 13,425,912</b>	<b>\$ 9,411,289</b>	<b>70.10%</b>	<b>\$ 8,350,162</b>	<b>59.64%</b>
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ 8,967,214	100.00%	\$ 4,919,855	100.00%
Tourism	4,458,697	4,458,697	3,928,106	88.10%	8,266,621	91.02%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,425,912</b>	<b>\$ 13,425,912</b>	<b>\$ 12,895,320</b>	<b>96.05%</b>	<b>\$ 13,186,476</b>	<b>94.18%</b>
Projected Fund Balance December 31	\$ 6,865,310	\$ 6,865,310				
Fund Balance as of Report Date			\$ 4,749,621			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 849,808	\$ 849,808	\$ 849,808			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 171,961	107.48%	\$ 142,321	88.95%
Investment Income	-	-	4,733	-	-	-
Miscellaneous	1,140,000	1,140,000	649,603	56.98%	677,375	86.84%
Other Financing Sources	625,000	1,246,295	1,038,579	83.33%	-	0.00%
Revenues without Use of Net Position	1,925,000	2,546,295	1,864,876	73.24%	819,696	84.94%
Use of Net Position	476,059	476,059	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,401,059</b>	<b>\$ 3,022,354</b>	<b>\$ 1,864,876</b>	<b>61.70%</b>	<b>\$ 819,696</b>	<b>71.39%</b>
Appropriations:						
Transportation*	\$ 2,400,059	\$ 3,021,354	\$ 2,452,048	81.16%	\$ 903,092	78.72%
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>\$ 2,401,059</b>	<b>\$ 3,022,354</b>	<b>\$ 2,452,048</b>	<b>81.13%</b>	<b>\$ 903,092</b>	<b>78.65%</b>
Projected Net Position December 31	\$ 373,749	\$ 373,749				
Net Position as of Report Date			\$ 262,636			

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019		Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 236,678	\$ 236,678	\$ 236,678			
Revenues:						
Investment Income	\$ -	\$ -	\$ 9,693	-	\$ -	-
Miscellaneous	5,257,000	5,257,000	2,061,173	39.21%	-	-
Other Financing Sources	-	-	3,000,000	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 5,257,000</b>	<b>\$ 5,257,000</b>	<b>\$ 5,070,866</b>	<b>96.46%</b>	<b>\$ -</b>	<b>-</b>
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,257,000	3,818,115	72.63%	-	-
Total Non-Departmental	5,257,000	5,257,000	3,818,115	72.63%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,257,000</b>	<b>\$ 5,257,000</b>	<b>\$ 3,818,115</b>	<b>72.63%</b>	<b>\$ -</b>	<b>-</b>
Projected Net Position December 31	\$ 236,678	\$ 236,678				
Net Position as of Report Date			\$ 1,489,429			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019		Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 3,003,663	91.55%	\$ 2,684,445	85.62%
Investment Income	159,000	159,000	137,646	86.57%	106,652	126.97%
Miscellaneous	-	-	30,521	-	17,774	80.79%
Other Financing Sources	13,087,000	13,087,000	10,905,833	83.33%	8,520,900	81.91%
Revenues without Use of Net Position	16,527,000	16,527,000	14,077,663	85.18%	11,329,771	83.04%
Use of Net Position	859,029	1,364,571	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 17,386,029</b>	<b>\$ 17,891,571</b>	<b>\$ 14,077,663</b>	<b>78.68%</b>	<b>\$ 11,329,771</b>	<b>73.97%</b>
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,891,571	\$ 13,244,497	74.03%	\$ 8,053,649	52.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,386,029</b>	<b>\$ 17,891,571</b>	<b>\$ 13,244,497</b>	<b>74.03%</b>	<b>\$ 8,053,649</b>	<b>52.58%</b>
Projected Net Position December 31	\$ 5,397,075	\$ 4,891,533				
Net Position as of Report Date			\$ 7,089,270			

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Solid Waste Operating Fund (595)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 23,602,280	\$ 23,602,280	\$ 23,602,280			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 768,592	99.17%	\$ 656,753	84.74%
Charges for Services	40,642,006	40,642,006	32,954,693	81.09%	36,965,732	80.79%
Investment Income	825,000	825,000	1,029,318	124.77%	721,748	240.58%
Miscellaneous	150	150	1,186	790.67%	2,412	1,608.00%
TOTAL REVENUES	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 34,753,789</u>	82.27%	<u>\$ 38,346,645</u>	81.88%
Appropriations:						
Support Services	\$ 39,267,952	\$ 39,267,952	\$ 28,627,654	72.90%	\$ 30,919,443	68.55%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>39,277,952</u>	<u>39,277,952</u>	<u>28,627,654</u>	72.88%	<u>30,919,443</u>	68.54%
Working Capital Reserve	2,964,204	2,964,204	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 28,627,654</u>	67.77%	<u>\$ 30,919,443</u>	66.02%
Projected Net Position December 31	\$ 26,566,484	\$ 26,566,484				
Net Position as of Report Date			\$ 29,728,415			

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 21,989,903	\$ 21,989,903	\$ 21,989,903			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ 27,821,392	93.80%	\$ 27,965,015	88.23%
Investment Income	415,000	415,000	252,059	60.74%	358,613	101.02%
Miscellaneous	20,000	20,000	7,356	36.78%	9,015	60.10%
Revenues without Use of Net Position	30,095,000	30,095,000	28,080,807	93.31%	28,332,643	88.36%
Use of Net Position	12,525,129	12,358,376	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 42,620,129</b>	<b>\$ 42,453,376</b>	<b>\$ 28,080,807</b>	<b>66.15%</b>	<b>\$ 28,332,643</b>	<b>71.54%</b>
Appropriations:						
Planning and Development	\$ 968,714	\$ 950,426	\$ 657,573	69.19%	\$ 507,006	65.91%
Water Resources*	41,561,415	41,412,950	33,612,876	81.17%	30,267,160	78.12%
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>\$ 42,620,129</b>	<b>\$ 42,453,376</b>	<b>\$ 34,270,449</b>	<b>80.72%</b>	<b>\$ 30,774,166</b>	<b>77.71%</b>
Projected Net Position December 31	\$ 9,464,774	\$ 9,631,527				
Net Position as of Report Date			\$ 15,800,261			

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Water and Sewer Operating Fund (501)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019		Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 152,419,332	\$ 152,419,332	\$ 152,419,332			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 272,348,600	83.35%	\$ 252,133,091	79.88%
Investment Income	3,000,000	3,000,000	2,581,174	86.04%	2,237,486	447.50%
Contributions and Donations	24,000,000	24,000,000	20,999,138	87.50%	20,626,436	138.05%
Miscellaneous	-	-	264,423	-	482,943	-
Revenues without Use of Net Position	353,757,000	353,757,000	296,193,335	83.73%	275,479,956	83.20%
Use of Net Position	46,380,158	45,405,411	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 400,137,158</b>	<b>\$ 399,162,411</b>	<b>\$ 296,193,335</b>	<b>74.20%</b>	<b>\$ 275,479,956</b>	<b>73.87%</b>
Appropriations:						
Planning and Development	\$ 960,459	\$ 938,257	\$ 791,384	84.35%	\$ 766,693	77.47%
Water Resources*	399,011,699	398,059,154	316,556,914	79.53%	289,678,097	77.92%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 400,137,158</b>	<b>\$ 399,162,411</b>	<b>\$ 317,348,298</b>	<b>79.50%</b>	<b>\$ 290,444,790</b>	<b>77.89%</b>
Projected Net Position December 31	\$ 106,039,174	\$ 107,013,921				
Net Position as of Report Date			\$ 131,264,369			

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



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 10,073,443	\$ 10,073,443	\$ 10,073,443			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 76,209,908	\$ 57,193,105	75.05%	\$ 50,661,234	78.30%
Investment Income	168,000	168,000	254,225	151.32%	230,264	383.77%
Contributions and Donations	-	-	-	-	2,000	-
Miscellaneous	243,565	243,565	315,979	129.73%	307,354	118.70%
Revenues without Use of Net Position	76,621,473	76,621,473	57,763,309	75.39%	51,200,852	78.75%
Use of Net Position	1,311,267	57,025	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 77,932,740</b>	<b>\$ 76,678,498</b>	<b>\$ 57,763,309</b>	<b>75.33%</b>	<b>\$ 51,200,852</b>	<b>76.33%</b>
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,972,266	\$ 3,517,785	70.75%	\$ 3,024,707	73.23%
Financial Services	10,876,154	10,594,571	8,130,613	76.74%	7,522,332	76.17%
Human Resources	4,481,617	4,379,978	3,039,153	69.39%	3,086,557	77.31%
Information Technology Services	39,640,173	39,268,851	27,305,176	69.53%	22,343,085	67.76%
Law	2,519,422	2,297,418	2,244,427	97.69%	1,975,111	80.13%
Support Services	14,314,697	14,093,214	10,505,984	74.55%	9,482,926	76.37%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	1,068,200	699,469	65.48%	768,753	63.09%
Total Non-Departmental	1,072,200	1,072,200	699,469	65.24%	768,753	62.88%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 77,932,740</b>	<b>\$ 76,678,498</b>	<b>\$ 55,442,607</b>	<b>72.31%</b>	<b>\$ 48,203,471</b>	<b>71.87%</b>
Projected Net Position December 31	\$ 8,762,176	\$ 10,016,418				
Net Position as of Report Date			\$ 12,394,145			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Auto Liability Fund (606)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 1,458,333	83.33%	\$ 666,668	83.33%
Investment Income	47,000	47,000	58,380	124.21%	37,624	235.15%
Revenues without Use of Net Position	1,797,000	1,797,000	1,516,713	84.40%	704,292	86.31%
Use of Net Position	-	215,672	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,797,000</b>	<b>\$ 2,012,672</b>	<b>\$ 1,516,713</b>	<b>75.36%</b>	<b>\$ 704,292</b>	<b>45.89%</b>
Appropriations:						
Financial Services	\$ 1,782,672	\$ 2,012,672	\$ 1,180,830	58.67%	\$ 637,000	41.51%
Appropriations without Working Capital Reserve	1,782,672	2,012,672	1,180,830	58.67%	637,000	41.51%
Working Capital Reserve	14,328	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,797,000</b>	<b>\$ 2,012,672</b>	<b>\$ 1,180,830</b>	<b>58.67%</b>	<b>\$ 637,000</b>	<b>41.51%</b>
Projected Net Position December 31	\$ 2,085,738	\$ 1,855,738				
Net Position as of Report Date			\$ 2,407,293			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Fleet Management Fund (610)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 892,793	\$ 892,793	\$ 892,793			
Revenues:						
Charges for Services	\$ 8,348,219	\$ 8,348,219	\$ 6,681,956	80.04%	\$ 5,399,984	81.51%
Miscellaneous	367,865	367,865	282,564	76.81%	284,371	103.11%
Other Financing Sources	-	-	32,775	-	29,365	-
<b>TOTAL REVENUES</b>	<u>\$ 8,716,084</u>	<u>\$ 8,716,084</u>	<u>\$ 6,997,295</u>	80.28%	<u>\$ 5,713,720</u>	75.42%
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,658,322	\$ 5,732,464	74.85%	\$ 5,711,413	77.48%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	200,000	200,000	166,667	83.33%	158,833	83.33%
<b>Total Non-Departmental</b>	<u>214,000</u>	<u>214,000</u>	<u>166,667</u>	77.88%	<u>158,833</u>	77.63%
Appropriations without Working Capital Reserve	7,918,250	7,872,322	5,899,131	74.94%	5,870,246	77.48%
Working Capital Reserve	797,834	843,762	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 8,716,084</u>	<u>\$ 8,716,084</u>	<u>\$ 5,899,131</u>	67.68%	<u>\$ 5,870,246</u>	77.48%
Projected Net Position December 31	\$ 1,690,627	\$ 1,736,555				
Net Position as of Report Date			\$ 1,990,957			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Group Self-Insurance Fund (605)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 26,486,275	\$ 26,486,275	\$ 26,486,275			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 52,458,572	87.23%	\$ 48,766,283	85.33%
Investment Income	550,000	550,000	604,176	109.85%	444,061	177.62%
Miscellaneous	-	-	1,172,899	-	250,217	-
Revenues without Use of Net Position	60,685,459	60,685,459	54,235,647	89.37%	49,460,561	86.17%
Use of Net Position	3,756,347	3,716,596	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 64,441,806</b>	<b>\$ 64,402,055</b>	<b>\$ 54,235,647</b>	<b>84.21%</b>	<b>\$ 49,460,561</b>	<b>81.13%</b>
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,392,055	\$ 49,750,484	77.26%	\$ 48,100,155	78.91%
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>\$ 64,441,806</b>	<b>\$ 64,402,055</b>	<b>\$ 49,750,484</b>	<b>77.25%</b>	<b>\$ 48,100,155</b>	<b>78.90%</b>
Projected Net Position December 31	\$ 22,729,928	\$ 22,769,679				
Net Position as of Report Date			\$ 30,971,438			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Risk Management Fund (602)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019	% Actual to Current Budget	Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 7,350,265	\$ 7,350,265	\$ 7,350,265			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 5,208,335	83.33%	\$ 4,166,667	83.33%
Investment Income	165,000	165,000	144,159	87.37%	116,347	119.33%
Miscellaneous	-	-	44,850	-	18,096	-
Revenues without Use of Net Position	6,415,000	6,415,000	5,397,344	84.14%	4,301,110	84.38%
Use of Net Position	2,202,887	2,202,887	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 8,617,887</b>	<b>\$ 8,617,887</b>	<b>\$ 5,397,344</b>	<b>62.63%</b>	<b>\$ 4,301,110</b>	<b>57.35%</b>
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,607,887	\$ 5,787,267	67.23%	\$ 5,627,768	75.14%
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>\$ 8,617,887</b>	<b>\$ 8,617,887</b>	<b>\$ 5,787,267</b>	<b>67.15%</b>	<b>\$ 5,627,768</b>	<b>75.04%</b>
Projected Net Position December 31	\$ 5,147,378	\$ 5,147,378				
Net Position as of Report Date			\$ 6,960,342			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 10/31/2019	Actuals YTD as of 10/31/2019		Actuals YTD as of 10/31/2018	% Actual to 10/31/2018 Budget
Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 2,604,166	83.33%	\$ 2,083,334	83.33%
Investment Income	230,000	230,000	225,879	98.21%	196,945	153.26%
Miscellaneous	-	-	477,432	-	86,470	-
Revenues without Use of Net Position	3,355,000	3,355,000	3,307,477	98.58%	2,366,749	90.04%
Use of Net Position	2,406,539	2,404,336	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,761,539</b>	<b>\$ 5,759,336</b>	<b>\$ 3,307,477</b>	<b>57.43%</b>	<b>\$ 2,366,749</b>	<b>47.31%</b>
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,749,336	\$ 3,367,593	58.57%	\$ 3,689,937	73.90%
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>\$ 5,761,539</b>	<b>\$ 5,759,336</b>	<b>\$ 3,367,593</b>	<b>58.47%</b>	<b>\$ 3,689,937</b>	<b>73.75%</b>
Projected Net Position December 31	\$ 4,632,163	\$ 4,634,366				
Net Position as of Report Date			\$ 6,978,586			

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

AS OF 10/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 94,714	\$ 102,714	\$ 8,000	GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	\$ -	\$ 4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Contributions and Donations	-	8,000
Miscellaneous	1,315,499	1,828,511	513,012	GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	457,812
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq. ft. of property at the intersection of West Pike and Culver to the Ga Dept. of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	4,950
				GCID20190795 Approval to accept additional educational incentive funding from the Georgia Department of Corrections to assist with educational programming. These funds will be used for the GED and vocational programs at the facility.	-	50,250
				Total: Miscellaneous	-	513,012
Other Financing Sources	165,000	8,701,893	8,536,893	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,536,893
Use of Fund Balance	42,187,652	33,189,373	(8,998,279)	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
				GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
				GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	(457,812)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	(8,536,893)
				To adjust budget for 90 day job vacancies.	(23,067)	(672,145)
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq. ft. of property at the intersection of West Pike and Culver to the Ga Dept. of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	(1,514)
				Total: Use of Fund Balance	(23,067)	(8,998,279)
<i>Total: General Fund</i>			59,626		(23,067)	59,626
<b>2003 G.O. Bond Debt Service Fund (951)</b>						
Taxes	320,500	199,442	(121,058)	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	(121,058)
Investment Income	-	64,340	64,340	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	64,340
Use of Fund Balance	3,934,750	12,527,411	8,592,661	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,592,661
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,943		-	8,535,943
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	1,602,967	1,472,396	(130,571)	To adjust budget for 90 day job vacancies.	-	(130,571)
<i>Total: Development and Enforcement Services District Fund</i>			(130,571)		-	(130,571)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	4,749,765	3,138,701	(1,611,064)	To adjust budget for 90 day job vacancies.	(120,931)	(1,611,064)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(1,611,064)		(120,931)	(1,611,064)
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	15,823,764	14,053,198	(1,770,566)	To adjust budget for 90 day job vacancies.	(67,522)	(1,770,566)
<i>Total: Police Services District Fund</i>			(1,770,566)		(67,522)	(1,770,566)



Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Miscellaneous	2,543,893	2,647,343	103,450	GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	2,500
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	1,500
				GCID2019065 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	250	250
				GCID20191069 Approval for the Chairman to execute any and all documents necessary to grant an Amendment Easement to Georgia Power Company for \$99,200 on Tax Parcel No. R6165 110.	99,200	99,200
				Total: Miscellaneous	99,450	103,450
Use of Fund Balance	5,765,469	5,434,466	(331,003)	To adjust budget for 90 day job vacancies.	(23,409)	(227,553)
				GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(2,500)
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	(1,500)
				GCID2019065 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	(250)	(250)
				GCID20191069 Approval for the Chairman to execute any and all documents necessary to grant an Amendment Easement to Georgia Power Company for \$99,200 on Tax Parcel No. R6165 110.	(99,200)	(99,200)
				Total: Use of Fund Balance	(122,859)	(331,003)
<i>Total: Recreation Fund</i>			(227,553)		(23,409)	(227,553)
<b>Speed Hump Fund (003)</b>						
Use of Fund Balance	19,222	281,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,694,702	7,705,257	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	30,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
<b>E-911 Fund (095)</b>						
Use of Fund Balance	8,608,279	8,336,645	(271,634)	To adjust budget for 90 day job vacancies.	(20,412)	(271,634)
<i>Total: E-911 Fund</i>			(271,634)		(20,412)	(271,634)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	174,037	174,037	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	25,834	174,037
Use of Fund Balance	110,000	-	(110,000)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(110,000)
<i>Total: Police Special Justice Fund</i>			64,037		25,834	64,037
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	95,936	95,936	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	95,936
Use of Fund Balance	1,068,395	1,513,619	445,224	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(95,936)
				GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
				Total: Use of Fund Balance	-	445,224
<i>Total: Police Special State Fund</i>			541,160		-	541,160
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	116,709	116,709	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	116,709
<i>Total: Sheriff Special Justice Fund</i>			116,709		-	116,709

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	7,346	7,346	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	2,233	7,346
<i>Total: Sheriff Special Treasury Fund</i>			7,346		2,233	7,346
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	3,305	3,305	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,305	3,305
<i>Total: Sheriff Special State Fund</i>			3,305		3,305	3,305
<b>Airport Operating Fund (520)</b>						
Other Financing Sources	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
<b>Local Transit Operating Fund (515)</b>						
Use of Net Position	859,029	1,364,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	12,525,129	12,358,376	(166,753)	To adjust budget for 90 day job vacancies.	-	(166,753)
<i>Total: Stormwater Operating Fund</i>			(166,753)		-	(166,753)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	46,380,158	45,405,411	(974,747)	To adjust budget for 90 day job vacancies.	(106,571)	(974,747)
<i>Total: Water and Sewer Operating Fund</i>			(974,747)		(106,571)	(974,747)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	1,311,267	57,025	(1,254,242)	To adjust budget for 90 day job vacancies.	(79,709)	(1,254,242)
<i>Total: Administrative Support Fund</i>			(1,254,242)		(79,709)	(1,254,242)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Auto Liability Fund (606)</b>						
Use of Net Position	-	215,672	215,672	GCID20190826 Approval for the Chairman to execute a Settlement Agreement and Full Release on behalf of Gwinnett County in the case of Johnnie E. Farmer and Janice C. Farmer v. David C. Boggs and Gwinnett County in a Civil Action File.	-	215,672
<i>Total: Auto Liability Fund</i>			215,672		-	215,672
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,756,347	3,716,596	(39,751)	To adjust budget for 90 day job vacancies.	-	(39,751)
<i>Total: Group Self-Insurance Fund</i>			(39,751)		-	(39,751)
<b>Workers' Compensation Fund (604)</b>						
Use of Net Position	2,406,539	2,404,336	(2,203)	To adjust budget for 90 day job vacancies.	-	(2,203)
<i>Total: Workers' Compensation Fund</i>			(2,203)		-	(2,203)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 4,524,830</b>		<b>\$ (410,249)</b>	<b>\$ 4,524,830</b>

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 10/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ (38,431)	To adjust budget for 90 day job vacancies.	\$ -	\$ (38,431)
Financial Services	9,758,355	9,730,676	(27,679)	To adjust budget for 90 day job vacancies.	-	(27,679)
Transportation	23,620,795	23,503,351	(117,444)	To adjust budget for 90 day job vacancies.	-	(117,444)
Planning and Development	735,029	720,511	(14,518)	To adjust budget for 90 day job vacancies.	-	(14,518)
Corrections	18,337,006	18,135,043	(201,963)	To adjust budget for 90 day job vacancies.	(10,762)	(294,513)
				Transfer from Non-Departmental: Inmate Medical Reserve.	20,000	42,300
				GCID20190795 Approval to accept additional educational incentive funding from the Georgia Department of Corrections to assist with educational programming. These funds will be used for the GED and vocational programs at the facility.	-	50,250
				Total: Juvenile Court	9,238	(201,963)
Community Services	13,235,548	13,149,500	(86,048)	To adjust budget for 90 day job vacancies.	-	(94,048)
				GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	-	4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Community Services	-	(86,048)
Community Services Subsidies	24,194,444	24,181,477	(12,967)	To adjust budget for 90 day job vacancies.	-	(12,967)
Community Services - Elections	4,687,116	4,614,571	(72,545)	To adjust budget for 90 day job vacancies.	(12,305)	(72,545)
Juvenile Court	8,416,428	9,334,601	918,173	Transfer from Non-Departmental: Court Reporters Reserve.	-	147,700
				Transfer from Non-Departmental: Indigent Defense Reserve.	64,000	641,300
				Transfer from Non-Departmental: Court Interpreters Reserve.	12,000	128,500
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	673
				Total: Juvenile Court	76,000	918,173

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	101,188,350	102,172,750	984,400	Transfer from Non-Departmental: Inmate Medical Reserve.	-	984,400
				Total: Sheriff	-	984,400
Judiciary	25,078,373	29,077,973	3,999,600	Transfer from Non-Departmental: Indigent Defense Reserve.	200,000	3,505,800
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	493,800
				Transfer from Non-Departmental: Court Reporters Reserve.	-	-
				Total: Judiciary	200,000	3,999,600
Probate Court	2,941,278	3,070,978	129,700	Transfer from Non-Departmental: Court Interpreters Reserve.	-	8,100
				Transfer from Non-Departmental: Indigent Defense Reserve.	9,000	121,600
				Total: Probate Court	9,000	129,700
Solicitor General	5,716,167	5,716,867	700	Transfer from Non-Departmental: Court Reporters Reserve.	-	700
Support Services	113,022	161,812	48,790	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
Non-Departmental:						
Contribution to Airport	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
Reserves - Court Interpreters	840,000	209,600	(630,400)	Transfer to Juvenile Court.	(12,000)	(128,500)
				Transfer to Judiciary.	-	(493,800)
				Transfer to Probate Court.	-	(8,100)
				Total: Reserves - Court Interpreters	(12,000)	(630,400)
Reserves - Court Reporters	300,000	151,600	(148,400)	Transfer to Juvenile Court.	-	(147,700)
				Transfer to Judiciary.	-	-
				Transfer to Solicitor General.	-	(700)
				Total: Reserves - Court Reporters	-	(148,400)
Reserves - Indigent Defense	5,250,000	981,300	(4,268,700)	Transfer to Juvenile Court.	(64,000)	(641,300)
				Transfer to Judiciary.	(200,000)	(3,505,800)
				Transfer to Probate Court.	(9,000)	(121,600)
				Total: Reserves - Indigent Defense	(273,000)	(4,268,700)
Reserves - Prisoner Medical	1,750,000	722,627	(1,027,373)	Transfer to Corrections.	(20,000)	(42,300)
				Transfer to Sheriff.	-	(984,400)
				Transfer to Juvenile Court.	-	(673)
				Total: Reserves - Prisoner Medical	(20,000)	(1,027,373)
Other Governmental Agencies	510,000	513,436	3,436	GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq. ft. of property at the intersection of West Pike and Culver to the Ga Dept. of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	3,436
Total Non-Departmental			(5,450,142)		(305,000)	(5,450,142)
<i>Total: General Fund</i>			59,626		(23,067)	59,626

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>2003 G.O. Bond Debt Service Fund (951)</b>						
Debt Service	4,255,250	12,791,193	8,535,943	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,535,943
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,943		-	8,535,943
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	8,876,588	12,097,733	3,221,145	To adjust budget for 90 day job vacancies.	-	(115,177)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	3,336,322
				Total: Planning and Development	-	3,221,145
Police Services	3,351,716	-	(3,351,716)	To adjust budget for 90 day job vacancies.	-	(15,394)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	(3,336,322)
				Total: Police Services	-	(3,351,716)
<i>Total: Development and Enforcement Services District Fund</i>			(130,571)		-	(130,571)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	117,960,492	116,349,428	(1,611,064)	To adjust budget for 90 day job vacancies.	(120,931)	(1,611,064)
<i>Total: Fire and Emergency Services District Fund</i>			(1,611,064)		(120,931)	(1,611,064)
<b>Police Services District Fund (106)</b>						
Police Services	119,904,576	118,328,010	(1,576,566)	To adjust budget for 90 day job vacancies.	(67,522)	(1,770,566)
				Transfer from Non-Departmental: Inmate Medical Reserve.	35,000	194,000
				Total: Police Services	(32,522)	(1,576,566)
Recorder's Court	2,057,036	2,156,052	99,016	Transfer from Non-Departmental: Indigent Defense Reserve.	-	36,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	62,616
				Total: Recorder's Court	-	99,016
Non-Departmental	3,551,886	3,258,870	(293,016)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(36,400)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(62,616)
				Transfer to Police Services - From Inmate Medical Reserve.	(35,000)	(194,000)
				Total: Non-Departmental	(35,000)	(293,016)
<i>Total: Police Services District Fund</i>			(1,770,566)		(67,522)	(1,770,566)
<b>Recreation Fund (105)</b>						
Community Services	42,497,783	42,270,230	(227,553)	To adjust budget for 90 day job vacancies.	(23,409)	(227,553)
<i>Total: Recreation Fund</i>			(227,553)		(23,409)	(227,553)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Speed Hump Fund (003)</b>						
Transportation	160,222	422,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000
<b>Street Lighting Fund (002)</b>						
Transportation	7,553,875	7,564,430	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cambridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
District Attorney	137,000	167,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
<b>E-911 Fund (095)</b>						
Police Services	20,889,405	20,617,771	(271,634)	To adjust budget for 90 day job vacancies.	(20,412)	(271,634)
<i>Total: E-911 Fund</i>			(271,634)		(20,412)	(271,634)
<b>Police Special Justice Fund (070)</b>						
Police Special Investigations	110,000	148,203	38,203	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	38,203
Contribution to Fund Balance	-	25,834	25,834	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	25,834	25,834
			64,037		25,834	64,037



Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Police Special Investigations	1,068,395	1,609,555	541,160	GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
<i>Total: Police Special State Fund</i>			541,160		-	541,160
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	216,709	116,709	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	116,709
<i>Total: Sheriff Special Justice Fund</i>			116,709		-	116,709
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	157,346	7,346	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	2,233	7,346
<i>Total: Sheriff Special Treasury Fund</i>			7,346		2,233	7,346
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	100,000	103,305	3,305	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,305	3,305
<i>Total: Sheriff Special State Fund</i>			3,305		3,305	3,305
<b>Airport Operating Fund (520)</b>						
Transportation	2,400,059	3,021,354	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
<b>Local Transit Operating Fund (515)</b>						
Transportation	17,386,029	17,891,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	968,714	950,426	(18,288)	To adjust budget for 90 day job vacancies.	-	(18,288)
Water Resources	41,561,415	41,412,950	(148,465)	To adjust budget for 90 day job vacancies.	-	(148,465)
<i>Total: Stormwater Operating Fund</i>			(166,753)		-	(166,753)
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	960,459	938,257	(22,202)	To adjust budget for 90 day job vacancies.	-	(22,202)
Water Resources	399,011,699	398,059,154	(952,545)	To adjust budget for 90 day job vacancies.	(106,571)	(952,545)
<i>Total: Water and Sewer Operating Fund</i>			(974,747)		(106,571)	(974,747)
<b>Administrative Support Fund (665)</b>						
County Administration	5,028,477	4,972,266	(56,211)	To adjust budget for 90 day job vacancies.	-	(56,211)
Financial Services	10,876,154	10,594,571	(281,583)	To adjust budget for 90 day job vacancies.	(15,422)	(281,583)
Human Resources	4,481,617	4,379,978	(101,639)	To adjust budget for 90 day job vacancies.	-	(101,639)
Information Technology	39,640,173	39,268,851	(371,322)	To adjust budget for 90 day job vacancies.	(64,287)	(371,322)
Law	2,519,422	2,297,418	(222,004)	To adjust budget for 90 day job vacancies.	-	(222,004)
Support Services	14,314,697	14,093,214	(221,483)	To adjust budget for 90 day job vacancies.	-	(221,483)
<i>Total: Administrative Support Fund</i>			(1,254,242)		(79,709)	(1,254,242)
<b>Auto Liability Fund (606)</b>						
Financial Services	1,782,672	2,012,672	230,000	GCID20190826 Approval for the Chairman to execute a Settlement Agreement and Full Release on behalf of Gwinnett County in the case of Johnnie E. Farmer and Janice C. Farmer v. David C. Boggs and Gwinnett County in a Civil Action File.	-	230,000
Working Capital Reserve	14,328	-	(14,328)	GCID20190826 Approval for the Chairman to execute a Settlement Agreement and Full Release on behalf of Gwinnett County in the case of Johnnie E. Farmer and Janice C. Farmer v. David C. Boggs and Gwinnett County in a Civil Action File.	-	(14,328)
<i>Total: Auto Liability Fund</i>			215,672		-	215,672
<b>Fleet Management Fund (610)</b>						
Support Services	7,704,250	7,658,322	(45,928)	To adjust budget for 90 day job vacancies.	-	(45,928)
Working Capital Reserve	797,834	843,762	45,928	To adjust budget for 90 day job vacancies.	-	45,928
<i>Total: Fleet Management Fund</i>			-		-	-

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	64,431,806	64,392,055	(39,751)	To adjust budget for 90 day job vacancies.	-	(39,751)
<i>Total: Group Self-Insurance Fund</i>			(39,751)		-	(39,751)
<b>Workers' Compensation Fund (604)</b>						
Human Resources	5,751,539	5,749,336	(2,203)	To adjust budget for 90 day job vacancies.	-	(2,203)
<i>Total: Workers' Compensation Fund</i>			(2,203)		-	(2,203)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 4,524,830</b>		<b>\$ (410,249)</b>	<b>\$ 4,524,830</b>