



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
DECEMBER 31, 2018
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: February 13, 2019

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

This report, which includes unaudited information for the 2018 fiscal year and audited information for the 2017 fiscal year, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 53

EXECUTIVE SUMMARY

This report begins with a summary of fiscal year 2018 preliminary operating results, followed by a discussion of notable events that occurred in December and early January including: 1) preparations for the fiscal year 2018 audit; 2) the receipt of the Certificate of Achievement for Excellence in Financial Reporting; and 3) the adoption of the fiscal year 2019 budget. Highlights from these activities as well as an update on residential and commercial property taxes and appeals are discussed below. A summary of recurring monthly financial trends is also presented.

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

Fiscal Year 2018 Preliminary Operating Results

Preliminary results for fiscal year 2018 indicate that all operating funds have finished the year in a favorable position.

The Department of Financial Services will continue to post accounting transactions through the end of the external, independent audit. Estimates have been posted for major items, but as the audit is completed additional entries may be required. Audited financial statements for fiscal year 2018 will be presented in the Comprehensive Annual Financial Report (CAFR) in the spring.

Included in this report is a fiscal year 2018 budget amendment adopted on December 4, 2018 at a regularly scheduled Board of Commissioners business meeting. Budgets were amended based on actual receipts and anticipated appropriations. This report also contains budget adjustments for additional contributions to capital funds to address future capital needs.

The Economic Development Operating Fund was created in December to account for debt service and operations related to economic development activities in the County. The first project recorded in this fund was the OFS Property Acquisition Project. The project consisted of the acquisition of approximately 103 acres of land and improvements located at the intersection of Jimmy Carter Boulevard and Crescent Drive.

2018 External Audit Preparation

The Department of Financial Services continues preparations for the annual external audit. The audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's CAFR are fairly represented. The audit typically lasts approximately three months, beginning in February and ending in May.

Certificate of Achievement for Excellence in Financial Reporting

Gwinnett County's Comprehensive Annual Financial Report for the year ended December 31, 2017 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted

accounting principles and applicable legal requirements. Gwinnett County has received this award for 37 years.

Fiscal Year 2019 Budget Adoption

The Gwinnett County Board of Commissioners adopted a \$1.82 billion budget for fiscal year 2019 on January 3, 2019. The adopted budget includes an operating budget of \$1.39 billion and a capital budget of \$438 million. The operating budget, excluding transfers between funds, is up approximately 4.8 percent from the 2018 budget, primarily due to increased personnel costs as the County adds necessary personnel and addresses compensation issues. Additional information about the [2019 budget](#), including the [2019 Adopted Budget Resolution Summary](#) and the [2019 Budget in Brief](#), is available on the County's website.

Residential and Commercial Property Taxes and Appeals

Real and personal property tax payments for the 2018 tax year were due October 15, 2018. As of December 31, 2018, the property tax collection rate was 97.62 percent of the amount billed.

Notices of Current Assessment for the 2018 tax year for residential and commercial properties were mailed on April 6, 2018 (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 8,397 residential and commercial real property tax appeals, a 32 percent decrease from the number of real property appeals filed in 2017. As of December 31, 2018, 97.06 percent of the appeals have been settled.

RECURRING MONTHLY FINANCIAL TRENDS

Total tax revenues across all tax-related funds ended the year approximately \$23.1 million, or 9.1 percent, higher than last year. The year-over-year increase is primarily attributable to an improving digest characterized by rising home values and new construction.

Investment income across all operating funds ended the year up approximately \$4.1 million, or 61.7 percent, over last year. This is primarily due to increased interest rates and additional funds available to invest.

Expenses in the Tourism Fund ended the year approximately \$3 million higher than 2017. The increase is primarily due to a \$5 million transfer to capital for the expansion of the civic center. The increase is partially offset by a decrease in expenses related to a bond refunding transaction in early 2017—a \$1.99 million transfer was made from the Tourism Fund to the Stadium Fund to complete that transaction. Consequently, the Stadium Fund shows a \$1.99 million decrease in other financing sources revenue and a \$2.4 million decrease in stadium operations expenses compared to last year.

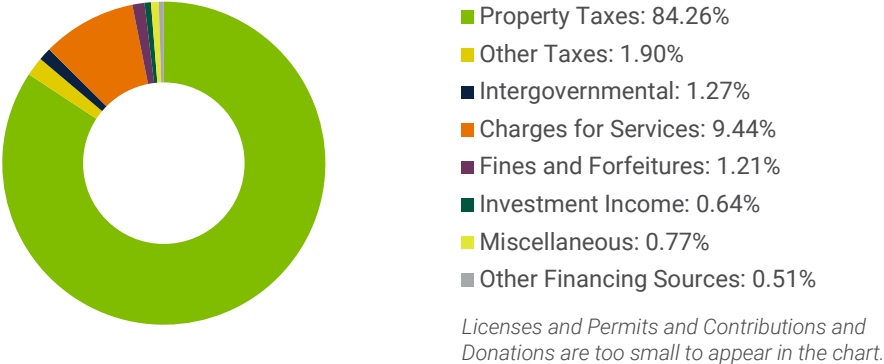
Charges for services in the Stormwater Operating Fund ended the year approximately \$2.5 million, or 7.8 percent, lower than last year. In 2018, the City of Peachtree Corners began providing stormwater services, thereby causing the County to lose the portion of stormwater fee revenues associated with the City of Peachtree Corners.

Miscellaneous revenue in the Administrative Support Fund ended the year down approximately \$944,400, or 73 percent, compared to last year due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

GENERAL FUND (PAGE 10)

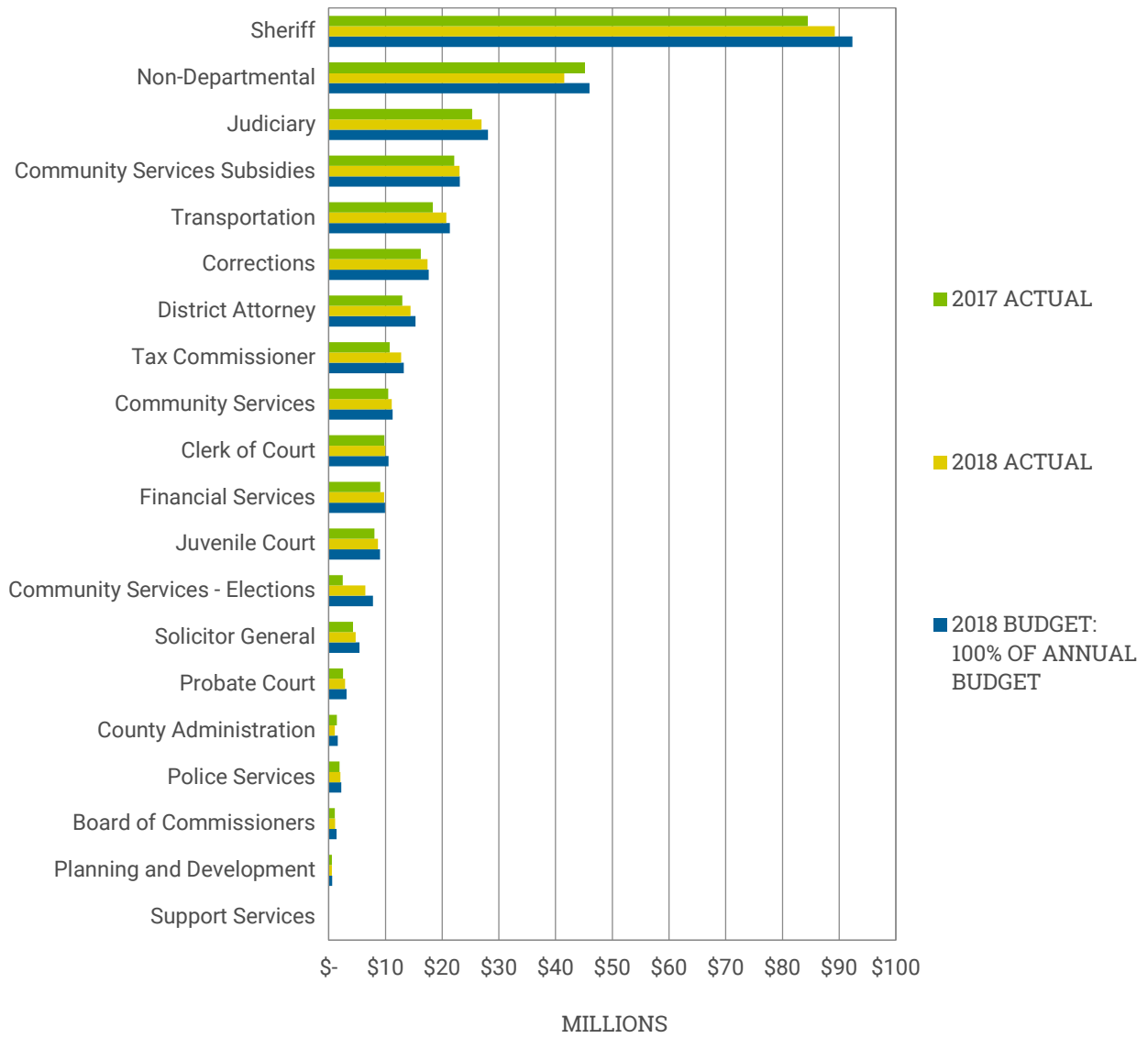
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County’s General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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

GENERAL FUND
2018 YTD REVENUES BY CATEGORY



All major revenue sources in the General Fund exceeded budget, with the exception of fines and forfeitures. Total General Fund revenues ended 2018 up \$15.5 million, or 5.3 percent, over last year. The year-over-year increase is primarily attributable to a \$5.6 million increase in real property taxes and a \$7.5 million increase in motor vehicle taxes. The increase in motor vehicle taxes is primarily due to an increase in the local government share of title ad valorem taxes (TAVT) from 45.61 percent to 51.58 percent. Current law requires the Department of Revenue to evaluate local tax revenues from the prior year to determine the percentage of TAVT that will be distributed to state and local governments for the current calendar year. An additional factor contributing to the year-over-year increase in General Fund revenues is a \$1.3 million increase in other financing sources, primarily due to Georgia Emergency Management Agency (GEMA) reimbursements from Hurricane Irma.

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

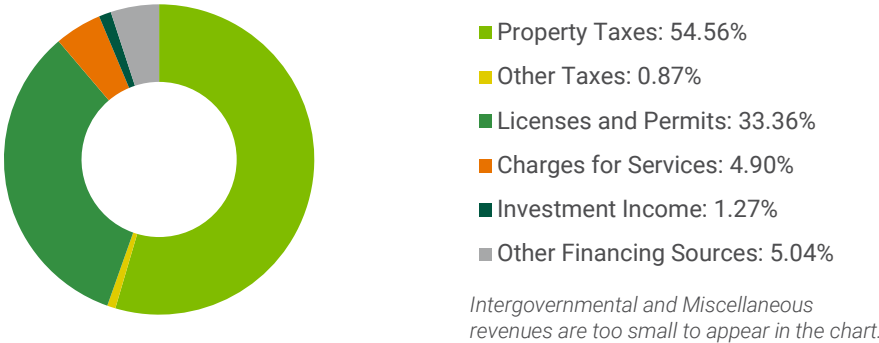


Total expenditures in the General Fund ended 2018 up \$17.3 million over 2017. The year-over-year increase is primarily due to new positions added during the 2018 budget process, salary increases, and increases in general operating expenses.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

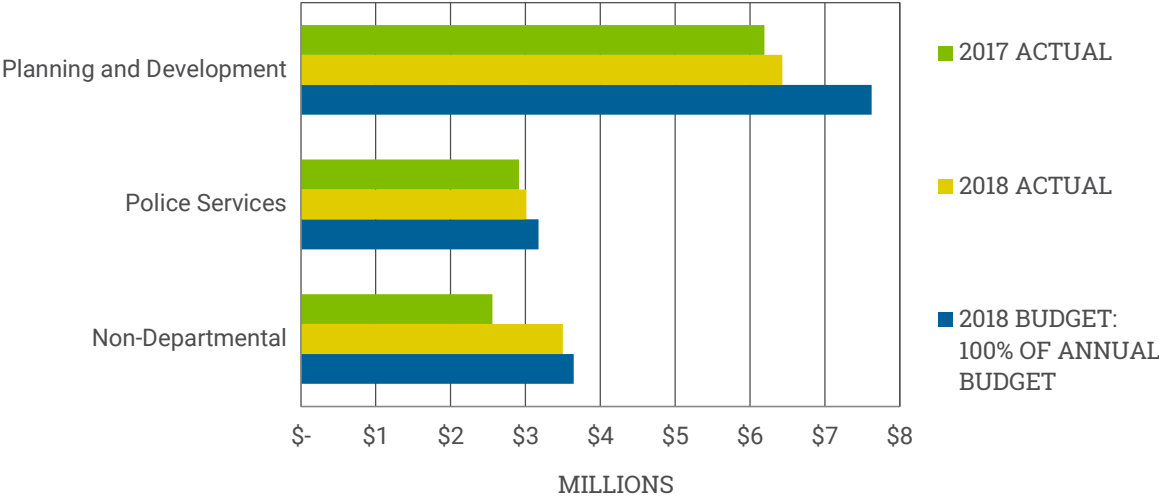
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY



Revenues in the Development and Enforcement Services District Fund ended the year up approximately \$994,100, or 7.9 percent, over last year as development in the county continues to grow at a moderate pace. Licenses and permits (building permits) and charges for services (development permits) are up \$552,100 and \$28,100, respectively. A \$305,600 increase in property taxes also contributed to the increase.

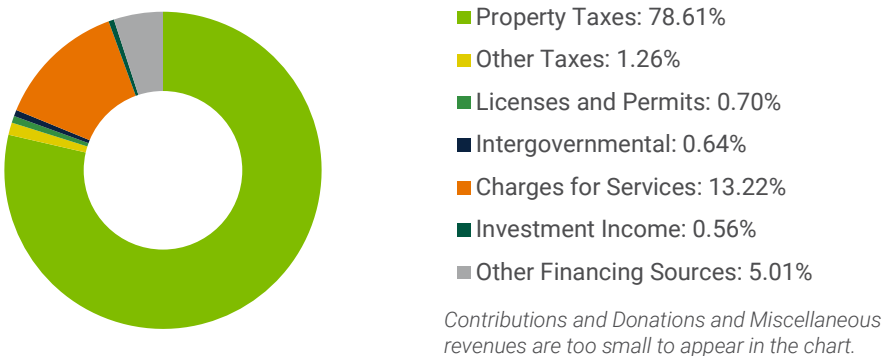
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT DECEMBER 2017 – 2018 YTD EXPENDITURES



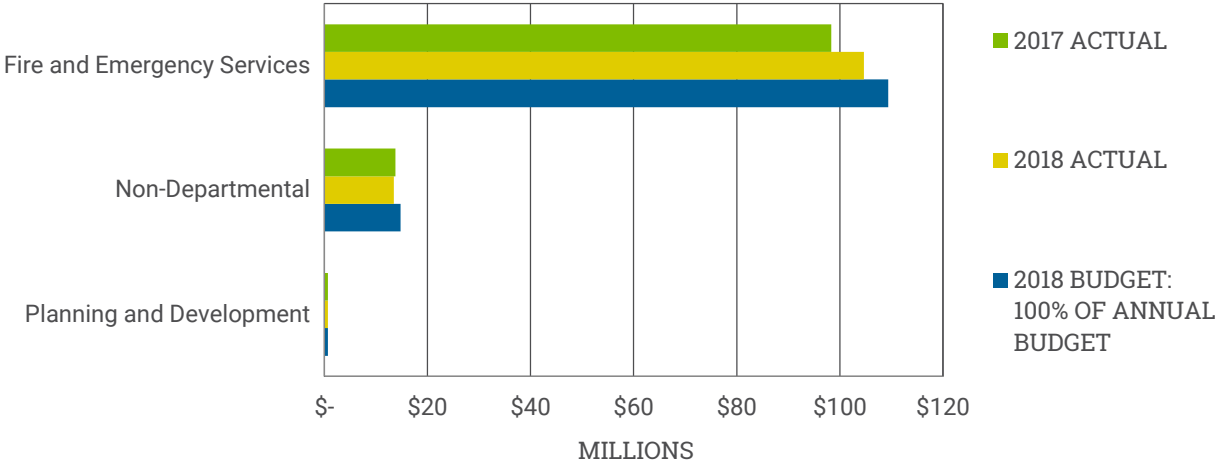
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

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



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

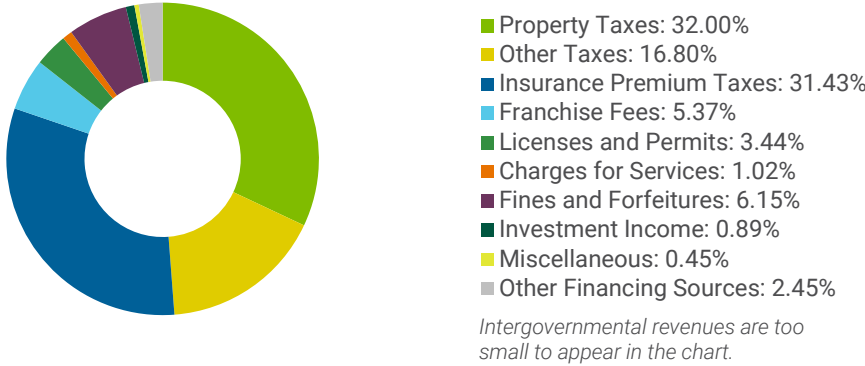


Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund ended 2018 up approximately \$6.3 million, or 6.4 percent, over last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process, salary increases, and increases in overtime.

POLICE SERVICES DISTRICT FUND (PAGE 16)

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

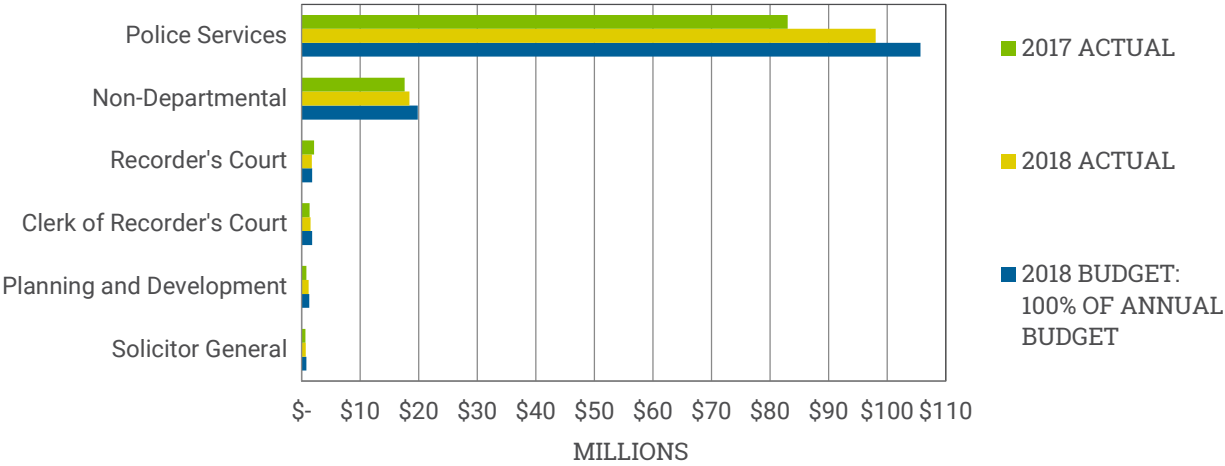
POLICE SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY



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

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

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

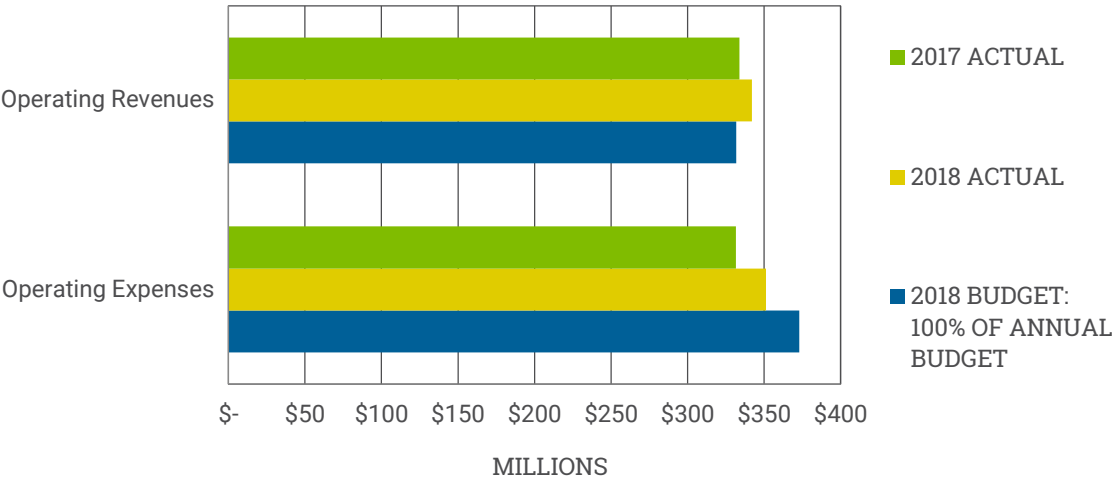


Police Services expenditures in the Police Services District Fund ended 2018 up approximately \$15 million, or 18.1 percent, over last year, primarily due to new positions added during the 2018 budget process, salary increases, and an increase in the transfer to capital vehicles.

WATER & SEWER OPERATING FUND (PAGE 46)

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

**WATER AND SEWER OPERATING FUND
DECEMBER 2017 – 2018 YTD REVENUES AND EXPENSES**



Water and Sewer Operating Fund revenues ended the year approximately \$8.1 million, or 2.4 percent, higher than last year and came in approximately \$10.4 million, or 3.1 percent, over budget. The Department of Water Resources exceeded its revenue target as a result of strong system development charge revenues and increased water and sewer usage.

Water and Sewer Operating Fund expenses ended the year approximately \$19.6 million, or 5.9 percent, higher than last year. The year-over-year increase is primarily attributable to increases in the transfer to the Water and Sewer Renewal and Extension capital fund. New positions added during the 2018 budget process and salary increases also contributed to the increase. Although expenses were higher than last year, they ended the year approximately \$21.8 million, or 5.8 percent, under budget, primarily due to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
Revenues:						
Taxes	\$ 246,171,202	\$ 262,871,202	\$ 264,957,441	100.79%	\$ 253,673,640	102.82%
Licenses and Permits	363,300	363,300	403,351	111.02%	204,992	75.86%
Intergovernmental	3,584,798	3,584,798	3,910,447	109.08%	3,701,152	105.40%
Charges for Services	27,327,754	27,327,754	29,017,699	106.18%	27,249,420	109.48%
Fines and Forfeitures	4,303,648	4,303,648	3,726,633	86.59%	4,196,589	106.23%
Investment Income	866,413	866,413	1,966,361	226.95%	1,354,124	223.45%
Contributions and Donations	60,000	62,800	25,901	41.24%	61,048	46.19%
Miscellaneous	965,695	1,314,195	2,377,175	180.88%	1,767,577	175.53%
Other Financing Sources	165,000	209,194	1,549,295	740.60%	223,260	101.11%
Revenues without Use of Fund Balance	283,807,810	300,903,304	307,934,303	102.34%	292,431,802	103.95%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	10,077,550	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 320,231,655	\$ 319,980,854	\$ 307,934,303	96.24%	\$ 292,431,802	96.46%
Appropriations:						
Board of Commissioners	\$ 1,291,193	\$ 1,388,411	\$ 1,148,380	82.71%	\$ 1,046,426	81.71%
County Administration	2,303,160	1,603,252	1,078,854	67.29%	1,451,959	82.25%
Financial Services	10,409,954	9,931,701	9,738,460	98.05%	9,107,584	98.52%
Tax Commissioner	13,227,125	13,226,795	12,762,460	96.49%	10,753,050	96.40%
Transportation	21,311,135	21,329,156	20,734,691	97.21%	18,362,756	94.64%
Planning and Development	698,508	618,021	543,396	87.93%	572,257	88.20%
Police Services	2,220,116	2,197,848	2,074,598	94.39%	1,874,461	87.77%
Corrections	17,581,177	17,623,297	17,396,689	98.71%	16,243,427	96.22%
Community Services	12,257,181	11,282,304	11,090,315	98.30%	10,500,535	92.51%
Community Services Subsidies:						
Atlanta Regional Commission	995,814	995,814	985,400	98.95%	966,810	100.00%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,564,391	100.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	660,638	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	175,000	100.00%	175,000	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	759,805	759,976	735,325	96.76%	573,303	80.66%
Library Subsidy	17,700,800	17,700,800	17,700,800	100.00%	16,950,800	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	23,093,531	23,093,702	23,058,637	99.85%	22,128,025	99.38%
Community Services - Elections	7,892,250	7,791,596	6,448,464	82.76%	2,475,944	88.99%
Juvenile Court	8,026,992	9,053,035	8,685,545	95.94%	8,051,394	95.09%

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General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Sheriff	90,766,098	92,326,717	89,242,723	96.66%	84,468,313	96.66%
Clerk of Court	10,631,232	10,525,353	9,964,768	94.67%	9,805,563	93.34%
Judiciary	20,945,067	28,090,109	26,923,956	95.85%	25,263,140	96.31%
Probate Court	2,797,379	3,144,081	2,872,993	91.38%	2,524,028	93.33%
District Attorney	15,281,202	15,308,236	14,434,417	94.29%	12,993,895	96.54%
Solicitor General	5,450,717	5,425,223	4,744,051	87.44%	4,294,036	88.51%
Support Services	-	23,104	23,104	100.00%	-	-
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	253,245	50.65%	21,478	21.48%
Contingency	1,591,192	1,386,092	-	0.00%	-	0.00%
Contribution to Airport	25,000	105,479	105,478	100.00%	18,361	14.30%
Contribution to Capital	14,984,593	14,984,593	14,984,593	100.00%	16,640,304	100.00%
Contribution to Local Transit	9,467,537	10,402,537	10,402,537	100.00%	12,737,040	100.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	66,894	13.38%	-	-
Medical Examiner	1,321,138	1,321,138	1,310,726	99.21%	1,324,381	96.95%
Motor Vehicle Contribution	9,449,046	10,270,704	9,767,416	95.10%	9,401,060	91.53%
Partnership Gwinnett	500,000	500,000	500,000	100.00%	500,000	100.00%
Pauper Burial	205,000	205,000	88,050	42.95%	100,232	48.89%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	98,900	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	17,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	31,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	175,000	87.50%	175,000	87.50%
Reserves - Prisoner Medical	1,750,000	158,238	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	2,290,122	89.59%	2,722,137	93.22%
Other Governmental Agencies	502,333	506,433	506,425	100.00%	502,645	100.00%
Other Miscellaneous	200,500	200,500	71,039	35.43%	87,841	64.43%
Total Non-Departmental	54,047,638	45,998,913	41,521,525	90.27%	45,230,479	89.31%
TOTAL APPROPRIATIONS	\$ 320,231,655	\$ 319,980,854	\$ 304,488,026	95.16%	\$ 287,147,272	94.72%

Projected Fund Balance December 31

\$ 117,744,037 **\$ 135,090,332**

Fund Balance as of Report Date

\$ 157,614,159

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

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 575,356	120.44%	\$ 838,912	125.63%
Intergovernmental	-	-	-	-	53,255	132.63%
Investment Income	75,000	75,000	212,317	283.09%	138,148	-
Revenues without Use of Fund Balance	552,718	552,718	787,673	142.51%	1,030,315	145.54%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,250,750	\$ 4,250,750	\$ 787,673	18.53%	\$ 1,030,315	24.15%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,248,550	99.95%	\$ 4,266,721	100.00%
TOTAL APPROPRIATIONS	\$ 4,250,750	\$ 4,250,750	\$ 4,248,550	99.95%	\$ 4,266,721	100.00%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Fund Balance as of Report Date			\$ 12,527,412			

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Development & Enforcement District Fund (104)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 7,294,282	\$ 7,492,021	102.71%	\$ 7,192,501	104.72%
Licenses and Permits	4,054,250	4,054,250	4,509,642	111.23%	3,957,587	99.54%
Intergovernmental	44,634	44,634	53,146	119.07%	50,188	124.51%
Charges for Services	519,835	519,835	662,677	127.48%	634,608	122.48%
Investment Income	65,000	65,000	172,309	265.09%	91,830	255.08%
Miscellaneous	-	-	12,469	-	6,986	-
Other Financing Sources	659,236	716,562	681,448	95.10%	655,888	91.53%
Revenues without Use of Fund Balance	12,237,237	12,694,563	13,583,712	107.00%	12,589,588	103.57%
Use of Fund Balance	609,424	1,743,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,846,661	\$ 14,438,203	\$ 13,583,712	94.08%	\$ 12,589,588	94.51%
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,622,904	\$ 6,432,453	84.38%	\$ 6,193,399	84.29%
Police Services	3,211,574	3,172,799	3,011,110	94.90%	2,912,135	88.98%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	3,585,500	3,500,000	97.62%	2,557,716	96.77%
Total Non-Departmental	1,642,500	3,642,500	3,500,000	96.09%	2,557,716	94.72%
TOTAL APPROPRIATIONS	\$ 12,846,661	\$ 14,438,203	\$ 12,943,563	89.65%	\$ 11,663,250	87.56%
Projected Fund Balance December 31	\$ 9,509,634	\$ 8,375,418				
Fund Balance as of Report Date			\$ 10,759,207			

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Fire and EMS District Fund (102)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 97,521,050	\$ 98,619,115	101.13%	\$ 94,290,680	104.60%
Licenses and Permits	901,000	901,000	865,241	96.03%	863,985	95.90%
Intergovernmental	622,174	622,174	789,544	126.90%	771,382	144.44%
Charges for Services	15,485,600	15,485,600	16,328,641	105.44%	15,921,513	102.75%
Investment Income	180,000	180,000	693,508	385.28%	340,593	261.99%
Contributions and Donations	-	-	130	-	1,207	-
Miscellaneous	1,500	68,877	226,760	329.22%	118,420	2,636.24%
Other Financing Sources	5,859,873	6,369,428	6,190,791	97.20%	5,830,115	91.53%
Revenues without Use of Fund Balance	116,771,197	121,148,129	123,713,730	102.12%	118,137,895	104.01%
Use of Fund Balance	-	3,716,007	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 116,771,197	\$ 124,864,136	\$ 123,713,730	99.08%	\$ 118,137,895	98.34%
Appropriations:						
Planning and Development	\$ 795,471	\$ 703,366	\$ 691,998	98.38%	\$ 722,656	93.07%
Fire and Emergency Services	111,142,967	109,380,770	104,652,606	95.68%	98,347,753	94.33%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	14,420,000	13,500,000	93.62%	13,817,430	93.76%
Total Non-Departmental	2,780,000	14,780,000	13,500,000	91.34%	13,817,430	91.52%
Appropriations without Contribution to Fund Balance	114,718,438	124,864,136	118,844,604	95.18%	112,887,839	93.97%
Contribution to Fund Balance	2,052,759	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 116,771,197	\$ 124,864,136	\$ 118,844,604	95.18%	\$ 112,887,839	93.97%
Projected Fund Balance December 31	\$ 54,822,325	\$ 49,053,559				
Fund Balance as of Report Date			\$ 57,638,692			

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Loganville EMS District Fund (103)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 8,662	192.49%	\$ 5,970	151.79%
Revenues without Use of Fund Balance	4,500	4,500	8,662	192.49%	5,970	151.79%
Use of Fund Balance	40,812	38,997	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,312	\$ 43,497	\$ 8,662	19.91%	\$ 5,970	12.74%
Appropriations:						
Loganville EMS	\$ 45,312	\$ 43,497	\$ 31,973	73.51%	\$ 30,039	64.09%
TOTAL APPROPRIATIONS	\$ 45,312	\$ 43,497	\$ 31,973	73.51%	\$ 30,039	64.09%
Projected Fund Balance December 31	\$ 699,435	\$ 701,250				
Fund Balance as of Report Date			\$ 716,936			

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Police Services District Fund (106)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 65,396,247	\$ 67,605,457	103.38%	\$ 65,908,540	106.89%
Insurance Premium Taxes	30,291,123	39,232,647	39,232,647	100.00%	36,320,554	100.00%
Licenses and Permits	4,085,900	4,085,900	4,290,356	105.00%	4,267,807	101.75%
Intergovernmental	255,268	255,268	295,289	115.68%	280,696	126.40%
Charges for Services	785,210	785,210	1,268,311	161.53%	1,321,148	129.47%
Fines and Forfeitures	8,125,772	8,125,772	7,677,659	94.49%	8,138,734	89.43%
Investment Income	350,000	350,000	1,115,092	318.60%	604,518	302.26%
Contributions and Donations	-	-	-	-	17,500	100.00%
Miscellaneous	382,062	382,062	562,750	147.29%	468,408	162.89%
Other Financing Sources	2,929,937	3,184,714	3,054,676	95.92%	2,915,057	91.53%
Revenues without Use of Fund Balance	109,601,519	121,797,820	125,102,237	102.71%	120,242,962	103.47%
Use of Fund Balance	7,595,650	9,458,374	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 117,197,169	\$ 131,256,194	\$ 125,102,237	95.31%	\$ 120,242,962	102.61%
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,320,368	\$ 1,206,665	91.39%	\$ 840,016	99.21%
Police Services	106,493,225	105,664,012	98,019,558	92.77%	82,992,117	89.56%
Recorder's Court	1,855,316	1,830,082	1,760,572	96.20%	2,106,786	98.91%
Solicitor General	738,507	793,888	686,719	86.50%	636,044	77.68%
Clerk of Recorder's Court	1,752,625	1,795,458	1,516,321	84.45%	1,359,077	91.11%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,728,250	19,283,750	18,300,000	94.90%	17,457,602	93.52%
Total Non-Departmental	5,296,886	19,852,386	18,420,636	92.79%	17,578,238	91.38%
TOTAL APPROPRIATIONS	\$ 117,197,169	\$ 131,256,194	\$ 121,610,471	92.65%	\$ 105,512,278	90.04%
Projected Fund Balance December 31	\$ 57,978,772	\$ 56,116,048				
Fund Balance as of Report Date			\$ 69,066,188			

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Recreation Fund (105)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 31,449,066	\$ 31,767,192	101.01%	\$ 30,396,770	104.35%
Intergovernmental	185,660	185,660	216,506	116.61%	210,805	132.62%
Charges for Services	4,838,536	4,838,536	4,103,010	84.80%	4,062,581	97.25%
Investment Income	75,000	75,000	284,317	379.09%	148,711	254.11%
Contributions and Donations	38,300	38,300	145	0.38%	260	0.54%
Miscellaneous	2,622,079	2,622,829	2,405,048	91.70%	2,394,416	103.55%
Other Financing Sources	26,930	26,930	70,467	261.67%	21,930	81.43%
Revenues without Use of Fund Balance	37,735,571	39,236,321	38,846,685	99.01%	37,235,473	103.69%
Use of Fund Balance	2,149,496	1,289,784	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 39,885,067	\$ 40,526,105	\$ 38,846,685	95.86%	\$ 37,235,473	98.88%
Appropriations:						
Community Services	\$ 38,075,611	\$ 38,716,649	\$ 35,698,466	92.20%	\$ 31,966,795	91.69%
Support Services	191,684	191,684	169,224	88.28%	172,776	98.53%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	1,537,772	99.03%	2,537,010	99.41%
Total Non-Departmental	1,617,772	1,617,772	1,537,772	95.05%	2,537,010	96.94%
TOTAL APPROPRIATIONS	\$ 39,885,067	\$ 40,526,105	\$ 37,405,462	92.30%	\$ 34,676,581	92.08%
Projected Fund Balance December 31	\$ 17,631,862	\$ 18,491,574				
Fund Balance as of Report Date			\$ 21,222,581			

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Gwinnett Place TAD Fund (165)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ 708,711	\$ 887,943	125.29%	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 708,711</u>	<u>\$ 887,943</u>	125.29%	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	708,711	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 708,711</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ 708,711				
Fund Balance as of Report Date			\$ 887,943			

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Indian Trail TAD Fund (162)

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

	FY 2018			FY 2017		
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ 433,044	\$ 486,888	112.43%	\$ 528,154	104.38%
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 433,044</u>	<u>\$ 486,888</u>	112.43%	<u>\$ 528,154</u>	104.38%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	433,044	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 433,044</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 949,959	\$ 1,383,003				
Fund Balance as of Report Date			\$ 1,436,847			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ 1,224,484	\$ 1,466,631	119.78%	\$ 1,237,923	101.70%
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,224,484</u>	<u>\$ 1,466,631</u>	119.78%	<u>\$ 1,237,923</u>	101.70%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	1,224,484	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 1,224,484</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 2,958,211	\$ 4,182,695				
Fund Balance as of Report Date			\$ 4,424,842			

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Lake Lucerne TAD Fund (164)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ 100,407	\$ 119,435	118.95%	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 100,407</u>	<u>\$ 119,435</u>	118.95%	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	100,407	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 100,407</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ 100,407				
Fund Balance as of Report Date			\$ 119,435			

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Park Place TAD Fund (163)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018		Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ 269,523	\$ 350,562	130.07%	\$ 59,930	105.32%
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 269,523</u>	<u>\$ 350,562</u>	130.07%	<u>\$ 59,930</u>	105.32%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	269,523	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 269,523</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 126,819	\$ 396,342				
Fund Balance as of Report Date			\$ 477,381			

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Speed Hump Fund (003)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 122,449	100.47%	\$ 120,982	103.62%
Investment Income	7,000	7,000	14,740	210.57%	8,998	142.96%
Revenues without Use of Fund Balance	128,872	128,872	137,189	106.45%	129,980	105.64%
Use of Fund Balance	32,911	30,684	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,783	\$ 159,556	\$ 137,189	85.98%	\$ 129,980	80.32%
Appropriations:						
Transportation	\$ 161,783	\$ 159,556	\$ 158,100	99.09%	\$ 158,840	98.16%
TOTAL APPROPRIATIONS	\$ 161,783	\$ 159,556	\$ 158,100	99.09%	\$ 158,840	98.16%
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,223,014				
Fund Balance as of Report Date			\$ 1,232,787			

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Street Lighting Fund (002)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,417,134	\$ 7,291,193	98.30%	\$ 7,256,820	99.91%
Investment Income	3,740	3,740	38,541	1,030.51%	13,061	368.33%
Miscellaneous	-	-	-	-	41,437	-
Revenues without Use of Fund Balance	7,394,502	7,420,874	7,329,734	98.77%	7,311,318	100.61%
Use of Fund Balance	149,323	170,522	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,543,825	\$ 7,591,396	\$ 7,329,734	96.55%	\$ 7,311,318	98.53%
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,591,396	\$ 6,868,964	90.48%	\$ 7,195,027	96.96%
TOTAL APPROPRIATIONS	\$ 7,543,825	\$ 7,591,396	\$ 6,868,964	90.48%	\$ 7,195,027	96.96%
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,080,651				
Fund Balance as of Report Date			\$ 2,711,943			

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Authority Imaging Fund (020)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018		Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 628,094	103.60%	\$ 635,316	103.39%
Investment Income	2,407	2,407	2,615	108.64%	2,409	109.80%
Revenues without Use of Fund Balance	608,696	608,696	630,709	103.62%	637,725	103.41%
Use of Fund Balance	582,725	582,767	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,191,421	\$ 1,191,463	\$ 630,709	52.94%	\$ 637,725	66.43%
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,463	\$ 1,191,462	100.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,191,421	\$ 1,191,463	\$ 1,191,462	100.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,935				
Fund Balance as of Report Date			\$ 2,191,949			

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Corrections Inmate Welfare Fund (085)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018		Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 106,961	109.82%	\$ 97,138	111.65%
Miscellaneous	9,600	9,600	11,413	118.89%	10,363	129.54%
TOTAL REVENUES	\$ 107,000	\$ 107,000	\$ 118,374	110.63%	\$ 107,501	113.16%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 11,769	57.93%	\$ 12,884	66.70%
Appropriations without Contribution to Fund Balance	20,315	20,315	11,769	57.93%	12,884	66.70%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 107,000	\$ 107,000	\$ 11,769	11.00%	\$ 12,884	13.56%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Fund Balance as of Report Date			\$ 416,272			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 775,111	103.40%	\$ 750,687	95.40%
Investment Income	2,500	2,500	18,241	729.64%	9,400	-
Miscellaneous	-	-	2,252	-	1,930	-
Revenues without Use of Fund Balance	752,110	752,110	795,604	105.78%	762,017	96.84%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 884,107	\$ 884,107	\$ 795,604	89.99%	\$ 762,017	58.98%
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 302,536	93.28%	\$ 436,726	93.03%
Solicitor General	559,769	559,769	508,685	90.87%	625,441	76.04%
TOTAL APPROPRIATIONS	\$ 884,107	\$ 884,107	\$ 811,221	91.76%	\$ 1,062,167	82.21%
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Fund Balance as of Report Date			\$ 836,964			

Note: In December 2018, the revenue distribution for Municipal Recorder's Court, Magistrate Court, Recorder's Court, and Juvenile Court changed to 35% Solicitor and 65% District Attorney.

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 396,748	\$ 396,748	100.00%	\$ 105,344	92.55%
Investment Income	-	-	-	-	65	-
Revenues without Use of Fund Balance	-	396,748	396,748	100.00%	105,409	92.61%
Use of Fund Balance	140,000	4,990	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 401,738	\$ 396,748	98.76%	\$ 105,409	41.40%
Appropriations:						
District Attorney	\$ 140,000	\$ 401,738	\$ 124,115	30.89%	\$ 233,030	91.53%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 401,738	\$ 124,115	30.89%	\$ 233,030	91.53%
Projected Fund Balance December 31	\$ 2,793	\$ 137,803				
Fund Balance as of Report Date			\$ 415,426			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,785	\$ 9,785	100.00%	\$ 36,666	100.00%
Revenues without Use of Fund Balance	-	9,785	9,785	100.00%	36,666	100.00%
Use of Fund Balance	23,328	23,328	-	0.00%	-	-
TOTAL REVENUES	\$ 23,328	\$ 33,113	\$ 9,785	29.55%	\$ 36,666	100.00%
Appropriations:						
District Attorney	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Fund Balance as of Report Date			\$ 46,451			

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E-911 Fund (095)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018		Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,314	-	\$ 1,144	-
Charges for Services	16,991,734	17,740,846	18,621,210	104.96%	17,756,800	110.34%
Investment Income	226,880	226,880	421,679	185.86%	295,221	227.72%
Miscellaneous	-	-	14,726	-	9,063	-
Other Financing Sources	-	7,726	7,726	100.00%	-	-
Revenues without Use of Fund Balance	17,218,614	17,975,452	19,071,655	106.10%	18,062,228	111.34%
Use of Fund Balance	5,558,757	5,154,406	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,777,371	\$ 23,129,858	\$ 19,071,655	82.45%	\$ 18,062,228	82.76%
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,498,095	\$ 15,194,527	82.14%	\$ 14,405,224	81.14%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	3,779,378	92.48%	3,490,091	98.92%
Non-Departmental E-911	275,988	524,999	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,631,763	3,779,378	81.60%	3,490,091	85.69%
TOTAL APPROPRIATIONS	\$ 22,777,371	\$ 23,129,858	\$ 18,973,905	82.03%	\$ 17,895,315	81.99%
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,420,235				
Fund Balance as of Report Date			\$ 25,672,391			

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Juvenile Court Supervision Fund (030)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 73,141	136.68%	\$ 64,199	122.60%
Revenues without Use of Fund Balance	53,512	53,512	73,141	136.68%	64,199	122.60%
Use of Fund Balance	8,039	8,039	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 61,551	\$ 61,551	\$ 73,141	118.83%	\$ 64,199	107.67%
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 36,062	58.59%	\$ 52,741	88.46%
TOTAL APPROPRIATIONS	\$ 61,551	\$ 61,551	\$ 36,062	58.59%	\$ 52,741	88.46%
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Fund Balance as of Report Date			\$ 163,142			

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Police Special Justice Fund (070)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 245,002	\$ 245,002	100.00%	\$ 36,262	100.00%
Miscellaneous	-	-	964	-	750	-
Revenues without Use of Fund Balance	-	245,002	245,966	100.39%	37,012	102.07%
Use of Fund Balance	500,893	255,891	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 500,893	\$ 500,893	\$ 245,966	49.11%	\$ 37,012	5.19%
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 363,372	72.54%	\$ 490,021	68.70%
TOTAL APPROPRIATIONS	\$ 500,893	\$ 500,893	\$ 363,372	72.54%	\$ 490,021	68.70%
Projected Fund Balance December 31	\$ 264,700	\$ 509,702				
Fund Balance as of Report Date			\$ 648,187			

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Police Special State Fund (072)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 168,034	\$ 288,954	171.96%	\$ 542,885	109.94%
Miscellaneous	-	-	-	-	1,770	-
Revenues without Use of Fund Balance	-	168,034	288,954	171.96%	544,655	110.30%
Use of Fund Balance	582,495	414,461	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 582,495	\$ 582,495	\$ 288,954	49.61%	\$ 544,655	89.41%
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 308,239	52.92%	\$ 361,857	59.40%
TOTAL APPROPRIATIONS	\$ 582,495	\$ 582,495	\$ 308,239	52.92%	\$ 361,857	59.40%
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,281,874				
Fund Balance as of Report Date			\$ 2,677,050			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018		Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 805,692	106.35%	\$ 775,576	118.15%
Investment Income	-	-	49,379	-	4,356	-
TOTAL REVENUES	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 855,071</u>	112.86%	<u>\$ 779,932</u>	101.34%
Appropriations:						
Sheriff	\$ 599,920	\$ 674,920	\$ 409,525	60.68%	\$ 489,551	63.61%
Appropriations without Contribution to Fund Balance	599,920	674,920	409,525	60.68%	489,551	63.61%
Contribution to Fund Balance	157,686	82,686	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 409,525</u>	54.06%	<u>\$ 489,551</u>	63.61%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,193,795				
Fund Balance as of Report Date			\$ 3,556,655			

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Sheriff Special Justice Fund (065)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 80,816	\$ 80,816	100.00%	\$ 73,532	100.00%
Investment Income	-	-	-	-	13	-
Other Financing Sources	-	-	66,368	-	-	-
Revenues without Use of Fund Balance	-	80,816	147,184	182.12%	73,545	100.02%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 180,816	\$ 147,184	81.40%	\$ 73,545	42.38%
Appropriations:						
Sheriff	\$ 100,000	\$ 180,816	\$ 43,482	24.05%	\$ 25,000	14.41%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 180,816	\$ 43,482	24.05%	\$ 25,000	14.41%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Fund Balance as of Report Date			\$ 427,746			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ 191,096	\$ 191,096	100.00%	\$ 223,542	100.00%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	191,096	191,096	100.00%	223,561	100.01%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 341,096	\$ 191,096	56.02%	\$ 223,561	59.85%
Appropriations:						
Sheriff	\$ 150,000	\$ 341,096	\$ 141,462	41.47%	\$ 199,099	53.30%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 341,096	\$ 141,462	41.47%	\$ 199,099	53.30%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Fund Balance as of Report Date			\$ 469,388			

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Sheriff Special State Fund (067)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 108,847	\$ 108,847	100.00%	\$ 82,765	102.08%
Investment Income	-	-	359	-	264	-
Miscellaneous	-	-	-	-	9,138	-
Revenues without Use of Fund Balance	-	108,847	109,206	100.33%	92,167	113.68%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 183,847	\$ 109,206	59.40%	\$ 92,167	59.56%
Appropriations:						
Sheriff	\$ 75,000	\$ 183,847	\$ 6,564	3.57%	\$ 17,949	11.60%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 183,847	\$ 6,564	3.57%	\$ 17,949	11.60%
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Fund Balance as of Report Date			\$ 405,218			

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Stadium Fund (055)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 1,016,593	116.18%	\$ 998,312	114.09%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	1,069,438	100.98%	1,025,007	98.54%
Investment Income	-	-	12,258	-	-	-
Miscellaneous	-	-	1	-	1	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
TOTAL REVENUES	\$ 2,334,050	\$ 2,334,050	\$ 2,498,290	107.04%	\$ 4,413,933	102.51%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,717,132	\$ 1,713,232	99.77%	\$ 4,142,067	96.85%
Appropriations without Contribution to Fund Balance	1,703,947	1,717,132	1,713,232	99.77%	4,142,067	96.85%
Contribution to Fund Balance	630,103	616,918	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,334,050	\$ 2,334,050	\$ 1,713,232	73.40%	\$ 4,142,067	96.20%
Projected Fund Balance December 31	\$ 2,000,078	\$ 1,986,893				
Fund Balance as of Report Date			\$ 2,155,033			

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Tree Bank Fund (040)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 27,400	274.00%	\$ 67,512	843.90%
Revenues without Use of Fund Balance	10,000	10,000	27,400	274.00%	67,512	843.90%
Use of Fund Balance	55,000	55,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 65,000	\$ 65,000	\$ 27,400	42.15%	\$ 67,512	314.16%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ 13,490	62.77%
TOTAL APPROPRIATIONS	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ 13,490	62.77%
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Fund Balance as of Report Date			\$ 328,505			

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Tourism Fund (050)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 10,773,222	\$ 11,074,710	102.80%	\$ 10,421,071	101.43%
Charges for Services	100	100	758	758.00%	928	928.00%
Investment Income	25,000	25,000	115,025	460.10%	46,678	-
Miscellaneous	-	-	388,876	-	-	-
Revenues without Use of Fund Balance	9,877,100	10,798,322	11,579,369	107.23%	10,468,677	101.90%
Use of Fund Balance	-	3,324,584	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,877,100	\$ 14,122,906	\$ 11,579,369	81.99%	\$ 10,468,677	99.03%
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ 4,919,855	100.00%	\$ 4,923,605	100.00%
Tourism	3,888,580	9,203,051	8,311,444	90.31%	5,311,304	94.05%
Appropriations without Contribution to Fund Balance	8,808,435	14,122,906	13,231,299	93.69%	10,234,909	96.82%
Contribution to Fund Balance	1,068,665	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 9,877,100	\$ 14,122,906	\$ 13,231,299	93.69%	\$ 10,234,909	96.82%
Projected Fund Balance December 31	\$ 11,138,531	\$ 6,745,282				
Fund Balance as of Report Date			\$ 8,417,936			

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Airport Operating Fund (520)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 182,398	114.00%	\$ 195,723	127.51%
Miscellaneous	780,000	780,000	807,549	103.53%	805,267	104.58%
Other Financing Sources	25,000	105,479	105,478	100.00%	18,361	14.30%
Revenues without Use of Net Position	965,000	1,045,479	1,095,425	104.78%	1,019,351	96.91%
Use of Net Position	183,188	76,941	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,148,188	\$ 1,122,420	\$ 1,095,425	97.59%	\$ 1,019,351	78.40%
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,121,420	\$ 1,032,334	92.06%	\$ 1,225,900	94.36%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,148,188	\$ 1,122,420	\$ 1,032,334	91.97%	\$ 1,225,900	94.29%
Projected Net Position December 31	\$ 603,549	\$ 709,796				
Net Position as of Report Date			\$ 849,828			

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

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Economic Development Operating Fund (530)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Miscellaneous	\$ -	\$ 300,000	\$ 105,823	35.27%	\$ -	-
Other Financing Sources	-	535,685	535,684	100.00%	-	-
TOTAL REVENUES	\$ -	\$ 835,685	\$ 641,507	76.76%	\$ -	-
Appropriations:						
Non-Departmental:						
Economic Development Activity	-	835,685	581,263	69.56%	-	-
Total Non-Departmental	-	835,685	581,263	69.56%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 835,685	\$ 581,263	69.56%	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 60,244			

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Local Transit Operating Fund (515)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 3,243,179	103.44%	\$ 2,948,167	103.76%
Investment Income	84,000	84,000	137,798	164.05%	61,051	277.50%
Miscellaneous	22,000	22,000	27,075	123.07%	17,691	80.41%
Other Financing Sources	9,467,537	10,402,537	10,402,771	100.00%	12,737,040	100.00%
Revenues without Use of Net Position	12,708,787	13,643,787	13,810,823	101.22%	15,763,949	100.91%
Use of Net Position	1,673,503	1,768,189	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,382,290	\$ 15,411,976	\$ 13,810,823	89.61%	\$ 15,763,949	92.68%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 58,679	89.64%
Transportation*	14,382,290	15,411,976	13,353,313	86.64%	14,149,524	83.51%
TOTAL APPROPRIATIONS	\$ 14,382,290	\$ 15,411,976	\$ 13,353,313	86.64%	\$ 14,208,203	83.53%
Projected Net Position December 31	\$ 4,108,433	\$ 4,013,747				
Net Position as of Report Date			\$ 6,239,446			

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

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 910,551	117.49%	\$ 813,060	116.15%
Charges for Services	45,756,741	45,756,741	43,502,759	95.07%	42,911,394	94.78%
Investment Income	300,000	300,000	968,205	322.74%	568,655	256.19%
Miscellaneous	150	150	2,536	1,690.67%	1,024	2,048.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 45,384,051</u>	96.91%	<u>\$ 44,294,133</u>	95.88%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,106,734	\$ 40,295,824	89.33%	\$ 41,686,685	93.70%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>45,122,467</u>	<u>45,116,734</u>	<u>40,295,824</u>	89.31%	<u>41,686,685</u>	93.68%
Working Capital Reserve	1,709,424	1,715,157	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 40,295,824</u>	86.04%	<u>\$ 41,686,685</u>	90.24%
Projected Net Position December 31	\$ 20,250,604	\$ 20,256,337				
Net Position as of Report Date			\$ 23,629,407			

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

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

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Stormwater Operating Fund (590)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 29,794,035	\$ 29,191,151	97.98%	\$ 31,655,357	100.37%
Investment Income	355,000	355,000	461,172	129.91%	269,030	224.19%
Miscellaneous	15,000	15,000	9,015	60.10%	6,682	51.40%
Revenues without Use of Net Position	32,064,035	30,164,035	29,661,338	98.33%	31,931,069	100.82%
Use of Net Position	5,908,262	9,534,132	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 37,972,297	\$ 39,698,167	\$ 29,661,338	74.72%	\$ 31,931,069	99.51%
Appropriations:						
Planning and Development	\$ 785,470	\$ 797,141	\$ 659,500	82.73%	\$ 548,838	76.88%
Water Resources*	37,096,827	38,811,026	36,707,010	94.58%	30,155,915	96.39%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 37,972,297	\$ 39,698,167	\$ 37,366,510	94.13%	\$ 30,704,753	95.69%
Projected Net Position December 31	\$ 23,573,056	\$ 19,947,186				
Net Position as of Report Date			\$ 21,776,146			

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

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,645,200	\$ 314,914,767	99.77%	\$ 310,610,366	99.57%
Investment Income	500,000	500,000	2,845,418	569.08%	1,882,027	427.73%
Contributions and Donations	14,941,303	14,941,303	23,069,431	154.40%	21,058,232	127.41%
Miscellaneous	-	600,000	1,128,907	188.15%	383,697	-
Other Financing Sources	-	-	122,941	-	-	-
Revenues without Use of Net Position	330,933,287	331,686,503	342,081,464	103.13%	333,934,322	101.53%
Use of Net Position	43,192,781	41,283,779	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 374,126,068	\$ 372,970,282	\$ 342,081,464	91.72%	\$ 333,934,322	94.54%
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 1,059,802	\$ 999,356	94.30%	\$ 535,810	76.59%
Water Resources*	372,941,013	371,745,480	350,174,889	94.20%	330,999,108	93.94%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 374,126,068	\$ 372,970,282	\$ 351,174,245	94.16%	\$ 331,534,918	93.86%
Projected Net Position December 31	\$ 115,757,713	\$ 117,666,715				
Net Position as of Report Date			\$ 149,857,713			

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

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 62,455,675	\$ 58,513,465	93.69%	\$ 54,870,458	95.75%
Investment Income	60,000	60,000	306,788	511.31%	153,823	269.98%
Contributions and Donations	-	-	2,000	-	-	-
Miscellaneous	258,923	258,923	350,146	135.23%	1,294,521	140.80%
Revenues without Use of Net Position	65,018,759	62,774,598	59,172,399	94.26%	56,318,802	96.63%
Use of Net Position	2,504,234	4,329,553	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,522,993	\$ 67,104,151	\$ 59,172,399	88.18%	\$ 56,318,802	94.41%
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,130,704	\$ 3,759,231	91.01%	\$ 3,783,529	92.97%
Financial Services	10,031,179	9,829,768	8,997,653	91.53%	8,478,987	90.00%
Human Resources	4,101,535	3,985,549	3,771,048	94.62%	3,514,777	97.75%
Information Technology Services	33,285,829	32,900,042	27,640,387	84.01%	23,821,876	85.70%
Law	2,474,311	2,460,734	2,364,591	96.09%	2,317,028	100.00%
Support Services	12,739,019	12,574,854	11,665,794	92.77%	10,944,284	99.71%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	1,218,500	990,256	81.27%	847,439	57.59%
Total Non-Departmental	722,500	1,222,500	990,256	81.00%	847,439	57.43%
TOTAL APPROPRIATIONS	\$ 67,522,993	\$ 67,104,151	\$ 59,188,960	88.20%	\$ 53,707,920	90.04%
Projected Net Position December 31	\$ 8,162,724	\$ 6,337,405				
Net Position as of Report Date			\$ 10,650,397			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 800,000	100.00%	\$ 800,000	100.00%
Investment Income	16,000	16,000	49,792	311.20%	23,883	164.29%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	849,792	104.14%	824,068	101.17%
Use of Net Position	218,705	735,579	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,705	\$ 1,551,579	\$ 849,792	54.77%	\$ 824,068	29.60%
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,551,579	\$ 943,379	60.80%	\$ 1,676,735	60.22%
TOTAL APPROPRIATIONS	\$ 1,034,705	\$ 1,551,579	\$ 943,379	60.80%	\$ 1,676,735	60.22%
Projected Net Position December 31	\$ 1,943,242	\$ 1,426,368				
Net Position as of Report Date			\$ 2,068,360			

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Fleet Management Fund (610)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 7,038,013	\$ 6,842,960	97.23%	\$ 5,443,260	94.93%
Miscellaneous	275,800	275,800	284,829	103.27%	283,106	104.58%
Other Financing Sources	-	-	41,940	-	-	-
Revenues without Use of Net Position	6,900,468	7,313,813	7,169,729	98.03%	5,726,366	95.36%
Use of Net Position	717,503	199,835	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,617,971	\$ 7,513,648	\$ 7,169,729	95.42%	\$ 5,726,366	86.88%
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,309,048	\$ 6,803,569	93.08%	\$ 6,402,064	97.34%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	190,600	100.00%	-	-
Total Non-Departmental	204,600	204,600	190,600	93.16%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,617,971	\$ 7,513,648	\$ 6,994,169	93.09%	\$ 6,402,064	97.14%
Projected Net Position December 31	\$ 84,112	\$ 601,780				
Net Position as of Report Date			\$ 977,175			

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Group Self-Insurance Fund (605)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 57,693,192	100.95%	\$ 52,245,807	100.67%
Investment Income	250,000	250,000	559,608	223.84%	391,022	223.44%
Miscellaneous	-	-	554,096	-	129,782	-
Other Financing Sources	-	-	-	-	12,315	100.00%
Revenues without Use of Net Position	57,398,345	57,398,345	58,806,896	102.45%	52,778,926	101.33%
Use of Net Position	3,603,104	3,616,236	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 61,001,449	\$ 61,014,581	\$ 58,806,896	96.38%	\$ 52,778,926	92.90%
Appropriations:						
Human Resources	\$ 60,991,449	\$ 61,004,581	\$ 59,349,036	97.29%	\$ 55,579,926	97.85%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 61,001,449	\$ 61,014,581	\$ 59,349,036	97.27%	\$ 55,579,926	97.83%
Projected Net Position December 31	\$ 23,357,695	\$ 23,344,563				
Net Position as of Report Date			\$ 26,418,659			

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Risk Management Fund (602)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	100.00%	\$ 4,500,000	100.00%
Investment Income	97,500	97,500	149,675	153.51%	132,606	176.81%
Miscellaneous	-	-	18,303	-	455,520	-
Revenues without Use of Net Position	5,097,500	5,097,500	5,167,978	101.38%	5,088,126	111.22%
Use of Net Position	2,402,606	2,351,357	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,500,106	\$ 7,448,857	\$ 5,167,978	69.38%	\$ 5,088,126	70.70%
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,438,857	\$ 7,119,200	95.70%	\$ 5,786,182	80.51%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,500,106	\$ 7,448,857	\$ 7,119,200	95.57%	\$ 5,786,182	80.40%
Projected Net Position December 31	\$ 6,927,209	\$ 6,978,458				
Net Position as of Report Date			\$ 7,378,593			

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Workers' Compensation Fund (604)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 12/31/2018	Actuals YTD as of 12/31/2018	% Actual to Current Budget	Actuals YTD as of 12/31/2017	% Actual to 12/31/2017 Budget
Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	100.00%	\$ 2,500,000	100.00%
Investment Income	128,500	128,500	243,928	189.83%	163,057	326.11%
Miscellaneous	-	-	412,228	-	117,990	-
Revenues without Use of Net Position	2,628,500	2,628,500	3,156,156	120.07%	2,781,047	109.06%
Use of Net Position	1,282,304	2,390,577	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,910,804	\$ 5,019,077	\$ 3,156,156	62.88%	\$ 2,781,047	48.19%
Appropriations:						
Human Resources	\$ 3,900,804	\$ 5,009,077	\$ 3,827,335	76.41%	\$ 4,581,872	79.52%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,910,804	\$ 5,019,077	\$ 3,827,335	76.26%	\$ 4,581,872	79.39%
Projected Net Position December 31	\$ 6,356,575	\$ 5,248,302				
Net Position as of Report Date			\$ 6,967,700			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 12/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Taxes	\$ 246,171,202	\$ 262,871,202	\$ 16,700,000	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	\$ 16,700,000	\$ 16,700,000
Contributions and Donations	60,000	62,800	2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Contributions and Donations	-	2,800
Miscellaneous	965,695	1,314,195	348,500	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				GCID20181416 Approval to accept educational incentive funding from the Georgia Department of Corrections to assist with educational programming (GED and vocational).	-	22,500
				GCID20180648 Provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract (July 15, 2018 through July 14, 2019) with Securus Technologies, Inc.	315,000	315,000
				Total: Miscellaneous	315,000	348,500
Other Financing Sources	165,000	209,194	44,194	GCID20181232 Approval for the Chairman to execute any and all documents necessary to release 12,504 square feet of permanent construction easement for \$8,321.41 located on R7155 5118 and 14,349 square feet of permanent construction easement for \$35,872.50 located on R7155 567.	-	44,194
Use of Fund Balance	27,423,845	10,077,550	(17,346,295)	To adjust budget for 90 day job vacancies.	(51,178)	(903,478)
				GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				GCID20181232 Approval for the Chairman to execute any and all documents necessary to release 12,504 square feet of permanent construction easement for \$8,321.41 located on R7155 5118 and 14,349 square feet of permanent construction easement for \$35,872.50 located on R7155 567.	-	(44,194)
				GCID20181515 Approval for the Chairman to execute an Agreement of Lease with Pike Center, LLC to lease 9.395 square feet of office space and a Rental Agreement to sub-lease the office space to the State Properties Commission (Day Reporting Center).	-	23,104
				GCID20180648 Provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract (July 15, 2018 through July 14, 2019) with Securus Technologies, Inc.	(315,000)	(315,000)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(16,332,819)	(16,332,819)
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	(708,908)	(708,908)
				Total: Use of Fund Balance	(17,407,905)	(17,346,295)
	<i>Total: General Fund</i>			(250,801)		(392,905)
Development and Enforcement Services District Fund (104)						
Taxes	6,894,282	7,294,282	400,000	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	400,000	400,000
Other Financing Sources	659,236	716,562	57,326	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	57,326	57,326
Use of Fund Balance	609,424	1,743,640	1,134,216	To adjust budget for 90 day job vacancies.	-	(82,464)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(526,960)	(526,960)
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	1,743,640	1,743,640
				Total: Use of Fund Balance	1,216,680	1,134,216
<i>Total: Development and Enforcement Services District Fund</i>			1,591,542		1,674,006	1,591,542

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Taxes	93,721,050	97,521,050	3,800,000	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	3,800,000	3,800,000
Miscellaneous	1,500	68,877	67,377	GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				GCID20181186 Approval to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of Lucas Chest Compression System and Warranty.	-	21,179
				Total: Miscellaneous	-	67,377
Other Financing Sources	5,859,873	6,369,428	509,555	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	509,555	509,555
Use of Fund Balance	-	3,716,007	3,716,007	GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	3,716,007	3,716,007
<i>Total: Fire and Emergency Medical Services District Fund</i>			8,092,939		8,025,562	8,092,939
Loganville EMS District Fund (103)						
Use of Fund Balance	40,812	38,997	(1,815)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(1,815)	(1,815)
<i>Total: Loganville EMS District Fund</i>			(1,815)		(1,815)	(1,815)
Police Services District Fund (106)						
Taxes	62,396,247	65,396,247	3,000,000	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	3,000,000	3,000,000
Insurance Premium Taxes	30,291,123	39,232,647	8,941,524	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	8,941,524	8,941,524
Other Financing Sources	2,929,937	3,184,714	254,777	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	254,777	254,777

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	7,595,650	9,458,374	1,862,724	To adjust budget for 90 day job vacancies.	-	(1,617,464)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(5,978,186)	(5,978,186)
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	9,458,374	9,458,374
				Total: Use of Fund Balance	3,480,188	1,862,724
<i>Total: Police Services District Fund</i>			14,059,025		15,676,489	14,059,025
Recreation Fund (105)						
Taxes	29,949,066	31,449,066	1,500,000	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,500,000	1,500,000
Miscellaneous	2,622,079	2,622,829	750	GCID20181311 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the tower at 1850 North Brown Road.	-	500
				GCID20181474 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the tower at 1850 North Brown Road.	-	250
				Total: Miscellaneous	-	750
Use of Fund Balance	2,149,496	1,289,784	(859,712)	To adjust budget for 90 day job vacancies.	(19,365)	(225,070)
				GCID20181311 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the tower at 1850 North Brown Road.	-	(500)
				GCID20181474 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the tower at 1850 North Brown Road.	-	(250)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(633,892)	(633,892)
				Total: Use of Fund Balance	(653,257)	(859,712)
<i>Total: Recreation Fund</i>			641,038		846,743	641,038

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Gwinnett Place TAD Fund (165)						
Taxes	-	708,711	708,711	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	708,711	708,711
<i>Total: Gwinnett Place TAD Fund</i>			708,711		708,711	708,711
Indian Trail TAD Fund (162)						
Taxes	-	433,044	433,044	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	433,044	433,044
<i>Total: Indian Trail TAD Fund</i>			433,044		433,044	433,044
Jimmy Carter Boulevard TAD Fund (161)						
Taxes	-	1,224,484	1,224,484	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,224,484	1,224,484
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			1,224,484		1,224,484	1,224,484
Lake Lucerne TAD Fund (164)						
Taxes	-	100,407	100,407	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	100,407	100,407
<i>Total: Lake Lucerne TAD Fund</i>			100,407		100,407	100,407
Park Place TAD Fund (163)						
Taxes	-	269,523	269,523	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	269,523	269,523
<i>Total: Park Place TAD Fund</i>			269,523		269,523	269,523
Speed Hump Fund (003)						
Use of Fund Balance	32,911	30,684	(2,227)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(2,227)	(2,227)
<i>Total: Speed Hump Fund</i>			(2,227)		(2,227)	(2,227)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	7,390,762	7,417,134	26,372	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133
				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	-	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	-	3,790
				GCID20181404 Approval of incorporation into the Gwinnett County Street Lighting Program, Brighton Place.	-	418
				GCID20181405 Approval of incorporation into the Gwinnett County Street Lighting Program, River Chase.	-	357
				Total: Charges for Services	-	26,372
Use of Fund Balance	149,323	170,522	21,199	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	21,199	21,199
<i>Total: Street Lighting Fund</i>			47,571		21,199	47,571
Authority Imaging Fund (020)						
Use of Fund Balance	582,725	582,767	42	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	42	42
<i>Total: Authority Imaging Fund</i>			42		42	42

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	396,748	396,748	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,685	396,748
Use of Fund Balance	140,000	4,990	(135,010)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(135,010)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			261,738		5,685	261,738
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	9,785	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785
E-911 Fund (095)						
Charges for Services	16,991,734	17,740,846	749,112	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	749,112	749,112
Other Financing Sources	-	7,726	7,726	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	7,726	7,726
Use of Fund Balance	5,558,757	5,154,406	(404,351)	To adjust budget for 90 day job vacancies.	(8,875)	(394,465)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(9,886)	(9,886)
				Total: Use of Fund Balance	(18,761)	(404,351)
<i>Total: E-911 Fund</i>			352,487		738,077	352,487
Police Special Justice Fund (070)						
Fines and Forfeitures	-	245,002	245,002	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	245,002
Use of Fund Balance	500,893	255,891	(245,002)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(245,002)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	168,034	168,034	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,631	168,034
Use of Fund Balance	582,495	414,461	(168,034)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(7,631)	(168,034)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	80,816	80,816	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	80,816
<i>Total: Sheriff Special Justice Fund</i>			80,816		-	80,816
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	191,096	191,096	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	191,096
<i>Total: Sheriff Special Treasury Fund</i>			191,096		-	191,096
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	108,847	108,847	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,706	108,847
<i>Total: Sheriff Special State Fund</i>			108,847		6,706	108,847
Tourism Fund (050)						
Taxes	9,852,000	10,773,222	921,222	GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax."	-	625,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	296,222	296,222
				Total: Taxes	296,222	921,222
Use of Fund Balance	-	3,324,584	3,324,584	GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	3,499,648
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(275,064)	(275,064)
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	100,000	100,000
				Total: Use of Fund Balance	(175,064)	3,324,584
<i>Total: Tourism Fund</i>			4,245,806		121,158	4,245,806

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Other Financing Sources	25,000	105,479	80,479	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	80,479	80,479
Use of Net Position	183,188	76,941	(106,247)	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(106,247)	(106,247)
				Total: Use of Net Position	(106,247)	(106,247)
<i>Total: Airport Operating Fund</i>			(25,768)		(25,768)	(25,768)
Economic Development Operating Fund (530)						
Miscellaneous	-	300,000	300,000	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	300,000	300,000
Other Financing Sources	-	535,685	535,685	GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	535,685	535,685
<i>Total: Economic Development Operating Fund</i>			835,685		835,685	835,685
Local Transit Operating Fund (515)						
Other Financing Sources	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
Use of Net Position	1,673,503	1,768,189	94,686	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	94,686	94,686
<i>Total: Local Transit Operating Fund</i>			1,029,686		94,686	1,029,686

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Charges for Services	31,694,035	29,794,035	(1,900,000)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(1,900,000)	(1,900,000)
Use of Net Position	5,908,262	9,534,132	3,625,870	To adjust budget for 90 day job vacancies.	-	(100,122)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,995,992	1,995,992
				Total: Use of Net Position	1,995,992	3,625,870
<i>Total: Stormwater Operating Fund</i>			1,725,870		95,992	1,725,870
Water and Sewer Operating Fund (501)						
Charges for Services	315,491,984	315,645,200	153,216	GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	153,216
Miscellaneous	-	600,000	600,000	GCID2018674 Approval to execute settlement agreement and release with Advanced Disposal Services related to Contract BL111-15 Landfill Disposal of Bio-Solids and Grit and Screenings.	600,000	600,000
Use of Net Position	43,192,781	41,283,779	(1,909,002)	To adjust budget for 90 day job vacancies.	(107,586)	(1,225,242)
				GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	(281,291)
				GCID2018674 Approval to execute settlement agreement and release with Advanced Disposal Services related to Contract BL111-15 Landfill Disposal of Bio-Solids and Grit and Screenings.	(600,000)	(600,000)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	197,531	197,531
				Total: Use of Net Position	(510,055)	(1,909,002)
<i>Total: Water and Sewer Operating Fund</i>			(1,155,786)		89,945	(1,155,786)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Charges for Services	64,699,836	62,455,675	(2,244,161)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(1,535,253)	(1,535,253)
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	(708,908)	(708,908)
				Total: Charges for Services	(2,244,161)	(2,244,161)
Use of Net Position	2,504,234	4,329,553	1,825,319	To adjust budget for 90 day job vacancies.	(142,658)	(1,091,195)
				GCID20180864 Ratification of all budget amendments.	-	500,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,707,606	1,707,606
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	708,908	708,908
				Total: Use of Net Position	2,273,856	1,825,319
<i>Total: Administrative Support Fund</i>			(418,842)		29,695	(418,842)
Auto Liability Fund (606)						
Use of Net Position	218,705	735,579	516,874	GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	-	500,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	16,874	16,874
<i>Total: Auto Liability Fund</i>			516,874		16,874	516,874
Fleet Management Fund (610)						
Charges for Services	6,624,668	7,038,013	413,345	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	413,345	413,345
Use of Net Position	717,503	199,835	(517,668)	To adjust budget for 90 day job vacancies.	-	(41,753)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(475,915)	(475,915)
				Total: Use of Net Position	(475,915)	(517,668)
<i>Total: Fleet Management Fund</i>			(104,323)		(62,570)	(104,323)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Group Self-Insurance Fund (605)						
Use of Net Position	3,603,104	3,616,236	13,132	To adjust budget for 90 day job vacancies.	-	(37,310)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	50,442	50,442
<i>Total: Group Self-Insurance Fund</i>			13,132		50,442	13,132
Risk Management Fund (602)						
Use of Net Position	2,402,606	2,351,357	(51,249)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(51,249)	(51,249)
<i>Total: Risk Management Fund</i>			(51,249)		(51,249)	(51,249)
Workers' Compensation Fund (604)						
Use of Net Position	1,282,304	2,390,577	1,108,273	To adjust budget for 90 day job vacancies.	-	(7,698)
				GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	-	1,100,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	15,971	15,971
<i>Total: Workers' Compensation Fund</i>			1,108,273		15,971	1,108,273
Total Revenue Budget Adjustments			\$ 35,637,610		\$ 30,544,592	\$ 35,637,610

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 12/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,291,193	\$ 1,388,411	\$ 97,218	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	\$ 97,218	\$ 97,218
County Administration	2,303,160	1,603,252	(699,908)	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	7,000	7,000
				Transfer from Contingency	1,000	1,000
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	(708,908)	(708,908)
				Total: County Administration	(700,908)	(699,908)
				Financial Services	10,409,954	9,931,701
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(445,167)	(445,167)
				Total: Financial Services	(445,167)	(478,253)
				Tax Commissioner	13,227,125	13,226,795
Transportation	21,311,135	21,329,156	18,021	To adjust budget for 90 day job vacancies.	(17,905)	(220,263)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	238,284	238,284
				Total: Transportation	220,379	18,021
Planning and Development	698,508	618,021	(80,487)	To adjust budget for 90 day job vacancies.	-	(17,233)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(63,254)	(63,254)
				Total: Planning and Development	(63,254)	(80,487)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services	2,220,116	2,197,848	(22,268)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(22,268)	(22,268)
Corrections	17,581,177	17,623,297	42,120	To adjust budget for 90 day job vacancies.	(24,102)	(286,149)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	59,000
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				GCID20181416 Approval to accept educational incentive funding from the Georgia Department of Corrections to assist with educational programming (GED and vocational).	-	22,500
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	236,769	236,769
				Total: Corrections	212,667	42,120
Community Services	12,257,181	11,282,304	(974,877)	To adjust budget for 90 day job vacancies.	(9,171)	(244,046)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(733,631)	(733,631)
				Total: Community Services	(742,802)	(974,877)
Community Services Subsidies	23,093,531	23,093,702	171	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	171	171
Community Services - Elections	7,892,250	7,791,596	(100,654)	To adjust budget for 90 day job vacancies.	-	(53,567)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(47,087)	(47,087)
				Total: Community Services - Elections	(47,087)	(100,654)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court	8,026,992	9,053,035	1,026,043	Transfer from Non-Departmental: Court Reporters Reserve.	35,000	225,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	104,000	752,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	15,000	129,500
				To adjust budget for 90 day job vacancies.	-	(49,134)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	2,676
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(34,499)	(34,499)
				Total: Juvenile Court	119,501	1,026,043
Sheriff	90,766,098	92,326,717	1,560,619	Transfer from Non-Departmental: Inmate Medical Reserve.	377,800	1,530,086
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	30,533	30,533
				Total: Sheriff	408,333	1,560,619
Clerk of Court	10,631,232	10,525,353	(105,879)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(105,879)	(105,879)
				Total: Clerk of Court	(105,879)	(105,879)
Judiciary	20,945,067	28,090,109	7,145,042	Transfer from Non-Departmental: Indigent Defense Reserve.	400,000	4,230,500
				Transfer from Non-Departmental: Court Interpreters Reserve.	60,000	606,100
				Transfer from Non-Departmental: Court Reporters Reserve.	198,000	2,155,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	153,442	153,442
				Total: Judiciary	811,442	7,145,042

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	2,797,379	3,144,081	346,702	Transfer from Non-Departmental: Court Interpreters Reserve.	-	5,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	186,500
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	154,702	154,702
				Total: Probate Court	154,702	346,702
District Attorney	15,281,202	15,308,236	27,034	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	27,034	27,034
				Total: District Attorney	27,034	27,034
Solicitor General	5,450,717	5,425,223	(25,494)	Transfer from Non-Departmental: Court Reporters Reserve.	-	2,500
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(27,994)	(27,994)
				Total: Solicitor General	(27,994)	(25,494)
Support Services	-	23,104	23,104	GCID20181515 Approval for the Chairman to execute an Agreement of Lease with Pike Center, LLC to lease 9.395 square feet of office space and a Rental Agreement to sub-lease the office space to the State Properties Commission (Day Reporting Center).	-	23,104

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Contingency	1,591,192	1,386,092	(205,100)	Transfer to Indigent Defense	(200,000)	(200,000)
				Transfer to Other Governmental Agencies	(4,100)	(4,100)
				Transfer to County Administration	(1,000)	(1,000)
				Total: Contingency	(205,100)	(205,100)
Contribution to Airport	25,000	105,479	80,479	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	80,479	80,479
Contribution to Local Transit	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				Total: Contribution to Local Transit	-	935,000
Motor Vehicle Contribution	9,449,046	10,270,704	821,658	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	821,658	821,658
Reserves - Court Interpreters	840,000	98,900	(741,100)	Transfer to Juvenile Court.	(15,000)	(129,500)
				Transfer to Judiciary.	(60,000)	(606,100)
				Transfer to Probate Court.	-	(5,500)
				Total: Reserves - Court Interpreters	(75,000)	(741,100)
Reserves - Court Reporters	2,400,000	17,000	(2,383,000)	Transfer to Juvenile Court.	(35,000)	(225,500)
				Transfer to Judiciary.	(198,000)	(2,155,000)
				Transfer to Solicitor General.	-	(2,500)
				Total: Reserves - Court Reporters	(233,000)	(2,383,000)
Reserves - Indigent Defense	5,000,000	31,000	(4,969,000)	Transfer to Juvenile Court.	(104,000)	(752,000)
				Transfer to Judiciary.	(400,000)	(4,230,500)
				Transfer to Probate Court.	-	(186,500)
				Transfer from Contingency	200,000	200,000
				Total: Reserves - Indigent Defense	(304,000)	(4,969,000)
Reserves - Prisoner Medical	1,750,000	158,238	(1,591,762)	Transfer to Corrections.	-	(59,000)
				Transfer to Juvenile Court.	-	(2,676)
				Transfer to Sheriff.	(377,800)	(1,530,086)
				Total: Reserves - Prisoner Medical	(377,800)	(1,591,762)
Other Governmental Agencies	502,333	506,433	4,100	Transfer from Contingency	4,100	4,100
Total Non-Departmental			(8,048,725)		(288,663)	(8,048,725)
<i>Total: General Fund</i>			(250,801)		(392,905)	(250,801)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
Planning and Development	7,992,587	7,622,904	(369,683)	To adjust budget for 90 day job vacancies.	(36,880)	(119,344)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(250,339)	(250,339)
				Total: Planning and Development	(287,219)	(369,683)
Police Services	3,211,574	3,172,799	(38,775)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(38,775)	(38,775)
				Total: Police Services	(38,775)	(38,775)
Non-Departmental	1,642,500	3,642,500	2,000,000	GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	2,000,000	2,000,000
Contribution to Fund Balance	-	-	-	To adjust budget for 90 day job vacancies.	36,880	36,880
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	219,480	219,480
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	(256,360)	(256,360)
				Total: Contribution to Fund Balance	-	-
<i>Total: Development and Enforcement Services District Fund</i>			1,591,542		1,674,006	1,591,542

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	795,471	703,366	(92,105)	To adjust budget for 90 day job vacancies.	-	(17,497)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(74,608)	(74,608)
				Total: Planning and Development	(74,608)	(92,105)
Fire and Emergency Services	111,142,967	109,380,770	(1,762,197)	To adjust budget for 90 day job vacancies.	(60,561)	(1,446,253)
				GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				GCID20181186 Approval to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of Lucas Chest Compression System and Warranty.	-	21,179
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(383,321)	(383,321)
				Total: Fire and Emergency Services	(443,882)	(1,762,197)
Non-Departmental	2,780,000	14,780,000	12,000,000	GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	12,000,000	12,000,000
Contribution to Fund Balance	2,052,759	-	(2,052,759)	To adjust budget for 90 day job vacancies.	60,561	1,463,750
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	4,767,484	4,767,484
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	(8,283,993)	(8,283,993)
				Total: Contribution to Fund Balance	(3,455,948)	(2,052,759)
<i>Total: Fire and Emergency Services District Fund</i>			8,092,939		8,025,562	8,092,939
Loganville EMS District Fund (103)						
Loganville EMS	45,312	43,497	(1,815)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(1,815)	(1,815)
<i>Total: Loganville EMS District Fund</i>			(1,815)		(1,815)	(1,815)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Planning and Development	1,060,610	1,320,368	259,758	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	259,758	259,758
Police Services	106,493,225	105,664,012	(829,213)	To adjust budget for 90 day job vacancies.	(31,914)	(1,649,378)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	331,500
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	488,665	488,665
				Total: Police Services	456,751	(829,213)
Recorder's Court	1,855,316	1,830,082	(25,234)	Transfer from Non-Departmental: Indigent Defense Reserve.	-	36,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	76,500
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(138,234)	(138,234)
				Total: Recorder's Court	(138,234)	(25,234)
Solicitor General	738,507	793,888	55,381	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	55,381	55,381
Clerk of Recorders' Court	1,752,625	1,795,458	42,833	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	42,833	42,833
Non-Departmental	5,296,886	19,852,386	14,555,500	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(36,500)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(76,500)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(331,500)
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	15,000,000	15,000,000
				Total: Non-Departmental	15,000,000	14,555,500
Contribution to Fund Balance	-	-	-	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	5,509,712	5,509,712
				To adjust budget for 90 day job vacancies.	31,914	31,914
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	(5,541,626)	(5,541,626)
				Total: Contribution to Fund Balance	-	-
Total: Police Services District Fund			14,059,025		15,676,489	14,059,025

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	38,075,611	38,716,649	641,038	To adjust budget for 90 day job vacancies.	(19,365)	(225,070)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	866,108	866,108
<i>Total: Recreation Fund</i>			641,038		846,743	641,038
Gwinnett Place TAD Fund (165)						
Contribution to Fund Balance	-	708,711	708,711	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	708,711	708,711
<i>Total: Gwinnett Place TAD Fund</i>			708,711		708,711	708,711
Indian Trail TAD Fund (162)						
Contribution to Fund Balance	-	433,044	433,044	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	433,044	433,044
<i>Total: Indian Trail TAD Fund</i>			433,044		433,044	433,044
Jimmy Carter Boulevard TAD Fund (161)						
Contribution to Fund Balance	-	1,224,484	1,224,484	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,224,484	1,224,484
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			1,224,484		1,224,484	1,224,484
Lake Lucerne TAD Fund (164)						
Contribution to Fund Balance	-	100,407	100,407	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	100,407	100,407
<i>Total: Lake Lucerne TAD Fund</i>			100,407		100,407	100,407
Park Place TAD Fund (163)						
Contribution to Fund Balance	-	269,523	269,523	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	269,523	269,523
<i>Total: Park Place TAD Fund</i>			269,523		269,523	269,523

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Speed Hump Fund (003)						
Transportation	161,783	159,556	(2,227)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(2,227)	(2,227)
<i>Total: Speed Hump Fund</i>			(2,227)		(2,227)	(2,227)
Street Lighting Fund (002)						
Transportation	7,543,825	7,591,396	47,571	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133
				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	-	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	-	3,790
				GCID20181404 Approval of incorporation into the Gwinnett County Street Lighting Program, Brighton Place.	-	418
				GCID20181405 Approval of incorporation into the Gwinnett County Street Lighting Program, River Chase.	-	357
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	21,199	21,199
<i>Total: Street Lighting Fund</i>			47,571		21,199	47,571

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Authority Imaging Fund (020)						
Clerk of Court	1,191,421	1,191,463	42	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	42	42
<i>Total: Authority Imaging Fund</i>			42		42	42
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	140,000	401,738	261,738	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,685	261,738
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			261,738		5,685	261,738
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	23,328	33,113	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785
E-911 Fund (095)						
Police Services	18,394,619	18,498,095	103,476	To adjust budget for 90 day job vacancies.	(8,875)	(394,465)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	497,941	497,941
				Total: Police Services	489,066	103,476
Non-Departmental	4,382,752	4,631,763	249,011	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	249,011	249,011
<i>Total: E-911 Fund</i>			352,487		738,077	352,487
Sheriff Inmate Fund (090)						
Sheriff	599,920	674,920	75,000	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	75,000
Contribution to Fund Balance	157,686	82,686	(75,000)	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	(75,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	180,816	80,816	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	80,816
<i>Total: Sheriff Special Justice Fund</i>			80,816		-	80,816
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	341,096	191,096	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	191,096
<i>Total: Sheriff Special Treasury Fund</i>			191,096		-	191,096
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	183,847	108,847	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,706	108,847
<i>Total: Sheriff Special State Fund</i>			108,847		6,706	108,847
Stadium Fund (055)						
Stadium Operations	1,703,947	1,717,132	13,185	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	13,185	13,185
Contribution to Fund Balance	630,103	616,918	(13,185)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(13,185)	(13,185)
<i>Total: Stadium Fund</i>			-		-	-

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tourism Fund (050)						
Tourism	3,888,580	9,203,051	5,314,471	GCID20180580 Approval of the appointment of Gwinnett Convention and Visitors Bureau as the County's Destination Marketing Organization and for the Chairman to execute an agreement with the Gwinnett Convention and Visitors Bureau. Approval to amend the 2018 budget to reflect funding to support the bureau's spending plan for hotel-motel tax.	-	193,313
				GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	5,000,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	21,158	21,158
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	100,000	100,000
				Total: Tourism	121,158	5,314,471
Contribution to Fund Balance	1,068,665	-	(1,068,665)	GCID20180580 Approval of the appointment of Gwinnett Convention and Visitors Bureau as the County's Destination Marketing Organization and for the Chairman to execute an agreement with the Gwinnett Convention and Visitors Bureau. Approval to amend the 2018 budget to reflect funding to support the bureau's spending plan for hotel-motel tax.	-	(193,313)
				GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax."	-	625,000
				GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	(1,500,352)
				Total: Contributions to Fund Balance	-	(1,068,665)
Total: Tourism Fund			4,245,806		121,158	4,245,806

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Transportation	1,147,188	1,121,420	(25,768)	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(25,768)	(25,768)
<i>Total: Airport Operating Fund</i>			(25,768)		(25,768)	(25,768)
Economic Development Operating Fund (530)						
Economic Development Activity	-	835,685	835,685	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	300,000	300,000
				GCID201901089 Approval of the December 31, 2018 Monthly Financial Status Report and ratification of all budget adjustments.	535,685	535,685
<i>Total: Economic Development Operating Fund</i>			835,685		835,685	835,685
Local Transit Operating Fund (515)						
Transportation	14,382,290	15,411,976	1,029,686	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	94,686	94,686
<i>Total: Local Transit Operating Fund</i>			1,029,686		94,686	1,029,686

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solid Waste Operating Fund (595)						
Support Services	45,112,467	45,106,734	(5,733)	To adjust budget for 90 day job vacancies.	-	(9,348)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	3,615	3,615
				Total: Support Services	3,615	(5,733)
Working Capital Reserve	1,709,424	1,715,157	5,733	To adjust budget for 90 day job vacancies.	-	9,348
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(3,615)	(3,615)
				Total: Working Capital Reserve	(3,615)	5,733
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	785,470	797,141	11,671	To adjust budget for 90 day job vacancies.	-	(16,282)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	27,953	27,953
				Total: Planning and Development	27,953	11,671
Water Resources	37,096,827	38,811,026	1,714,199	To adjust budget for 90 day job vacancies.	-	(75,256)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,721,416
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	68,039	68,039
				Total: Water Resources	68,039	1,714,199
<i>Total: Stormwater Operating Fund</i>			1,725,870		95,992	1,725,870

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	1,020,055	1,059,802	39,747	To adjust budget for 90 day job vacancies.	-	(30,445)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	70,192	70,192
				Total: Planning and Development	70,192	39,747
Water Resources	372,941,013	371,745,480	(1,195,533)	To adjust budget for 90 day job vacancies.	(107,586)	(1,322,872)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	127,339	127,339
				Total: Water Resources	19,753	(1,195,533)
<i>Total: Water and Sewer Operating Fund</i>			(1,155,786)		89,945	(1,155,786)
Administrative Support Fund (665)						
County Administration	4,168,620	4,130,704	(37,916)	To adjust budget for 90 day job vacancies.	-	(38,087)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	171	171
				Total: County Administration	171	(37,916)
Financial Services	10,031,179	9,829,768	(201,411)	To adjust budget for 90 day job vacancies.	(45,365)	(201,411)
Human Resources	4,101,535	3,985,549	(115,986)	To adjust budget for 90 day job vacancies.	(7,073)	(115,986)
Information Technology	33,285,829	32,900,042	(385,787)	To adjust budget for 90 day job vacancies.	(72,839)	(386,813)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,026	1,026
				Total: Information Technology	(71,813)	(385,787)
Law	2,474,311	2,460,734	(13,577)	To adjust budget for 90 day job vacancies.	(4,104)	(13,577)
Support Services	12,739,019	12,574,854	(164,165)	To adjust budget for 90 day job vacancies.	(13,277)	(335,321)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	171,156	171,156
				Total: Support Services	157,879	(164,165)
Non-Departmental	722,500	1,222,500	500,000	GCID20180864 Ratification of all budget amendments.	-	500,000
<i>Total: Administrative Support Fund</i>			(418,842)		29,695	(418,842)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Auto Liability Fund (606)						
Financial Services	1,034,705	1,551,579	516,874	GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	-	500,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	16,874	16,874
<i>Total: Auto Liability Fund</i>			516,874		16,874	516,874
Fleet Management Fund (610)						
Support Services	7,413,371	7,309,048	(104,323)	To adjust budget for 90 day job vacancies.	-	(41,753)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(62,570)	(62,570)
<i>Total: Fleet Management Fund</i>			(104,323)		(62,570)	(104,323)
Group Self-Insurance Fund (605)						
Human Resources	60,991,449	61,004,581	13,132	To adjust budget for 90 day job vacancies.	-	(37,310)
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	50,442	50,442
<i>Total: Group Self-Insurance Fund</i>			13,132		50,442	13,132
Risk Management Fund (602)						
Financial Services	7,490,106	7,438,857	(51,249)	GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(51,249)	(51,249)
<i>Total: Risk Management Fund</i>			(51,249)		(51,249)	(51,249)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Workers' Compensation Fund (604)						
Human Resources	3,900,804	5,009,077	1,108,273	To adjust budget for 90 day job vacancies.	-	(7,698)
				GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	-	1,100,000
				GCID20181601 Approval of a resolution amending the FY2018 budget to reflect adjustments based on actual receipts and anticipated appropriations.	15,971	15,971
<i>Total: Workers' Compensation Fund</i>			1,108,273		15,971	1,108,273
Total Appropriation Budget Adjustments			\$ 35,637,610		\$ 30,544,592	\$ 35,637,610