



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
DECEMBER 31, 2019  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

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

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

**DATE:** February 11, 2020

This report, which includes unaudited information for the 2019 fiscal year and audited information for the 2018 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 11
Budget Adjustments by Fund Schedule	Page 54

## EXECUTIVE SUMMARY

This report begins with a summary of fiscal year 2019 preliminary operating results, followed by a discussion of notable events that occurred in December and early January, including preparations for the fiscal year 2019 external audit and the adoption of the fiscal year 2020 budget. Highlights from these activities, as well as an update of residential and commercial property tax appeals, are discussed below.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Fund are provided on pages 4 – 10. This report continues with financial summaries for each of Gwinnett County's operating funds and budget adjustments schedules for both revenues and appropriations.

### **Fiscal Year 2019 Preliminary Operating Results**

Preliminary results for fiscal year 2019 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 2019 will be presented in the Comprehensive Annual Financial Report in the spring.

Included in this report is a fiscal year 2019 budget amendment adopted on December 3, 2019, 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.

Total property tax revenues across tax-related funds ended 2019 up approximately \$37.1 million, or 8.5 percent, over 2018. The year-over-year increase is primarily attributable to an improving digest characterized by new construction and rising property values.

Expenses in the 2003 G.O. Bond Debt Service Fund were significantly higher than 2018 because the final payment on the bonds was made, and the remaining fund balance of \$8.5 million has been transferred to the General Fund.

Charges for services revenues in the E-911 Fund ended 2019 up approximately \$6.1 million, or 32.6 percent, compared to 2018, primarily due to the timing of collections for prepaid wireless and non-prepaid phone revenues. Due to a change in the collection process, 2019 revenues include a full year of collections in addition to some collections applicable to 2018. Additionally, a prepaid wireless phone rate increase went into effect January 1, 2019.

Tax revenues in the Tourism Fund came in approximately \$760,600, or 6.7 percent, higher than last year, primarily due to an increase in the hotel/motel tax rate. In May 2018, the Gwinnett County Board of Commissioners amended the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 to 8 percent effective August 1, 2018. The increase allows the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County.

Expenses in the Local Transit Operating Fund ended 2019 up approximately \$3.7 million, or 27.4 percent, over 2018, primarily due to an increase in contributions to the Transit Renewal and Extension Fund, the addition of new transit routes, a rate increase from our transit services provider, and an increase in expenses related to the Snellville micro transit pilot program which began in September 2018 and ended

in April 2019. Additionally, some expenses that were grant funded in 2018 were paid from the Local Transit Operating Fund in 2019.

Expenses for the Department of Information Technology Services in the Administrative Support Fund increased approximately \$6.9 million, or 25.1 percent, compared to 2018, primarily due to the County's cyber security initiatives. The County executed an enterprise agreement related to software licensing and subscriptions, firewalls, and other enhancements.

Expenses in the Auto Liability Fund ended the year up \$2.3 million compared to last year, primarily due to a few large insurance claims during 2019.

### **2019 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.

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

Real and personal property tax payments for the 2019 tax year were due October 15, 2019. As of December 31, 2019, the property tax collection rate was 97.58 percent of the amount billed.

Notices of Current Assessment for the 2019 tax year for residential and commercial properties were mailed in early April (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 11,807 residential and commercial real property tax appeals, a 41 percent increase from the number of real property appeals filed last year. As of December 31, 2019, 92 percent of the appeals have been settled.

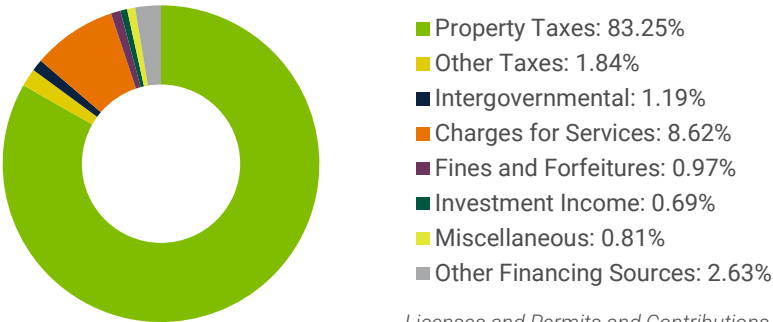
### **Fiscal Year 2020 Budget Adoption**

The Gwinnett County Board of Commissioners adopted a \$1.84 billion budget for fiscal year 2020 on January 7, 2020. The adopted budget is up 1.1 percent compared to the 2019 adopted budget. It includes an operating budget of \$1.44 billion and a capital improvement budget of \$401 million, which includes funds from the County's SPLOST program. Additional information about the [2020 budget](#), including the [2020 Adopted Budget Resolution Summary](#) and the [2020 Budget in Brief](#), is available on the County's website.

# GENERAL FUND (PAGE 11)

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

GENERAL FUND  
2019 YTD REVENUES BY CATEGORY



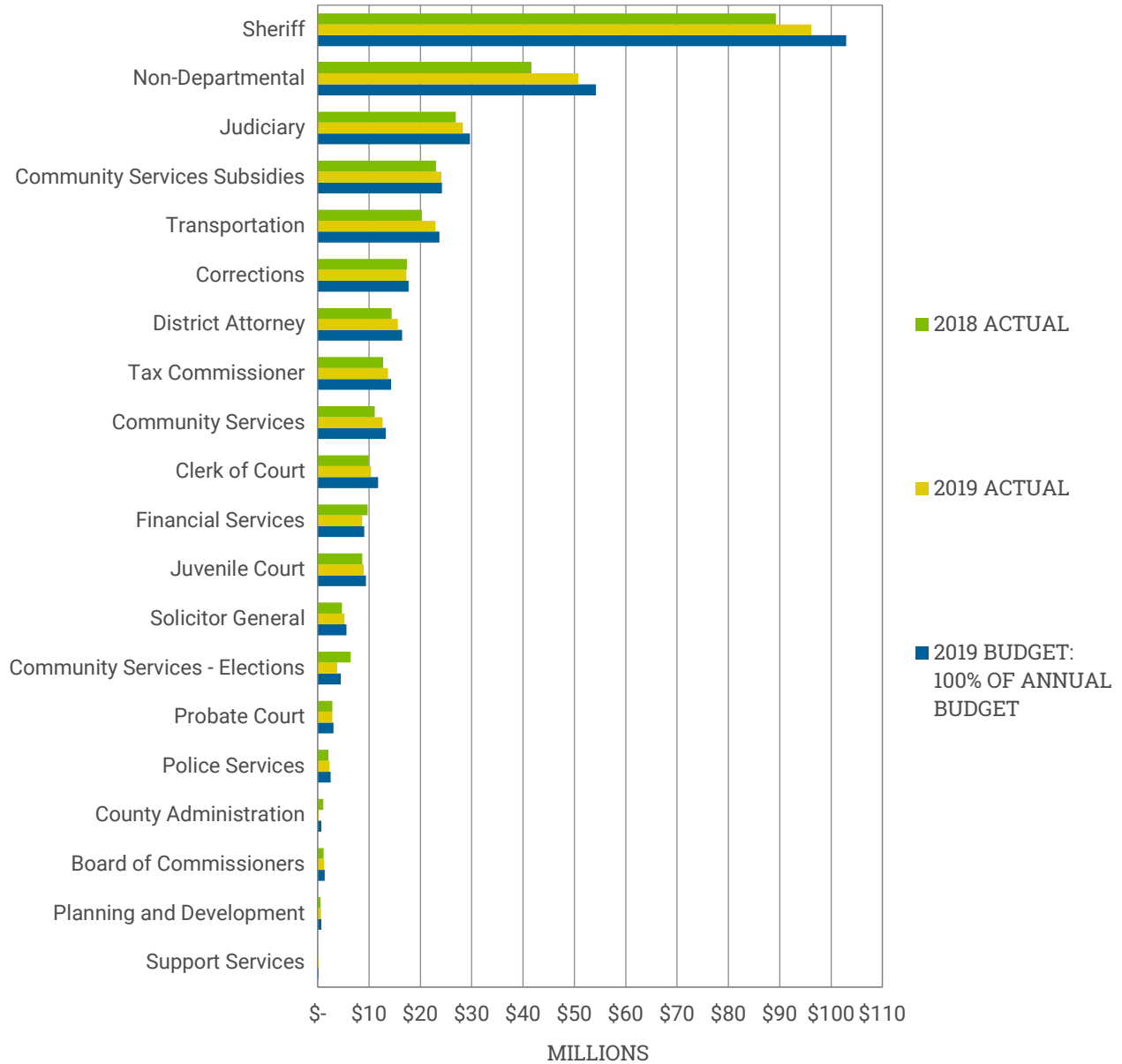
*Licenses and Permits and Contributions and Donations are too small to appear in the chart.*

All major revenue sources in the General Fund exceeded budget in 2019, with the exception of fines and forfeitures. Total General Fund revenues ended 2019 up approximately \$32.8 million, or 10.6 percent, over last year, primarily due to an increase in property tax revenues. Property tax revenues include real property taxes, personal property taxes, and revenues related to title ad valorem taxes. Real and personal property taxes ended 2019 up approximately \$17.4 million over last year due to new construction and rising property values. TAVT-related revenues came in \$7.6 million higher than last year due in part to a new law that went into effect July 1, 2019 that increased the local government share of TAVT from 52.44 percent to 65 percent.

Fines and forfeitures in the General Fund ended 2019 down approximately \$396,600, or 10.6 percent, compared to last year. This is primarily due to a decrease in fines collected by the Clerk of Court’s Office. Fines and forfeitures can vary greatly based on the types of court cases, timing, and the amounts imposed by judges.

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

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

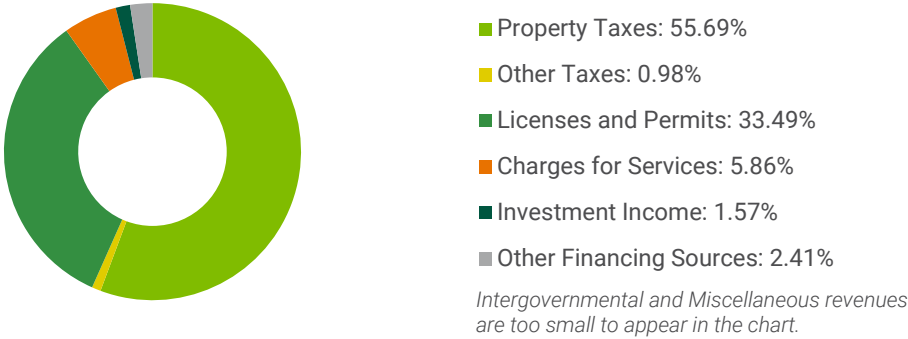


Total expenditures in the General Fund ended 2019 up approximately \$22 million, or 7.2 percent, compared to 2018. The year-over-year increase is primarily due to new positions added during the 2019 budget process, salary increases, and increases in contributions to capital and contributions to local transit.

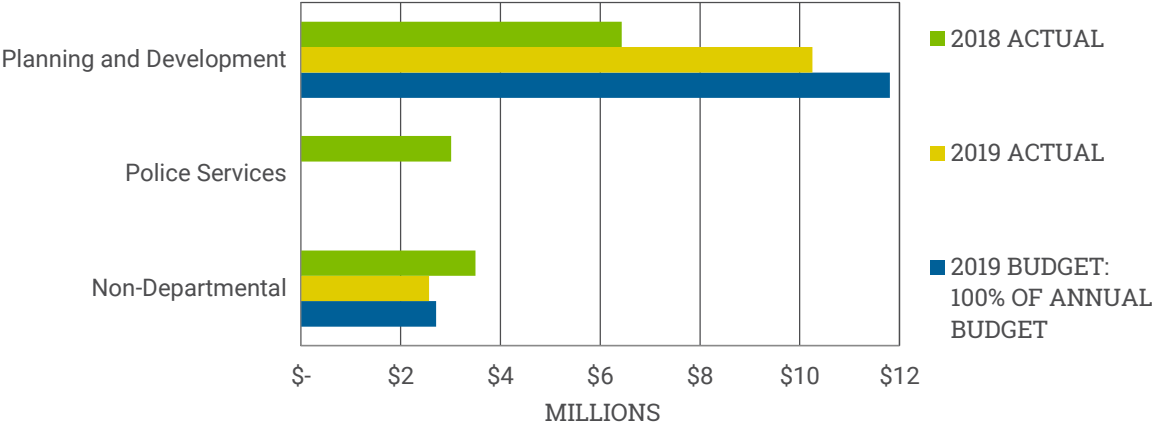
# DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

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



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

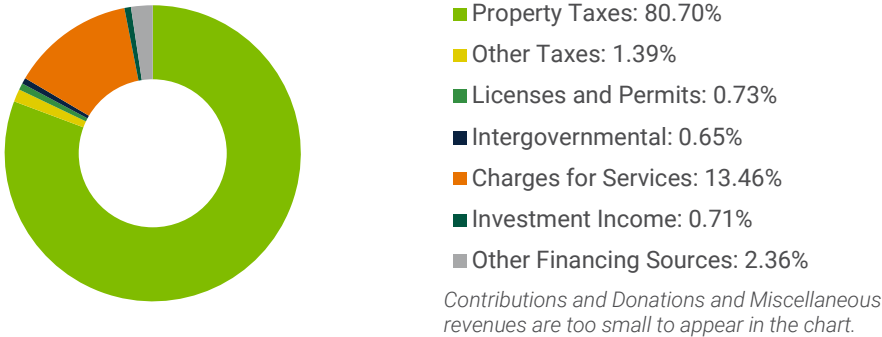


In April, the 2019 budget and expenditures for the Code Enforcement Division were transferred from Police Services to Planning and Development.

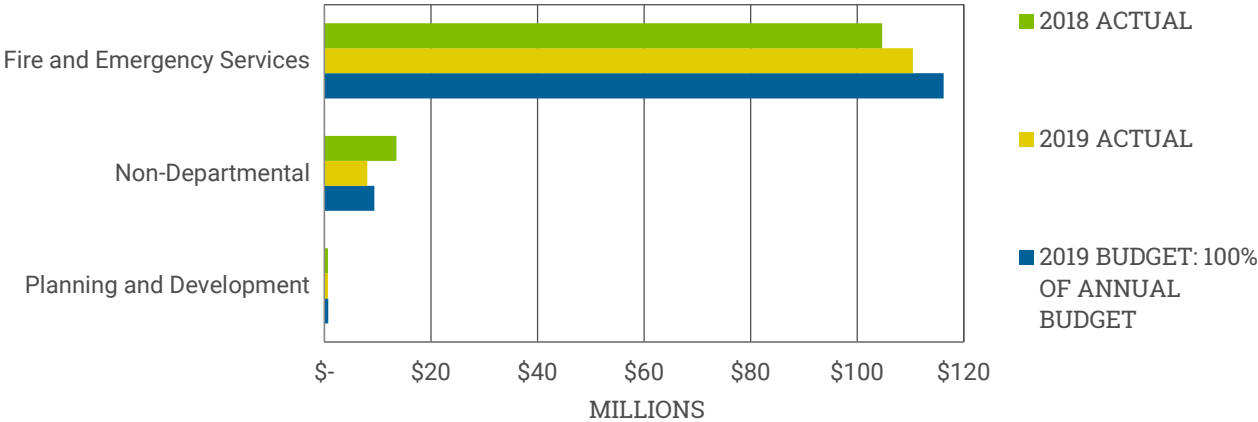
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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

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



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



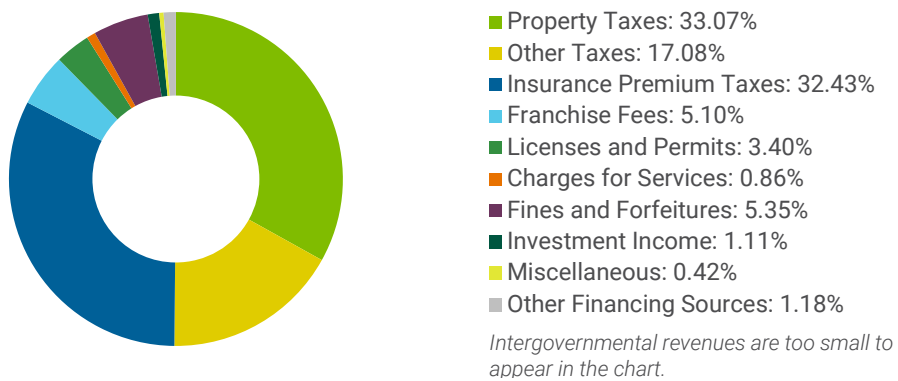
Expenses in the Fire and Emergency Medical Services District Fund ended the year slightly higher than last year. Operating expenses are up approximately \$5.8 million, primarily due to increases in personal services, indirect costs, and general operating expenses. However, contributions to capital are down \$5.4 million, resulting in an overall net increase in expenses of only \$385,800.



# POLICE SERVICES DISTRICT FUND (PAGE 17)

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

## POLICE SERVICES DISTRICT FUND 2019 YTD REVENUES BY CATEGORY



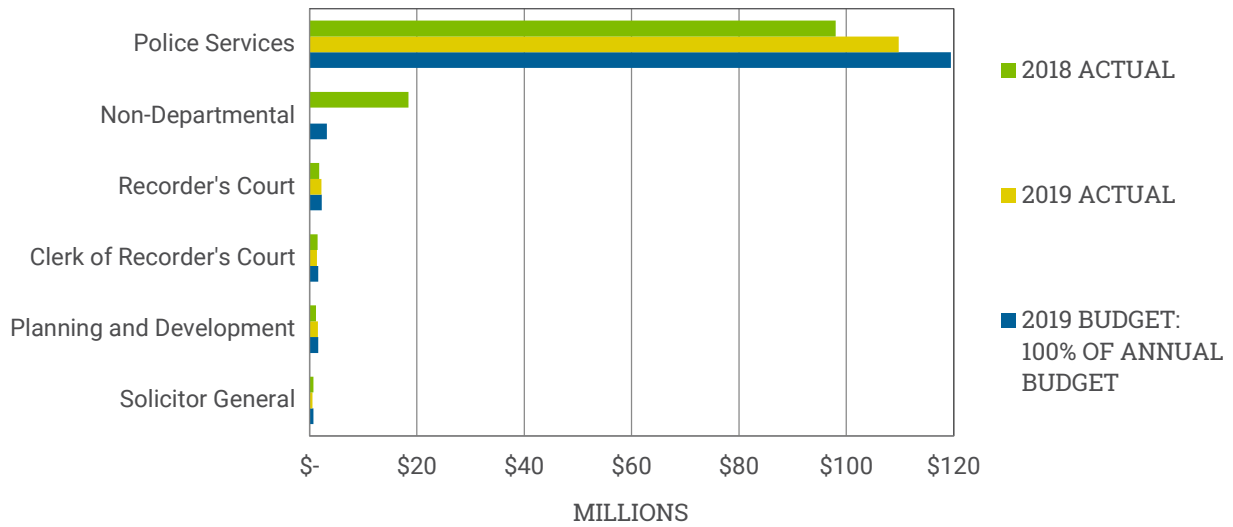
*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

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

Charges for services revenues in the Police Services District Fund ended 2019 down approximately \$148,300, or 11.7 percent, compared to last year, primarily due to decreases in false alarm fees, decreases in alcoholic beverage company violation fees, and legislative changes in fee collections. The decreases are partially offset by an increase in police fees. Police fees are charges used to offset the time and expense incurred by police related to accident reports, expungements, and fingerprinting.

Fines and forfeitures in the Police Services District Fund ended the year down approximately \$769,900, or 10 percent, compared to 2018 due in part to decreases in Recorder’s Court fines and school bus camera citations. In addition to a decline in the overall number of school bus camera citations issued, school bus citation fees were reduced by House Bill 978, which became effective July 1, 2018.

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



Police Services expenditures in the Police Services District Fund ended 2019 up approximately \$11.7 million, or 11.9 percent, over last year, primarily due to new positions added during the 2019 budget process, salary increases, and increases in indirect costs.

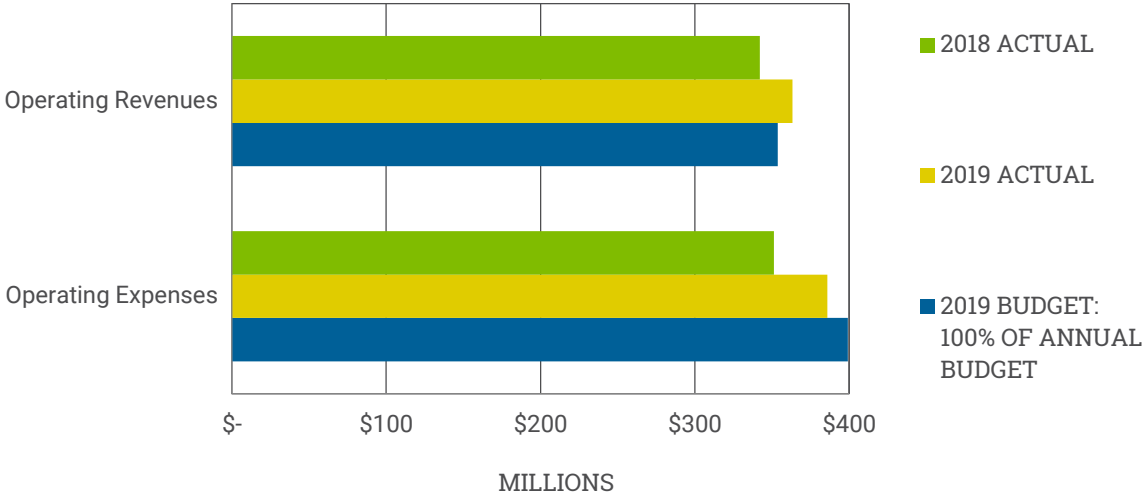
Non-departmental expenditures in the Police Services District Fund ended the year with \$0 expended, a decrease of approximately \$18.4 million compared to 2018. In 2018, \$16.8 million in contributions to capital and \$1.6 million in payments to cities were made. The payments to cities were a result of a negotiated Service Delivery Strategy agreement reached between Gwinnett County and its cities in early 2012.

Recorder's Court expenditures in the Police Services District Fund ended the year higher than last year, primarily due to a retirement payout. A budget adjustment was made in December.

# WATER & SEWER OPERATING FUND (PAGE 47)

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

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



Water and Sewer Operating Fund revenues ended 2019 approximately \$21.2 million, or 6.2 percent, higher than 2018 and approximately \$9.5 million, or 2.7 percent, over budget. This is primarily attributable to increases in water and sewer retail revenues and conservation surcharges, as well as an increase in water and sewer rates effective January 1, 2019. Additionally, water consumption was up 6.3 percent over last year.

Water and Sewer Operating Fund expenses ended 2019 approximately \$34.6 million, or 9.8 percent, higher than 2018. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund for future capital needs. There have also been increases in bio-solid transportation and disposal costs. Despite the year-over-year increase, expenses ended the year approximately \$13.2 million, or 3.3 percent, under budget. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services, contracted repair and maintenance services, and personal services.

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 159,244,620	\$ 159,244,620	\$ 159,244,620			
Revenues:						
Taxes	\$ 254,281,085	\$ 280,074,815	\$ 290,917,910	103.87%	\$ 265,356,547	100.95%
Licenses and Permits	363,300	363,300	286,450	78.85%	403,351	111.02%
Intergovernmental	3,789,369	3,789,369	4,061,651	107.19%	3,972,947	110.83%
Charges for Services	28,434,324	29,049,058	29,467,628	101.44%	29,043,841	106.28%
Fines and Forfeitures	3,669,246	3,669,246	3,330,716	90.77%	3,727,335	86.61%
Investment Income	1,728,271	1,728,271	2,371,144	137.20%	1,966,361	226.95%
Contributions and Donations	94,714	102,714	79,756	77.65%	25,901	41.24%
Miscellaneous	1,315,499	1,828,511	2,789,939	152.58%	2,503,070	190.46%
Other Financing Sources	165,000	8,701,893	8,985,093	103.25%	1,544,115	738.13%
Revenues without Use of Fund Balance	293,840,808	329,307,177	342,290,287	103.94%	308,543,468	102.54%
Use of Fund Balance	42,187,652	16,111,560	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 336,028,460</b>	<b>\$ 345,418,737</b>	<b>\$ 342,290,287</b>	<b>99.09%</b>	<b>\$ 308,543,468</b>	<b>96.43%</b>
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,350,685	\$ 1,242,132	91.96%	\$ 1,148,380	82.71%
County Administration	1,402,004	725,585	228,640	31.51%	1,078,854	67.29%
Financial Services	9,758,355	9,068,426	8,703,654	95.98%	9,738,460	98.05%
Tax Commissioner	14,331,834	14,296,669	13,703,051	95.85%	12,762,460	96.49%
Transportation	23,620,795	23,726,799	22,941,081	96.69%	20,328,702	95.31%
Planning and Development	735,029	730,947	681,110	93.18%	543,396	87.93%
Police Services	2,487,011	2,536,226	2,326,295	91.72%	2,069,418	94.16%
Corrections	18,337,006	17,724,191	17,263,038	97.40%	17,396,999	98.72%
Community Services	13,235,548	13,271,345	12,654,072	95.35%	11,090,390	98.30%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	1,003,770	91.64%	985,400	98.95%
Board of Health	1,574,641	1,574,641	1,574,641	100.00%	1,564,391	100.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	660,638	100.00%
Forestry	8,698	8,698	7,358	84.59%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	200,000	100.00%	175,000	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	790,714	812,747	771,696	94.95%	735,738	96.81%
Library Subsidy	18,610,929	18,610,929	18,610,929	100.00%	17,700,800	100.00%
Mental Health	793,341	793,341	793,341	100.00%	768,297	100.00%
Total Community Services Subsidies	24,194,444	24,216,477	24,082,461	99.45%	23,059,050	99.85%
Community Services - Elections	4,687,116	4,500,316	3,780,589	84.01%	6,448,464	82.76%
Juvenile Court	8,416,428	9,396,792	8,987,680	95.65%	8,685,545	95.94%
Sheriff	101,188,350	102,967,743	96,166,764	93.40%	89,245,817	96.66%

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Clerk of Court	11,855,443	11,747,340	10,421,813	88.72%	9,964,768	94.67%
Judiciary	25,078,373	29,663,284	28,276,355	95.32%	26,923,956	95.85%
Probate Court	2,941,278	3,079,652	2,884,347	93.66%	2,872,993	91.38%
District Attorney	16,386,417	16,440,087	15,623,066	95.03%	14,434,417	94.29%
Solicitor General	5,716,167	5,638,589	5,227,575	92.71%	4,744,051	87.44%
Support Services	113,022	161,812	142,735	88.21%	23,104	100.00%
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	253,245	50.65%
Contingency	1,200,000	1,089,997	-	0.00%	-	0.00%
Contribution to Airport	625,000	1,846,295	1,846,295	100.00%	105,478	100.00%
Contribution to Capital	13,332,239	23,932,239	23,932,239	100.00%	14,984,593	100.00%
Contribution to Local Transit	13,087,000	13,087,000	13,087,000	100.00%	10,402,537	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	1,000,000	1,000,000	969,593	96.96%	66,894	13.38%
Medical Examiner	1,321,634	1,321,634	1,318,948	99.80%	1,310,726	99.21%
Motor Vehicle Contribution	5,006,064	4,926,766	4,926,765	100.00%	9,767,416	95.10%
Partnership Gwinnett	500,000	500,000	500,000	100.00%	500,000	100.00%
Pauper Burial	200,000	200,000	112,388	56.19%	88,050	42.95%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	52,497	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	97,900	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	-	-	-	-	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	308,627	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	2,321,075	89.45%	2,290,122	89.59%
Other Governmental Agencies	510,000	515,436	512,153	99.36%	506,425	100.00%
Other Miscellaneous	447,500	447,500	73,377	16.40%	71,039	35.43%
Total Non-Departmental	50,219,318	54,175,772	50,774,833	93.72%	41,521,525	90.27%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 336,028,460</b>	<b>\$ 345,418,737</b>	<b>\$ 326,111,291</b>	<b>94.41%</b>	<b>\$ 304,080,749</b>	<b>95.03%</b>

Projected Fund Balance December 31

**\$ 117,056,968**   **\$ 143,133,060**

Fund Balance as of Report Date

**\$ 175,423,616**

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

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 199,442	\$ 199,442	100.00%	\$ 575,356	120.44%
Investment Income	-	64,340	64,340	100.00%	212,317	283.09%
Revenues without Use of Fund Balance	320,500	263,782	263,782	100.00%	787,673	142.51%
Use of Fund Balance	3,934,750	12,527,411	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 4,255,250</u>	<u>\$ 12,791,193</u>	<u>\$ 263,782</u>	2.06%	<u>\$ 787,673</u>	18.53%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 12,791,193	\$ 12,791,193	100.00%	\$ 4,248,550	99.95%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 4,255,250</u>	<u>\$ 12,791,193</u>	<u>\$ 12,791,193</u>	100.00%	<u>\$ 4,248,550</u>	99.95%
Projected Fund Balance December 31	\$ 8,592,661	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 10,802,303	\$ 10,802,303	\$ 10,802,302			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,639,532	\$ 8,062,708	105.54%	\$ 7,507,296	102.92%
Licenses and Permits	3,951,600	3,951,600	4,765,651	120.60%	4,509,642	111.23%
Intergovernmental	51,710	51,710	59,129	114.35%	53,146	119.07%
Charges for Services	415,755	415,755	833,523	200.48%	662,677	127.48%
Investment Income	163,000	163,000	223,223	136.95%	172,309	265.09%
Miscellaneous	-	-	9,532	-	12,469	-
Other Financing Sources	349,260	343,727	343,728	100.00%	681,448	95.10%
Revenues without Use of Fund Balance	12,278,405	12,565,324	14,297,494	113.79%	13,598,987	107.12%
Use of Fund Balance	1,602,967	1,949,296	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 13,881,372</b>	<b>\$ 14,514,620</b>	<b>\$ 14,297,494</b>	<b>98.50%</b>	<b>\$ 13,598,987</b>	<b>94.19%</b>
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 11,804,002	\$ 10,256,089	86.89%	\$ 6,432,664	84.39%
Police Services	3,351,716	-	-	-	3,011,110	94.90%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,596,068	2,653,618	2,568,118	96.78%	3,500,000	97.62%
Total Non-Departmental	1,653,068	2,710,618	2,568,118	94.74%	3,500,000	96.09%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,881,372</b>	<b>\$ 14,514,620</b>	<b>\$ 12,824,207</b>	<b>88.35%</b>	<b>\$ 12,943,774</b>	<b>89.65%</b>
Projected Fund Balance December 31	\$ 9,199,336	\$ 8,853,007				
Fund Balance as of Report Date			\$ 12,275,590			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Fire and EMS District Fund (102)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 57,781,169	\$ 57,781,169	\$ 57,781,169			
Revenues:						
Taxes	\$ 100,603,441	\$ 102,027,102	\$ 106,351,388	104.24%	\$ 98,792,183	101.30%
Licenses and Permits	855,000	855,000	945,764	110.62%	865,241	96.03%
Intergovernmental	678,572	688,572	838,779	121.81%	789,544	126.90%
Charges for Services	15,554,860	15,554,860	17,439,125	112.11%	16,328,641	105.44%
Investment Income	519,000	519,000	923,292	177.90%	693,508	385.28%
Contributions and Donations	-	-	13,180	-	130	-
Miscellaneous	2,000	2,000	176,615	8,830.75%	226,760	329.22%
Other Financing Sources	3,104,536	3,055,358	3,055,358	100.00%	6,190,791	97.20%
Revenues without Use of Fund Balance	121,317,409	122,701,892	129,743,501	105.74%	123,886,798	102.26%
Use of Fund Balance	4,749,765	3,607,910	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 126,067,174</b>	<b>\$ 126,309,802</b>	<b>\$ 129,743,501</b>	<b>102.72%</b>	<b>\$ 123,886,798</b>	<b>99.22%</b>
Appropriations:						
Planning and Development	\$ 792,002	\$ 717,027	\$ 665,126	92.76%	\$ 691,998	98.38%
Fire and Emergency Services	117,960,492	116,219,055	110,485,155	95.07%	104,666,168	95.69%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	6,954,680	9,013,720	8,093,720	89.79%	13,500,000	93.62%
Total Non-Departmental	7,314,680	9,373,720	8,093,720	86.34%	13,500,000	91.34%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 126,067,174</b>	<b>\$ 126,309,802</b>	<b>\$ 119,244,001</b>	<b>94.41%</b>	<b>\$ 118,858,166</b>	<b>95.19%</b>
Projected Fund Balance December 31	\$ 53,031,404	\$ 54,173,259				
Fund Balance as of Report Date			\$ 68,280,669			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 716,882	\$ 716,882	\$ 716,882			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 11,998	109.07%	\$ 8,662	192.49%
Revenues without Use of Fund Balance	11,000	11,000	11,998	109.07%	8,662	192.49%
Use of Fund Balance	32,875	29,885	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 43,875</u>	<u>\$ 40,885</u>	<u>\$ 11,998</u>	29.35%	<u>\$ 8,662</u>	19.91%
Appropriations:						
Loganville EMS	\$ 43,875	\$ 40,885	\$ 39,565	96.77%	\$ 32,026	73.63%
TOTAL APPROPRIATIONS	<u>\$ 43,875</u>	<u>\$ 40,885</u>	<u>\$ 39,565</u>	96.77%	<u>\$ 32,026</u>	73.63%
Projected Fund Balance December 31	\$ 684,007	\$ 686,997				
Fund Balance as of Report Date			\$ 689,315			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 69,163,459	\$ 69,163,459	\$ 69,163,459			
Revenues:						
Taxes	\$ 67,052,043	\$ 68,773,499	\$ 71,683,582	104.23%	\$ 67,641,668	103.43%
Insurance Premium Taxes	30,291,123	42,069,794	42,069,794	100.00%	39,232,647	100.00%
Licenses and Permits	4,125,000	4,125,000	4,405,934	106.81%	4,290,356	105.00%
Intergovernmental	286,382	286,382	324,602	113.35%	295,289	115.68%
Charges for Services	1,083,577	1,083,577	1,120,023	103.36%	1,268,311	161.53%
Fines and Forfeitures	7,899,723	7,899,723	6,942,190	87.88%	7,712,123	94.91%
Investment Income	920,000	920,000	1,442,484	156.79%	1,115,092	318.60%
Miscellaneous	318,668	318,668	548,140	172.01%	562,750	147.29%
Other Financing Sources	1,552,268	1,527,679	1,527,679	100.00%	3,054,676	95.92%
Revenues without Use of Fund Balance	113,528,784	127,004,322	130,064,428	102.41%	125,172,912	102.77%
Use of Fund Balance	15,823,764	1,911,394	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 129,352,548</b>	<b>\$ 128,915,716</b>	<b>\$ 130,064,428</b>	<b>100.89%</b>	<b>\$ 125,172,912</b>	<b>95.37%</b>
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,637,271	\$ 1,533,216	93.64%	\$ 1,206,665	91.39%
Police Services	119,904,576	119,453,700	109,721,767	91.85%	98,024,426	92.77%
Recorder's Court	2,057,036	2,265,769	2,234,901	98.64%	1,760,572	96.20%
Solicitor General	696,760	695,002	548,840	78.97%	686,719	86.50%
Clerk of Recorder's Court	1,702,352	1,630,404	1,376,466	84.42%	1,516,321	84.45%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	120,636	100.00%
Non-Departmental Police	2,983,250	2,664,934	-	0.00%	18,300,000	94.90%
Total Non-Departmental	3,551,886	3,233,570	-	0.00%	18,420,636	92.79%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 129,352,548</b>	<b>\$ 128,915,716</b>	<b>\$ 115,415,190</b>	<b>89.53%</b>	<b>\$ 121,615,339</b>	
Projected Fund Balance December 31	\$ 53,339,695	\$ 61,252,065				
Fund Balance as of Report Date			\$ 83,812,697			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 21,247,814	\$ 21,247,814	\$ 21,247,814			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,786,863	\$ 33,143,392	104.27%	\$ 31,820,341	101.18%
Intergovernmental	202,469	202,469	237,519	117.31%	231,842	124.87%
Charges for Services	4,894,639	4,894,639	4,311,353	88.08%	4,103,010	84.80%
Investment Income	219,000	219,000	304,355	138.97%	284,317	379.09%
Contributions and Donations	15,300	15,300	348	2.27%	145	0.38%
Miscellaneous	2,543,893	2,647,343	2,544,128	96.10%	2,405,048	91.70%
Other Financing Sources	26,930	26,930	21,930	81.43%	70,467	261.67%
Revenues without Use of Fund Balance	38,955,037	39,792,544	40,563,025	101.94%	38,915,170	99.18%
Use of Fund Balance	5,765,469	5,541,192	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 44,720,506</b>	<b>\$ 45,333,736</b>	<b>\$ 40,563,025</b>	<b>89.48%</b>	<b>\$ 38,915,170</b>	<b>96.02%</b>
Appropriations:						
Community Services	\$ 42,497,783	\$ 43,068,373	\$ 38,388,282	89.13%	\$ 35,698,891	92.21%
Support Services	185,490	185,490	168,733	90.97%	169,224	88.28%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,972,233	2,014,873	1,999,873	99.26%	1,537,772	99.03%
Total Non-Departmental	2,037,233	2,079,873	1,999,873	96.15%	1,537,772	95.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 44,720,506</b>	<b>\$ 45,333,736</b>	<b>\$ 40,556,888</b>	<b>89.46%</b>	<b>\$ 37,405,887</b>	<b>92.30%</b>
Projected Fund Balance December 31	\$ 15,482,345	\$ 15,706,622				
Fund Balance as of Report Date			\$ 21,253,951			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ 731,188	\$ 846,889	115.82%	\$ 887,943	125.29%
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 731,188</u>	<u>\$ 846,889</u>	115.82%	<u>\$ 887,943</u>	125.29%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	731,188	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 731,188</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 887,943	\$ 1,619,131				
Fund Balance as of Report Date			\$ 1,734,832			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ 567,579	\$ 595,656	104.95%	\$ 486,888	112.43%
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 567,579</u>	<u>\$ 595,656</u>	104.95%	<u>\$ 486,888</u>	112.43%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	567,579	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 567,579</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 1,436,846	\$ 2,004,425				
Fund Balance as of Report Date			\$ 2,032,502			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ 1,470,160	\$ 1,624,390	110.49%	\$ 1,466,631	119.78%
Investment Income	-	-	92,602	-	-	-
TOTAL REVENUES	\$ -	\$ 1,470,160	\$ 1,716,992	116.79%	\$ 1,466,631	119.78%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	1,470,160	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 1,470,160	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 4,424,843	\$ 5,895,003				
Fund Balance as of Report Date			\$ 6,141,835			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ 109,794	\$ 125,099	113.94%	\$ 119,435	118.95%
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 109,794</u>	<u>\$ 125,099</u>	113.94%	<u>\$ 119,435</u>	118.95%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	109,794	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 109,794</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 119,435	\$ 229,229				
Fund Balance as of Report Date			\$ 244,534			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ 397,269	\$ 463,398	116.65%	\$ 350,562	130.07%
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 397,269</u>	<u>\$ 463,398</u>	116.65%	<u>\$ 350,562</u>	130.07%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	397,269	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 397,269</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 477,380	\$ 874,649				
Fund Balance as of Report Date			\$ 940,778			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ 125,296	102.70%	\$ 122,417	100.45%
Investment Income	19,000	19,000	29,576	155.66%	14,740	210.57%
Revenues without Use of Fund Balance	141,000	141,000	154,872	109.84%	137,157	106.43%
Use of Fund Balance	19,222	277,345	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,222	\$ 418,345	\$ 154,872	37.02%	\$ 137,157	85.96%
Appropriations:						
Transportation	\$ 160,222	\$ 418,345	\$ 355,252	84.92%	\$ 158,100	99.09%
TOTAL APPROPRIATIONS	\$ 160,222	\$ 418,345	\$ 355,252	84.92%	\$ 158,100	99.09%
Projected Fund Balance December 31	\$ 1,218,505	\$ 960,382				
Fund Balance as of Report Date			\$ 1,037,347			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 2,256,435	\$ 2,256,435	\$ 2,256,435			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,705,257	\$ 7,357,060	95.48%	\$ 7,294,970	98.35%
Investment Income	9,000	9,000	37,697	418.86%	38,541	1,030.51%
Miscellaneous	-	-	2,232	-	-	-
Revenues without Use of Fund Balance	7,703,702	7,714,257	7,396,989	95.89%	7,333,511	98.82%
Use of Fund Balance	-	227,247	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,703,702</b>	<b>\$ 7,941,504</b>	<b>\$ 7,396,989</b>	<b>93.14%</b>	<b>\$ 7,333,511</b>	<b>96.60%</b>
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,941,504	\$ 7,930,354	99.86%	\$ 7,329,442	96.55%
Appropriations without Contribution to Fund Balance	7,553,875	7,941,504	7,930,354	99.86%	7,329,442	96.55%
Contribution to Fund Balance	149,827	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,703,702</b>	<b>\$ 7,941,504</b>	<b>\$ 7,930,354</b>	<b>99.86%</b>	<b>\$ 7,329,442</b>	<b>96.55%</b>
Projected Fund Balance December 31	\$ 2,406,262	\$ 2,029,188				
Fund Balance as of Report Date			\$ 1,723,070			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Authority Imaging Fund (020)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 673,565	110.95%	\$ 628,094	103.60%
Investment Income	2,015	2,015	2,088	103.62%	2,615	108.64%
Revenues without Use of Fund Balance	609,103	609,103	675,653	110.93%	630,709	103.62%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 882,651</b>	<b>\$ 882,651</b>	<b>\$ 675,653</b>	<b>76.55%</b>	<b>\$ 630,709</b>	<b>52.94%</b>
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 882,651	100.00%	\$ 1,191,462	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 882,651</b>	<b>\$ 882,651</b>	<b>\$ 882,651</b>	<b>100.00%</b>	<b>\$ 1,191,462</b>	<b>100.00%</b>
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Fund Balance as of Report Date			\$ 1,984,950			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 122,828	109.16%	\$ 106,961	109.82%
Miscellaneous	15,000	15,000	14,845	98.97%	11,413	118.89%
TOTAL REVENUES	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 137,673</u>	107.96%	<u>\$ 118,374</u>	110.63%
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 9,059	42.50%	\$ 11,769	57.93%
Appropriations without Contribution to Fund Balance	21,315	21,315	9,059	42.50%	11,769	57.93%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 9,059</u>	7.10%	<u>\$ 11,769</u>	11.00%
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Fund Balance as of Report Date			\$ 544,886			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 851,592	\$ 851,592	\$ 851,592			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ 687,189	90.89%	\$ 789,739	105.35%
Investment Income	2,500	2,500	7,124	284.96%	18,241	729.64%
Miscellaneous	-	-	1,366	-	2,252	-
Revenues without Use of Fund Balance	758,590	758,590	695,679	91.71%	810,232	107.73%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 695,679</u>	73.67%	<u>\$ 810,232</u>	91.64%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 327,110	95.59%	\$ 302,536	93.28%
Solicitor General	602,079	602,079	447,003	74.24%	508,685	90.87%
TOTAL APPROPRIATIONS	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 774,113</u>	81.98%	<u>\$ 811,221</u>	91.76%
Projected Fund Balance December 31	\$ 665,905	\$ 665,905				
Fund Balance as of Report Date			\$ 773,158			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,724	\$ 30,724	100.00%	\$ 396,748	100.00%
Revenues without Use of Fund Balance	-	30,724	30,724	100.00%	396,748	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 137,000	\$ 167,724	\$ 30,724	18.32%	\$ 396,748	98.76%
Appropriations:						
District Attorney	\$ 137,000	\$ 167,724	\$ 91,092	54.31%	\$ 124,115	30.89%
TOTAL APPROPRIATIONS	\$ 137,000	\$ 167,724	\$ 91,092	54.31%	\$ 124,115	30.89%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Fund Balance as of Report Date			\$ 355,058			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 9,785	100.00%
Revenues without Use of Fund Balance	-	-	-	-	9,785	100.00%
Use of Fund Balance	13,338	13,338	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ 9,785</u>	29.55%
Appropriations:						
District Attorney	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 33,113	\$ 33,113				
Fund Balance as of Report Date			\$ 46,451			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## E-911 Fund (095)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 25,748,225	\$ 25,748,225	\$ 25,748,225			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,654	-	\$ 6,314	-
Charges for Services	16,339,604	22,088,879	24,696,321	111.80%	18,621,210	104.96%
Investment Income	415,000	415,000	538,026	129.64%	421,679	185.86%
Miscellaneous	-	-	11,478	-	14,726	-
Other Financing Sources	-	-	-	-	7,726	100.00%
Revenues without Use of Fund Balance	16,754,604	22,503,879	25,251,479	112.21%	19,071,655	106.10%
Use of Fund Balance	8,608,279	2,442,826	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 25,362,883	\$ 24,946,705	\$ 25,251,479	101.22%	\$ 19,071,655	82.45%
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,473,227	\$ 16,031,546	78.30%	\$ 15,194,641	82.14%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	4,082,264	4,082,263	100.00%	3,787,384	92.67%
Non-Departmental E-911	454,038	371,214	-	0.00%	-	0.00%
Total Non-Departmental	4,473,478	4,473,478	4,082,263	91.25%	3,787,384	81.77%
TOTAL APPROPRIATIONS	\$ 25,362,883	\$ 24,946,705	\$ 20,113,809	80.63%	\$ 18,982,025	82.07%
Projected Fund Balance December 31	\$ 17,139,946	\$ 23,305,399				
Fund Balance as of Report Date			\$ 30,885,895			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Juvenile Court Supervision Fund (030)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 71,076	101.91%	\$ 73,141	136.68%
<b>TOTAL REVENUES</b>	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 71,076</u>	101.91%	<u>\$ 73,141</u>	118.83%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 38,896	90.31%	\$ 36,062	58.59%
Appropriations without Contribution to Fund Balance	43,068	43,068	38,896	90.31%	36,062	58.59%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 38,896</u>	55.77%	<u>\$ 36,062</u>	58.59%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Fund Balance as of Report Date			\$ 195,322			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Police Special Justice Fund (070)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ 216,129	\$ 216,129	100.00%	\$ 245,002	100.00%
Miscellaneous	-	-	-	-	964	-
Other Financing Sources	-	-	69,774	-	-	-
Revenues without Use of Fund Balance	-	216,129	285,903	132.28%	245,966	100.39%
Use of Fund Balance	110,000	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 110,000</b>	<b>\$ 216,129</b>	<b>\$ 285,903</b>	<b>132.28%</b>	<b>\$ 245,966</b>	<b>49.11%</b>
Appropriations:						
Police Services	\$ 110,000	\$ 148,203	\$ 51,811	34.96%	\$ 363,372	72.54%
Appropriations without Contribution to Fund Balance	110,000	148,203	51,811	34.96%	363,372	72.54%
Contribution to Fund Balance	-	67,926	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 110,000</b>	<b>\$ 216,129</b>	<b>\$ 51,811</b>	<b>23.97%</b>	<b>\$ 363,372</b>	<b>72.54%</b>
Projected Fund Balance December 31	\$ 538,187	\$ 716,113				
Fund Balance as of Report Date			\$ 882,279			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Police Special State Fund (072)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 154,759	\$ 154,760	100.00%	\$ 288,954	171.96%
Miscellaneous	-	-	22	-	-	-
Revenues without Use of Fund Balance	-	154,759	154,782	100.01%	288,954	171.96%
Use of Fund Balance	1,068,395	1,454,796	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,068,395	\$ 1,609,555	\$ 154,782	9.62%	\$ 288,954	49.61%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,609,555	\$ 1,487,304	92.40%	\$ 308,239	52.92%
TOTAL APPROPRIATIONS	\$ 1,068,395	\$ 1,609,555	\$ 1,487,304	92.40%	\$ 308,239	52.92%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,222,254				
Fund Balance as of Report Date			\$ 1,344,528			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Inmate Fund (090)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 747,536	86.06%	\$ 805,692	106.35%
Investment Income	-	-	67,540	-	49,379	-
<b>TOTAL REVENUES</b>	<b>\$ 868,607</b>	<b>\$ 868,607</b>	<b>\$ 815,076</b>	<b>93.84%</b>	<b>\$ 855,071</b>	<b>112.86%</b>
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 562,476	68.62%	\$ 409,525	60.68%
Appropriations without Contribution to Fund Balance	819,720	819,720	562,476	68.62%	409,525	60.68%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 868,607</b>	<b>\$ 868,607</b>	<b>\$ 562,476</b>	<b>64.76%</b>	<b>\$ 409,525</b>	<b>54.06%</b>
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Fund Balance as of Report Date			\$ 3,809,254			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Special Justice Fund (065)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 130,124	\$ 130,124	100.00%	\$ 80,816	100.00%
Other Financing Sources	-	-	3,660	-	66,368	-
Revenues without Use of Fund Balance	-	130,124	133,784	102.81%	147,184	182.12%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 230,124</b>	<b>\$ 133,784</b>	<b>58.14%</b>	<b>\$ 147,184</b>	<b>81.40%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 230,124	\$ 102,663	44.61%	\$ 43,482	24.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 230,124</b>	<b>\$ 102,663</b>	<b>44.61%</b>	<b>\$ 43,482</b>	<b>24.05%</b>
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Fund Balance as of Report Date			\$ 458,867			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Special Treasury Fund (066)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Fines and Forfeitures	\$ -	\$ 11,549	\$ 11,549	100.00%	\$ 191,096	100.00%
Other Financing Sources	-	-	7,098	-	-	-
Revenues without Use of Fund Balance	-	11,549	18,647	161.46%	191,096	100.00%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 161,549</b>	<b>\$ 18,647</b>	<b>11.54%</b>	<b>\$ 191,096</b>	<b>56.02%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 161,549	\$ 146,248	90.53%	\$ 141,462	41.47%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 161,549</b>	<b>\$ 146,248</b>	<b>90.53%</b>	<b>\$ 141,462</b>	<b>41.47%</b>
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Fund Balance as of Report Date			\$ 341,787			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ 35,406	\$ 35,406	100.00%	\$ 108,847	100.00%
Investment Income	-	-	395	-	359	-
Revenues without Use of Fund Balance	-	35,406	35,801	101.12%	109,206	100.33%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 135,406</u>	<u>\$ 35,801</u>	26.44%	<u>\$ 109,206</u>	59.40%
Appropriations:						
Sheriff	\$ 100,000	\$ 135,406	\$ 94,213	69.58%	\$ 6,564	3.57%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 100,000</u>	<u>\$ 135,406</u>	<u>\$ 94,213</u>	69.58%	<u>\$ 6,564</u>	3.57%
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Fund Balance as of Report Date			\$ 346,806			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Stadium Fund (055)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 936,302	107.01%	\$ 1,025,584	117.21%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	1,067,429	98.98%	1,069,438	100.98%
Investment Income	-	-	20,167	-	12,258	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 2,423,898</u>	102.99%	<u>\$ 2,507,281</u>	107.42%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,079,591	\$ 2,079,516	100.00%	\$ 1,713,232	99.77%
Appropriations without Contribution to Fund Balance	2,075,829	2,079,591	2,079,516	100.00%	1,713,232	99.77%
Contribution to Fund Balance	277,636	273,874	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 2,079,516</u>	88.36%	<u>\$ 1,713,232</u>	73.40%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,437,898				
Fund Balance as of Report Date			\$ 2,508,406			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 328,505	\$ 328,505	\$ 328,505			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 904	9.04%	\$ 27,400	274.00%
Revenues without Use of Fund Balance	10,000	10,000	904	9.04%	27,400	274.00%
Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ 904	4.52%	\$ 27,400	42.15%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 318,505	\$ 318,505				
Fund Balance as of Report Date			\$ 329,409			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Tourism Fund (050)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Fund Balance January 1	\$ 8,233,652	\$ 8,233,652	\$ 8,233,652			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ 12,047,965	99.92%	\$ 11,287,368	104.77%
Charges for Services	100	100	4,237	4,237.00%	758	758.00%
Investment Income	-	-	112,146	-	115,025	460.10%
Miscellaneous	-	-	-	-	388,876	-
Revenues without Use of Fund Balance	12,057,570	12,057,570	12,164,348	100.89%	11,792,027	109.20%
Use of Fund Balance	1,368,342	1,387,055	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 13,425,912</b>	<b>\$ 13,444,625</b>	<b>\$ 12,164,348</b>	<b>90.48%</b>	<b>\$ 11,792,027</b>	<b>83.50%</b>
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ 8,967,214	100.00%	\$ 4,919,855	100.00%
Tourism	4,458,697	4,477,410	3,982,633	88.95%	8,708,385	94.62%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,425,912</b>	<b>\$ 13,444,625</b>	<b>\$ 12,949,847</b>	<b>96.32%</b>	<b>\$ 13,628,240</b>	<b>96.50%</b>
Projected Fund Balance December 31	\$ 6,865,310	\$ 6,846,597				
Fund Balance as of Report Date			\$ 7,448,153			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 849,808	\$ 849,808	\$ 849,808			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 206,095	128.81%	\$ 182,398	114.00%
Investment Income	-	-	5,577	-	-	-
Miscellaneous	1,140,000	1,140,000	814,979	71.49%	807,549	103.53%
Other Financing Sources	625,000	1,846,295	1,846,295	100.00%	105,478	100.00%
Revenues without Use of Net Position	1,925,000	3,146,295	2,872,946	91.31%	1,095,425	104.78%
Use of Net Position	476,059	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,401,059</b>	<b>\$ 3,146,295</b>	<b>\$ 2,872,946</b>	<b>91.31%</b>	<b>\$ 1,095,425</b>	<b>97.59%</b>
Appropriations:						
Transportation*	\$ 2,400,059	\$ 2,958,033	\$ 2,922,343	98.79%	\$ 1,032,354	92.06%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	2,401,059	2,959,033	2,922,343	98.76%	1,032,354	91.98%
Working Capital Reserve	-	187,262	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,401,059</b>	<b>\$ 3,146,295</b>	<b>\$ 2,922,343</b>	<b>92.88%</b>	<b>\$ 1,032,354</b>	<b>91.98%</b>
Projected Net Position December 31	\$ 373,749	\$ 1,037,070				
Net Position as of Report Date			\$ 800,411			

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 236,678	\$ 236,678	\$ 236,678			
Revenues:						
Investment Income	\$ -	\$ -	\$ 13,308	-	\$ -	-
Miscellaneous	5,257,000	5,257,000	2,860,502	54.41%	105,823	35.27%
Other Financing Sources	-	-	3,450,000	-	535,684	100.00%
Revenues without Use of Net Position	5,257,000	5,257,000	6,323,810	120.29%	641,507	76.76%
Use of Net Position	-	4,427	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 5,257,000</b>	<b>\$ 5,261,427</b>	<b>\$ 6,323,810</b>	<b>120.19%</b>	<b>\$ 641,507</b>	<b>76.76%</b>
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,261,427	4,883,462	92.82%	404,830	48.44%
Total Non-Departmental	5,257,000	5,261,427	4,883,462	92.82%	404,830	48.44%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,257,000</b>	<b>\$ 5,261,427</b>	<b>\$ 4,883,462</b>	<b>92.82%</b>	<b>\$ 404,830</b>	<b>48.44%</b>
Projected Net Position December 31	\$ 236,678	\$ 232,251				
Net Position as of Report Date			\$ 1,677,026			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 3,624,918	110.48%	\$ 3,243,179	103.44%
Investment Income	159,000	159,000	163,173	102.62%	137,798	164.05%
Miscellaneous	-	-	35,525	-	27,075	123.07%
Other Financing Sources	13,087,000	13,087,000	13,087,000	100.00%	10,402,771	100.00%
Revenues without Use of Net Position	16,527,000	16,527,000	16,910,616	102.32%	13,810,823	101.22%
Use of Net Position	859,029	1,313,629	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 17,386,029</b>	<b>\$ 17,840,629</b>	<b>\$ 16,910,616</b>	<b>94.79%</b>	<b>\$ 13,810,823</b>	<b>89.61%</b>
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,840,629	\$ 17,017,066	95.38%	\$ 13,353,313	86.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,386,029</b>	<b>\$ 17,840,629</b>	<b>\$ 17,017,066</b>	<b>95.38%</b>	<b>\$ 13,353,313</b>	<b>86.64%</b>
Projected Net Position December 31	\$ 5,397,075	\$ 4,942,475				
Net Position as of Report Date			\$ 6,149,654			

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Solid Waste Operating Fund (595)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 23,602,280	\$ 23,602,280	\$ 23,602,280			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 1,008,084	130.08%	\$ 910,551	117.49%
Charges for Services	40,642,006	40,642,006	39,435,806	97.03%	43,525,387	95.12%
Investment Income	825,000	825,000	1,303,420	157.99%	968,205	322.74%
Miscellaneous	150	150	1,415	943.33%	2,536	1,690.67%
TOTAL REVENUES	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 41,748,725</u>	98.83%	<u>\$ 45,406,679</u>	96.96%
Appropriations:						
Support Services	\$ 39,267,952	\$ 39,241,317	\$ 38,291,896	97.58%	\$ 40,295,824	89.33%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>39,277,952</u>	<u>39,251,317</u>	<u>38,291,896</u>	97.56%	<u>40,295,824</u>	89.31%
Working Capital Reserve	2,964,204	2,990,839	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 38,291,896</u>	90.65%	<u>\$ 40,295,824</u>	86.04%
Projected Net Position December 31	\$ 26,566,484	\$ 26,593,119				
Net Position as of Report Date			\$ 27,059,109			

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 21,989,903	\$ 21,989,903	\$ 21,989,903			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ 29,337,454	98.91%	\$ 29,166,387	97.89%
Investment Income	415,000	415,000	319,553	77.00%	461,172	129.91%
Miscellaneous	20,000	20,000	8,190	40.95%	9,015	60.10%
Revenues without Use of Net Position	30,095,000	30,095,000	29,665,197	98.57%	29,636,574	98.25%
Use of Net Position	12,525,129	12,420,023	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 42,620,129</b>	<b>\$ 42,515,023</b>	<b>\$ 29,665,197</b>	<b>69.78%</b>	<b>\$ 29,636,574</b>	<b>74.65%</b>
Appropriations:						
Planning and Development	\$ 968,714	\$ 994,208	\$ 855,253	86.02%	\$ 659,500	82.73%
Water Resources*	41,561,415	41,430,815	40,600,280	98.00%	36,707,031	94.58%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 42,620,129</b>	<b>\$ 42,515,023</b>	<b>\$ 41,455,533</b>	<b>97.51%</b>	<b>\$ 37,366,531</b>	<b>94.13%</b>
Projected Net Position December 31	\$ 9,464,774	\$ 9,569,880				
Net Position as of Report Date			\$ 10,199,567			

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Water and Sewer Operating Fund (501)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 152,419,332	\$ 152,419,332	\$ 152,419,332			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 336,029,850	102.84%	\$ 314,914,767	99.77%
Investment Income	3,000,000	3,000,000	3,039,681	101.32%	2,845,418	569.08%
Contributions and Donations	24,000,000	24,000,000	23,926,827	99.70%	23,069,431	154.40%
Miscellaneous	-	-	280,956	-	1,128,907	188.15%
Other Financing Sources	-	-	-	-	122,941	-
Revenues without Use of Net Position	353,757,000	353,757,000	363,277,314	102.69%	342,081,464	103.13%
Use of Net Position	46,380,158	45,253,944	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 400,137,158</b>	<b>\$ 399,010,944</b>	<b>\$ 363,277,314</b>	<b>91.04%</b>	<b>\$ 342,081,464</b>	<b>91.72%</b>
Appropriations:						
Planning and Development	\$ 960,459	\$ 984,091	\$ 960,327	97.59%	\$ 999,356	94.30%
Water Resources*	399,011,699	397,886,853	384,862,905	96.73%	350,228,187	94.21%
Non-Departmental:						
Reserves - Compensation	50,000	25,000	-	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	140,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 400,137,158</b>	<b>\$ 399,010,944</b>	<b>\$ 385,823,232</b>	<b>96.69%</b>	<b>\$ 351,227,543</b>	<b>94.17%</b>
Projected Net Position December 31	\$ 106,039,174	\$ 107,165,388				
Net Position as of Report Date			\$ 129,873,414			

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



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 10,073,443	\$ 10,073,443	\$ 10,073,443			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 74,876,367	\$ 67,279,116	89.85%	\$ 58,513,465	93.69%
Investment Income	168,000	168,000	300,472	178.85%	306,788	511.31%
Contributions and Donations	-	-	-	-	2,000	-
Miscellaneous	243,565	243,565	376,183	154.45%	350,146	135.23%
Revenues without Use of Net Position	76,621,473	75,287,932	67,955,771	90.26%	59,172,399	94.26%
Use of Net Position	1,311,267	1,780,634	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 77,932,740</b>	<b>\$ 77,068,566</b>	<b>\$ 67,955,771</b>	<b>88.18%</b>	<b>\$ 59,172,399</b>	<b>88.18%</b>
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,972,266	\$ 4,530,512	91.12%	\$ 3,759,231	91.01%
Financial Services	10,876,154	10,594,571	9,725,410	91.80%	9,004,438	91.60%
Human Resources	4,481,617	4,379,978	3,816,385	87.13%	3,771,048	94.62%
Information Technology Services	39,640,173	39,268,851	34,572,098	88.04%	27,640,387	84.01%
Law	2,519,422	2,695,633	2,626,825	97.45%	2,364,591	96.09%
Support Services	14,314,697	14,085,067	13,012,665	92.39%	11,665,794	92.77%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	1,068,200	912,945	85.47%	990,256	81.27%
Total Non-Departmental	1,072,200	1,072,200	912,945	85.15%	990,256	81.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 77,932,740</b>	<b>\$ 77,068,566</b>	<b>\$ 69,196,840</b>	<b>89.79%</b>	<b>\$ 59,195,745</b>	<b>88.21%</b>
Projected Net Position December 31	\$ 8,762,176	\$ 8,292,809				
Net Position as of Report Date			\$ 8,832,374			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Auto Liability Fund (606)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	100.00%	\$ 800,000	100.00%
Investment Income	47,000	47,000	69,911	148.75%	49,792	311.20%
Revenues without Use of Net Position	1,797,000	1,797,000	1,819,911	101.27%	849,792	104.14%
Use of Net Position	-	1,453,545	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,797,000</b>	<b>\$ 3,250,545</b>	<b>\$ 1,819,911</b>	<b>55.99%</b>	<b>\$ 849,792</b>	<b>54.77%</b>
Appropriations:						
Financial Services	\$ 1,782,672	\$ 3,250,545	\$ 3,250,388	100.00%	\$ 943,379	60.80%
Appropriations without Working Capital Reserve	1,782,672	3,250,545	3,250,388	100.00%	943,379	60.80%
Working Capital Reserve	14,328	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,797,000</b>	<b>\$ 3,250,545</b>	<b>\$ 3,250,388</b>	<b>100.00%</b>	<b>\$ 943,379</b>	<b>60.80%</b>
Projected Net Position December 31	\$ 2,085,738	\$ 617,865				
Net Position as of Report Date			\$ 640,933			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Fleet Management Fund (610)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 892,793	\$ 892,793	\$ 892,793			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 561	-	\$ -	-
Charges for Services	8,348,219	8,348,219	7,820,745	93.68%	6,758,578	96.03%
Miscellaneous	367,865	367,865	296,814	80.69%	284,829	103.27%
Other Financing Sources	-	-	38,375	-	41,940	-
<b>TOTAL REVENUES</b>	<b>\$ 8,716,084</b>	<b>\$ 8,716,084</b>	<b>\$ 8,156,495</b>	<b>93.58%</b>	<b>\$ 7,085,347</b>	<b>94.30%</b>
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,489,787	\$ 6,698,454	89.43%	\$ 6,803,569	93.08%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	200,000	200,000	200,000	100.00%	190,600	100.00%
Total Non-Departmental	214,000	214,000	200,000	93.46%	190,600	93.16%
Appropriations without Working Capital Reserve	7,918,250	7,703,787	6,898,454	89.55%	6,994,169	93.09%
Working Capital Reserve	797,834	1,012,297	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,716,084</b>	<b>\$ 8,716,084</b>	<b>\$ 6,898,454</b>	<b>79.15%</b>	<b>\$ 6,994,169</b>	<b>93.09%</b>
Projected Net Position December 31	\$ 1,690,627	\$ 1,905,090				
Net Position as of Report Date			\$ 2,150,834			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 26,486,275	\$ 26,486,275	\$ 26,486,275			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 62,566,534	104.04%	\$ 57,693,192	100.95%
Investment Income	550,000	550,000	723,658	131.57%	559,608	223.84%
Miscellaneous	-	-	930,218	-	554,096	-
Revenues without Use of Net Position	60,685,459	60,685,459	64,220,410	105.83%	58,806,896	96.38%
Use of Net Position	3,756,347	3,913,503	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 64,441,806</b>	<b>\$ 64,598,962</b>	<b>\$ 64,220,410</b>	<b>99.41%</b>	<b>\$ 58,806,896</b>	<b>96.38%</b>
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,588,962	\$ 60,917,991	94.32%	\$ 59,326,324	97.25%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 64,441,806</b>	<b>\$ 64,598,962</b>	<b>\$ 60,917,991</b>	<b>94.30%</b>	<b>\$ 59,326,324</b>	<b>97.23%</b>
Projected Net Position December 31	\$ 22,729,928	\$ 22,572,772				
Net Position as of Report Date			\$ 29,788,694			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Risk Management Fund (602)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019	% Actual to Current Budget	Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 7,350,265	\$ 7,350,265	\$ 7,350,265			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000	100.00%	\$ 5,000,000	100.00%
Investment Income	165,000	165,000	171,362	103.86%	149,675	153.51%
Miscellaneous	-	-	45,043	-	18,303	-
Revenues without Use of Net Position	6,415,000	6,415,000	6,466,405	100.80%	5,167,978	101.38%
Use of Net Position	2,202,887	1,965,693	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,617,887	\$ 8,380,693	\$ 6,466,405	77.16%	\$ 5,167,978	69.38%
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,370,693	\$ 7,125,838	85.13%	\$ 7,175,588	96.46%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,617,887	\$ 8,380,693	\$ 7,125,838	85.03%	\$ 7,175,588	96.33%
Projected Net Position December 31	\$ 5,147,378	\$ 5,384,572				
Net Position as of Report Date			\$ 6,690,832			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 12/31/2019	Actuals YTD as of 12/31/2019		Actuals YTD as of 12/31/2018	% Actual to 12/31/2018 Budget
Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 3,125,000	100.00%	\$ 2,500,000	100.00%
Investment Income	230,000	230,000	265,875	115.60%	243,928	189.83%
Miscellaneous	-	-	1,399,405	-	412,228	-
Revenues without Use of Net Position	3,355,000	3,355,000	4,790,280	142.78%	3,156,156	120.07%
Use of Net Position	2,406,539	2,397,331	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,761,539</b>	<b>\$ 5,752,331</b>	<b>\$ 4,790,280</b>	<b>83.28%</b>	<b>\$ 3,156,156</b>	<b>62.88%</b>
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,742,331	\$ 4,291,083	74.73%	\$ 3,827,335	76.41%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,761,539</b>	<b>\$ 5,752,331</b>	<b>\$ 4,291,083</b>	<b>74.60%</b>	<b>\$ 3,827,335</b>	<b>76.26%</b>
Projected Net Position December 31	\$ 4,632,163	\$ 4,641,371				
Net Position as of Report Date			\$ 7,537,899			

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

AS OF 12/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Taxes	\$ 254,281,085	\$ 280,074,815	\$ 25,793,730	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	\$ 25,791,730	\$ 25,791,730
Charges for Services	28,434,324	29,049,058	614,734	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	614,734	614,734
Contributions and Donations	94,714	102,714	8,000	GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	-	4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				<b>Total: Contributions and Donations</b>	-	<b>8,000</b>
Miscellaneous	1,315,499	1,828,511	513,012	GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	457,812
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq. ft. of property at the intersection of West Pike and Culver to the GA Dept. of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	4,950
				GCID20190795 Approval to accept additional educational incentive funding from the Georgia Department of Corrections to assist with educational programming. These funds will be used for the GED and vocational programs at the facility.	-	50,250
				<b>Total: Miscellaneous</b>	-	<b>513,012</b>
Other Financing Sources	165,000	8,701,893	8,536,893	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,536,893
Use of Fund Balance	42,187,652	16,111,560	(26,076,092)	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
				GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	(457,812)
				GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	(8,536,893)
				To adjust budget for 90 day job vacancies.	(25,192)	(758,488)
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq. ft. of property at the intersection of West Pike and Culver to the GA Dept. of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	(1,514)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(28,189,470)	(28,189,470)
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	11,200,000	11,200,000
				Total: Use of Fund Balance	(17,014,662)	(26,074,092)
	<i>Total: General Fund</i>			9,390,277		9,391,802
<b>2003 G.O. Bond Debt Service Fund (951)</b>						
Taxes	320,500	199,442	(121,058)	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	(121,058)
Investment Income	-	64,340	64,340	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	64,340
Use of Fund Balance	3,934,750	12,527,411	8,592,661	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,592,661
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,943		-	8,535,943



Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Development and Enforcement Services District Fund (104)</b>						
Taxes	7,347,080	7,639,532	292,452	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	292,452	292,452
Other Financing Sources	349,260	343,727	(5,533)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(5,533)	(5,533)
Use of Fund Balance	1,602,967	1,949,296	346,329	To adjust budget for 90 day job vacancies.	(8,551)	(139,122)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(514,549)	(514,549)
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	1,000,000	1,000,000
				Total: Use of Fund Balance	476,900	346,329
<i>Total: Development and Enforcement Services District Fund</i>			633,248		763,819	633,248
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Taxes	100,603,441	102,027,102	1,423,661	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,423,661	1,423,661
Intergovernmental	678,572	688,572	10,000	GCID20191160 Approval to accept a grant awarded by The Hartford to be utilized to purchase materials and equipment to implement a fire safety puppet program to be taught to elementary school children ages 6-9.	-	10,000
Other Financing Sources	3,104,536	3,055,358	(49,178)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(49,178)	(49,178)
Use of Fund Balance	4,749,765	3,607,910	(1,141,855)	To adjust budget for 90 day job vacancies.	(155,830)	(1,913,563)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(1,228,292)	(1,228,292)
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	2,000,000	2,000,000
				Total: Use of Fund Balance	615,878	(1,141,855)
<i>Total: Fire and Emergency Medical Services District Fund</i>			242,628		1,990,361	242,628
<b>Loganville EMS District Fund (103)</b>						
Use of Fund Balance	32,875	29,885	(2,990)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(2,990)	(2,990)
<i>Total: Loganville EMS District Fund</i>			(2,990)		(2,990)	(2,990)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Taxes	67,052,043	68,773,499	1,721,456	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,721,456	1,721,456
Insurance Premium Taxes	30,291,123	42,069,794	11,778,671	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	11,778,671	11,778,671
Other Financing Sources	1,552,268	1,527,679	(24,589)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(24,589)	(24,589)
Use of Fund Balance	15,823,764	1,911,394	(13,912,370)	To adjust budget for 90 day job vacancies.	(91,290)	(1,889,281)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(12,023,089)	(12,023,089)
				Total: Use of Fund Balance	(12,114,379)	(13,912,370)
<i>Total: Police Services District Fund</i>			(436,832)		1,361,159	(436,832)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Taxes	31,052,806	31,786,863	734,057	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	734,057	734,057
Miscellaneous	2,543,893	2,647,343	103,450	GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	2,500
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	1,500
				GCID2019065 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	250
				GCID20191069 Approval for the Chairman to execute any and all documents necessary to grant an Amendment Easement to Georgia Power Company for \$99.200 on Tax Parcel No. R6165 110.	-	99,200
				Total: Miscellaneous	-	103,450
				Use of Fund Balance	5,765,469	5,541,192
				GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(2,500)
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	(1,500)
				GCID2019065 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(250)
				GCID20191069 Approval for the Chairman to execute any and all documents necessary to grant an Amendment Easement to Georgia Power Company for \$99.200 on Tax Parcel No. R6165 110.	-	(99,200)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	157,248	157,248
				Total: Use of Fund Balance	151,585	(224,277)
				<b>Total: Recreation Fund</b>		

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Gwinnett Place TAD Fund (165)</b>						
Taxes	-	731,188	731,188	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	731,188	731,188
<i>Total: Gwinnett Place TAD Fund</i>			731,188		731,188	731,188
<b>Indian Trail TAD Fund (162)</b>						
Taxes	-	567,579	567,579	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	567,579	567,579
<i>Total: Indian Trail TAD Fund</i>			567,579		567,579	567,579
<b>Jimmy Carter Boulevard TAD Fund (161)</b>						
Taxes	-	1,470,160	1,470,160	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,470,160	1,470,160
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			1,470,160		1,470,160	1,470,160
<b>Lake Lucerne TAD Fund (164)</b>						
Taxes	-	109,794	109,794	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	109,794	109,794
<i>Total: Lake Lucerne TAD Fund</i>			109,794		109,794	109,794
<b>Park Place TAD Fund (163)</b>						
Taxes	-	397,269	397,269	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	397,269	397,269
<i>Total: Park Place TAD Fund</i>			397,269		397,269	397,269
<b>Speed Hump Fund (003)</b>						
Use of Fund Balance	19,222	277,345	258,123	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(3,877)	(3,877)
<i>Total: Speed Hump Fund</i>			258,123		(3,877)	258,123

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,694,702	7,705,257	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cain bridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Somerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
Use of Fund Balance	-	227,247	227,247	GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	227,247	227,247
<i>Total: Street Lighting Fund</i>			237,802		227,247	237,802
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	30,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
<b>E-911 Fund (095)</b>						
Charges for Services	16,339,604	22,088,879	5,749,275	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	5,749,275	5,749,275
Use of Fund Balance	8,608,279	2,442,826	(6,165,453)	To adjust budget for 90 day job vacancies.	(6,804)	(308,516)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(5,856,937)	(5,856,937)
				Total: Use of Fund Balance	(5,863,741)	(6,165,453)
<i>Total: E-911 Fund</i>			(416,178)		(114,466)	(416,178)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	216,129	216,129	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,187	216,129
Use of Fund Balance	110,000	-	(110,000)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(110,000)
<i>Total: Police Special Justice Fund</i>			106,129		9,187	106,129

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	154,759	154,759	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	57,518	154,759
Use of Fund Balance	1,068,395	1,454,796	386,401	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(57,518)	(154,759)
				GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
				Total: Use of Fund Balance	(57,518)	386,401
<i>Total: Police Special State Fund</i>			541,160		-	541,160
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	130,124	130,124	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	130,124
<i>Total: Sheriff Special Justice Fund</i>			130,124		-	130,124
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	11,549	11,549	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	11,549
<i>Total: Sheriff Special Treasury Fund</i>			11,549		-	11,549
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	35,406	35,406	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	35,406
<i>Total: Sheriff Special State Fund</i>			35,406		-	35,406
<b>Tourism Fund (050)</b>						
Use of Fund Balance	1,368,342	1,387,055	18,713	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	18,713	18,713
<i>Total: Tourism Fund</i>			18,713		18,713	18,713

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Airport Operating Fund (520)</b>						
Other Financing Sources	625,000	1,846,295	1,221,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	600,000	600,000
				Total: Other Financing Sources	600,000	1,221,295
Use of Net Position	476,059	-	(476,059)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(63,321)	(63,321)
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	(412,738)	(412,738)
				Total: Use of Net Position	(476,059)	(476,059)
<i>Total: Airport Operating Fund</i>			745,236		123,941	745,236
<b>Economic Development Operating Fund (530)</b>						
Use of Net Position	-	4,427	4,427	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	4,427	4,427
<i>Total: Economic Development Operating Fund</i>			4,427		4,427	4,427
<b>Local Transit Operating Fund (515)</b>						
Use of Net Position	859,029	1,313,629	454,600	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(50,942)	(50,942)
<i>Total: Local Transit Operating Fund</i>			454,600		(50,942)	454,600
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	12,525,129	12,420,023	(105,106)	To adjust budget for 90 day job vacancies.	-	(166,753)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	61,647	61,647
<i>Total: Stormwater Operating Fund</i>			(105,106)		61,647	(105,106)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	46,380,158	45,253,944	(1,126,214)	To adjust budget for 90 day job vacancies.	(8,543)	(1,016,366)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(109,848)	(109,848)
<i>Total: Water and Sewer Operating Fund</i>			(1,126,214)		(118,391)	(1,126,214)
<b>Administrative Support Fund (665)</b>						
Charges for Services	76,209,908	74,876,367	(1,333,541)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(1,333,541)	(1,333,541)
Use of Net Position	1,311,267	1,780,634	469,367	To adjust budget for 90 day job vacancies.	-	(1,262,389)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,731,756	1,731,756
				Total: Use of Fund Balance	1,731,756	469,367
<i>Total: Administrative Support Fund</i>			(864,174)		398,215	(864,174)



Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Auto Liability Fund (606)</b>						
Use of Net Position	-	1,453,545	1,453,545	GCID20190826 Approval for the Chairman to execute a Settlement Agreement and Full Release on behalf of Gwinnett County in the case of Johnnie E. Farmer and Janice C. Farmer v. David C. Boggs and Gwinnett County in a Civil Action File.	-	215,672
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	5,873	5,873
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	1,232,000	1,232,000
<i>Total: Auto Liability Fund</i>			1,453,545		1,237,873	1,453,545
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,756,347	3,913,503	157,156	To adjust budget for 90 day job vacancies.	-	(39,751)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	196,907	196,907
<i>Total: Group Self-Insurance Fund</i>			157,156		196,907	157,156
<b>Risk Management Fund (602)</b>						
Use of Net Position	2,202,887	1,965,693	(237,194)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(237,194)	(237,194)
<i>Total: Risk Management Fund</i>			(237,194)		(237,194)	(237,194)
<b>Workers' Compensation Fund (604)</b>						
Use of Net Position	2,406,539	2,397,331	(9,208)	To adjust budget for 90 day job vacancies.	-	(2,203)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(7,005)	(7,005)
<i>Total: Workers' Compensation Fund</i>			(9,208)		(7,005)	(9,208)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 23,678,114</b>		<b>\$ 19,412,065</b>	<b>\$ 23,678,114</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**  
**AS OF 12/31/2019**

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Board of Commissioners	\$ 1,324,522	\$ 1,350,685	\$ 26,163	To adjust budget for 90 day job vacancies.	\$ -	\$ (38,431)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	64,594	64,594
				Total: Board of Commissioners	64,594	26,163
County Administration	1,402,004	725,585	(676,419)	To adjust budget for 90 day job vacancies.		(18,314)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(658,105)	(658,105)
				Total: County Administration	(658,105)	(676,419)
Financial Services	9,758,355	9,068,426	(689,929)	To adjust budget for 90 day job vacancies.	-	(27,679)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(662,250)	(662,250)
				Total: Financial Services	(662,250)	(689,929)
Tax Commissioner	14,331,834	14,296,669	(35,165)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(35,165)	(35,165)
Transportation	23,620,795	23,726,799	106,004	To adjust budget for 90 day job vacancies.	-	(141,301)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	247,305	247,305
				Total: Transportation	247,305	106,004
Planning and Development	735,029	730,947	(4,082)	To adjust budget for 90 day job vacancies.	-	(14,518)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	10,436	10,436
				Total: Planning and Development	10,436	(4,082)
Police Services	2,487,011	2,536,226	49,215	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	49,215	49,215
Corrections	18,337,006	17,724,191	(612,815)	To adjust budget for 90 day job vacancies.	-	(304,861)
				Transfer from Non-Departmental: Inmate Medical Reserve.	33,900	76,400
				GCID20190795 Approval to accept additional educational incentive funding from the Georgia Department of Corrections to assist with educational programming. These funds will be used for the GED and vocational programs at the facility.	-	50,250

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Corrections (cont.)				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(434,604)	(434,604)
				Total: Corrections	(400,704)	(612,815)
Community Services	13,235,548	13,271,345	35,797	To adjust budget for 90 day job vacancies.	(25,192)	(127,872)
				GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	-	4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	155,669	155,669
				Total: Community Services	130,477	35,797
Community Services Subsidies	24,194,444	24,216,477	22,033	To adjust budget for 90 day job vacancies.	-	(12,967)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	35,000	35,000
				Total: Community Services Subsidies	35,000	22,033
Community Services - Elections	4,687,116	4,500,316	(186,800)	To adjust budget for 90 day job vacancies.	-	(72,545)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(114,255)	(114,255)
				Total: Community Services - Elections	(114,255)	(186,800)
Juvenile Court	8,416,428	9,396,792	980,364	Transfer from Non-Departmental: Court Reporters Reserve.	38,500	201,400
				Transfer from Non-Departmental: Indigent Defense Reserve.	123,800	814,900
				Transfer from Non-Departmental: Court Interpreters Reserve.	17,814	146,314
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	673
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(182,923)	(182,923)
				Total: Juvenile Court	(2,809)	980,364

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	101,188,350	102,967,743	1,779,393	Transfer from Non-Departmental: Inmate Medical Reserve.	379,900	1,364,300
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	415,093	415,093
				Total: Sheriff	794,993	1,779,393
Clerk of Court	11,855,443	11,747,340	(108,103)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(108,103)	(108,103)
				Total: Clerk of Court	(108,103)	(108,103)
Judiciary	25,078,373	29,663,284	4,584,911	Transfer from Non-Departmental: Indigent Defense Reserve.	455,200	4,280,800
				Transfer from Non-Departmental: Court Interpreters Reserve.	97,597	631,989
				Transfer from Non-Departmental: Court Reporters Reserve.	-	-
				Transfer from Contingency to Indigent	110,000	110,000
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(437,878)	(437,878)
				Total: Judiciary	224,919	4,584,911
Probate Court	2,941,278	3,079,652	138,374	Transfer from Non-Departmental: Court Interpreters Reserve.	800	9,200
				Transfer from Non-Departmental: Indigent Defense Reserve.	19,800	154,300
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(25,126)	(25,126)
				Total: Probate Court	(4,526)	138,374
District Attorney	16,386,417	16,440,087	53,670	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	53,670	53,670
Solicitor General	5,716,167	5,638,589	(77,578)	Transfer from Non-Departmental: Court Reporters Reserve.	-	700
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(78,278)	(78,278)
				Total: Solicitor General	(78,278)	(77,578)
Support Services	113,022	161,812	48,790	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Contingency	1,200,000	1,089,997	(110,003)	Transfer to Motor Vehicle Contribution	(3)	(3)
				Transfer to Judiciary for Indigent	(110,000)	(110,000)
				Total: Contingency	(110,003)	(110,003)
Contribution to Capital	13,332,239	23,932,239	10,600,000	GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	10,600,000	10,600,000
Contribution to Airport	625,000	1,846,295	1,221,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	600,000	600,000
				Total: Contribution to Airport	600,000	1,221,295
Motor Vehicle Contribution	5,006,064	4,926,766	(79,298)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(79,300)	(79,300)
				Transfer from Contingency	2	2
				Total: Motor Vehicle Contribution	(79,298)	(79,298)
Reserves - Court Interpreters	840,000	52,497	(787,503)	Transfer to Juvenile Court.	(17,814)	(146,314)
				Transfer to Judiciary.	(97,597)	(631,989)
				Transfer to Probate Court.	(800)	(9,200)
				Total: Reserves - Court Interpreters	(116,211)	(787,503)
Reserves - Court Reporters	300,000	97,900	(202,100)	Transfer to Juvenile Court.	(38,500)	(201,400)
				Transfer to Judiciary.	-	-
				Transfer to Solicitor General.	-	(700)
				Total: Reserves - Court Reporters	(38,500)	(202,100)
Reserves - Indigent Defense	5,250,000	-	(5,250,000)	Transfer to Juvenile Court.	(123,800)	(814,900)
				Transfer to Judiciary.	(455,200)	(4,280,800)
				Transfer to Probate Court.	(19,800)	(154,300)
				Total: Reserves - Indigent Defense	(598,800)	(5,250,000)
Reserves - Prisoner Medical	1,750,000	308,627	(1,441,373)	Transfer to Corrections.	(33,900)	(76,400)
				Transfer to Sheriff.	(379,900)	(1,364,300)
				Transfer to Juvenile Court.	-	(673)
				Total: Reserves - Prisoner Medical	(413,800)	(1,441,373)
Other Governmental Agencies	510,000	515,436	5,436	GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq. ft. of property at the intersection of West Pike and Culver to the GA Dept. of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	3,436
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	2,000	2,000
				Total - Other Governmental Agencies	2,000	5,436
Total Non-Departmental			3,956,454		9,845,388	3,956,454
<b>Total: General Fund</b>			<b>9,390,277</b>		<b>9,391,802</b>	<b>9,390,277</b>

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>2003 G.O. Bond Debt Service Fund (951)</b>						
Debt Service	4,255,250	12,791,193	8,535,943	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,535,943
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,943		-	8,535,943
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	8,876,588	11,804,002	2,927,414	To adjust budget for 90 day job vacancies.	(8,551)	(123,728)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	3,336,322
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(285,180)	(285,180)
				<b>Total: Planning and Development</b>	<b>(293,731)</b>	<b>2,927,414</b>
Police Services	3,351,716	-	(3,351,716)	To adjust budget for 90 day job vacancies.	-	(15,394)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	(3,336,322)
				<b>Total: Police Services</b>	<b>-</b>	<b>(3,351,716)</b>
Non-Departmental	1,653,068	2,710,618	1,057,550	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	57,550	57,550
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	1,000,000	1,000,000
				<b>Total: Non-Departmental</b>	<b>1,057,550</b>	<b>1,057,550</b>
<i>Total: Development and Enforcement Services District Fund</i>			633,248		763,819	633,248

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	792,002	717,027	(74,975)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(74,975)	(74,975)
				Total: Planning and Development	(74,975)	(74,975)
Fire and Emergency Services	117,960,492	116,219,055	(1,741,437)	To adjust budget for 90 day job vacancies.	(155,830)	(1,913,563)
				GCID20191160 Approval to accept a grant awarded by The Hartford to be utilized to purchase materials and equipment to implement a fire safety puppet program to be taught to elementary school children ages 6-9.		10,000
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	162,126	162,126
				Total: Fire and Emergency Services	6,296	(1,741,437)
Non-Departmental	7,314,680	9,373,720	2,059,040	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	59,040	59,040
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	2,000,000	2,000,000
				Total: Non-Departmental	2,059,040	2,059,040
<i>Total: Fire and Emergency Services District Fund</i>			242,628		1,990,361	242,628
<b>Loganville EMS District Fund (103)</b>						
Loganville EMS	43,875	40,885	(2,990)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(2,990)	(2,990)
<i>Total: Loganville EMS District Fund</i>			(2,990)		(2,990)	(2,990)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Planning and Development	1,439,938	1,637,271	197,333	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	197,333	197,333
Police Services	119,904,576	119,453,700	(450,876)	To adjust budget for 90 day job vacancies.	(91,290)	(1,889,281)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	197,100
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,241,305	1,241,305
				Total: Police Services	1,150,015	(450,876)
Recorder's Court	2,057,036	2,265,769	208,733	Transfer from Non-Departmental: Indigent Defense Reserve.	2,000	43,700
				Transfer from Non-Departmental: Court Interpreter's Reserve.	8,000	77,516
				Transfer from Non-Departmental: Contingency.	-	82,000
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	5,517	5,517
				Total: Recorder's Court	15,517	208,733
Solicitor General	696,760	695,002	(1,758)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(1,758)	(1,758)
Clerk of Recorder's Court	1,702,352	1,630,404	(71,948)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(71,948)	(71,948)
Non-Departmental	3,551,886	3,233,570	(318,316)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(2,000)	(43,700)
				Transfer to Police Services - From Court Interpreter's Reserve.	(8,000)	(77,516)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(197,100)
				Transfer to Recorder's Court - From Contingency.	-	(82,000)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	82,000	82,000
				Total: Non-Departmental	72,000	(318,316)
<b>Total: Police Services District Fund</b>			<b>(436,832)</b>		<b>1,361,159</b>	<b>(436,832)</b>



Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	42,497,783	43,068,373	570,590	To adjust budget for 90 day job vacancies.	(5,663)	(278,075)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	848,665	848,665
				Total: Community Services	843,002	570,590
Non-Departmental	2,037,233	2,079,873	42,640	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	42,640	42,640
<i>Total: Recreation Fund</i>			613,230		885,642	613,230
<b>Gwinnett Place TAD Fund (165)</b>						
Contribution to Fund Balance	-	731,188	731,188	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	731,188	731,188
<i>Total: Gwinnett Place TAD Fund</i>			731,188		731,188	731,188
<b>Indian Trail TAD Fund (162)</b>						
Contribution to Fund Balance	-	567,579	567,579	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	567,579	567,579
<i>Total: Indian Trail TAD Fund</i>			567,579		567,579	567,579
<b>Jimmy Carter Boulevard TAD Fund (161)</b>						
Contribution to Fund Balance	-	1,470,160	1,470,160	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	1,470,160	1,470,160
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			1,470,160		1,470,160	1,470,160
<b>Lake Lucerne TAD Fund (164)</b>						
Contribution to Fund Balance	-	109,794	109,794	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	109,794	109,794
<i>Total: Lake Lucerne TAD Fund</i>			109,794		109,794	109,794
<b>Park Place TAD Fund (163)</b>						
Contribution to Fund Balance	-	397,269	397,269	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	397,269	397,269
<i>Total: Park Place TAD Fund</i>			397,269		397,269	397,269

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Speed Hump Fund (003)</b>						
Transportation	160,222	418,345	258,123	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(3,877)	(3,877)
<i>Total: Speed Hump Fund</i>			258,123		(3,877)	258,123
<b>Street Lighting Fund (002)</b>						
Transportation	7,553,875	7,941,504	387,629	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(7,926)	(7,926)
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	385,000	385,000
				Total: Transportation	377,074	387,629
Contribution to Fund Balance	149,827	-	(149,827)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	7,926	7,926
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	(157,753)	(157,753)
				Total: Contribution to Fund Balance	(149,827)	(149,827)
<i>Total: Street Lighting Fund</i>			237,802		227,247	237,802

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
District Attorney	137,000	167,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
<b>E-911 Fund (095)</b>						
Police Services	20,889,405	20,473,227	(416,178)	To adjust budget for 90 day job vacancies.	(6,804)	(308,516)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(107,662)	(107,662)
<i>Total: E-911 Fund</i>			(416,178)		(114,466)	(416,178)
<b>Police Special Justice Fund (070)</b>						
Police Special Investigations	110,000	148,203	38,203	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	38,203
Contribution to Fund Balance	-	67,926	67,926	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,187	67,926
<i>Total: Police Special Justice Fund</i>			106,129		9,187	106,129
<b>Police Special State Fund (072)</b>						
Police Special Investigations	1,068,395	1,609,555	541,160	GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
<i>Total: Police Special State Fund</i>			541,160		-	541,160
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	230,124	130,124	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	130,124
<i>Total: Sheriff Special Justice Fund</i>			130,124		-	130,124
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	161,549	11,549	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	11,549
<i>Total: Sheriff Special Treasury Fund</i>			11,549		-	11,549
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	100,000	135,406	35,406	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	35,406
<i>Total: Sheriff Special State Fund</i>			35,406		-	35,406

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stadium Fund (055)</b>						
Stadium Operations	2,075,829	2,079,591	3,762	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	3,762	3,762
Contribution to Fund Balance	277,636	273,874	(3,762)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(3,762)	(3,762)
<i>Total: Stadium Fund</i>			-		-	-
<b>Tourism Fund (050)</b>						
Tourism	4,458,697	4,477,410	18,713	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	18,713	18,713
<i>Total: Tourism Fund</i>			18,713		18,713	18,713
<b>Airport Operating Fund (520)</b>						
Transportation	2,400,059	2,958,033	557,974	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(63,321)	(63,321)
				Total: Transportation	(63,321)	557,974
Working Capital Reserve	-	187,262	187,262	GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	187,262	187,262
<i>Total: Airport Operating Fund</i>			745,236		123,941	745,236
<b>Economic Development Operating Fund (530)</b>						
Economic Development Activity	5,257,000	5,261,427	4,427	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	4,427	4,427
<i>Total: Economic Development Operating Fund</i>			4,427		4,427	4,427

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Local Transit Operating Fund (515)</b>						
Transportation	17,386,029	17,840,629	454,600	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(50,942)	(50,942)
<i>Total: Local Transit Operating Fund</i>			454,600		(50,942)	454,600
<b>Solid Waste Operating Fund (595)</b>						
Support Services	39,267,952	39,241,317	(26,635)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(26,635)	(26,635)
				Total: Support Services	(26,635)	(26,635)
Working Capital Reserve	2,964,204	2,990,839	26,635	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	26,635	26,635
				Total: Working Capital Reserve	26,635	26,635
<i>Total: Solid Waste Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	968,714	994,208	25,494	To adjust budget for 90 day job vacancies.	-	(18,288)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	43,782	43,782
				Total: Planning and Development	43,782	25,494
Water Resources	41,561,415	41,430,815	(130,600)	To adjust budget for 90 day job vacancies.	-	(148,465)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	17,865	17,865
				Total: Water Resources	17,865	(130,600)
<i>Total: Stormwater Operating Fund</i>			(105,106)		61,647	(105,106)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	960,459	984,091	23,632	To adjust budget for 90 day job vacancies.	-	(22,202)
				Transfer from Non-Departmental: Compensation Reserve.	25,000	25,000
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	20,834	20,834
				Total: Planning and Development	45,834	23,632
Water Resources	399,011,699	397,886,853	(1,124,846)	To adjust budget for 90 day job vacancies.	(8,543)	(994,164)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(130,682)	(130,682)
				Total: Water Resources	(139,225)	(1,124,846)
Non-Departmental	165,000	140,000	(25,000)	Transfer to Planning and Development from Compensation Reserve.	(25,000)	(25,000)
<i>Total: Water and Sewer Operating Fund</i>			(1,126,214)		(118,391)	(1,126,214)
<b>Administrative Support Fund (665)</b>						
County Administration	5,028,477	4,972,266	(56,211)	To adjust budget for 90 day job vacancies.	-	(56,211)
Financial Services	10,876,154	10,594,571	(281,583)	To adjust budget for 90 day job vacancies.	-	(281,583)
Human Resources	4,481,617	4,379,978	(101,639)	To adjust budget for 90 day job vacancies.	-	(101,639)
Information Technology	39,640,173	39,268,851	(371,322)	To adjust budget for 90 day job vacancies.	-	(371,322)
Law	2,519,422	2,695,633	176,211	To adjust budget for 90 day job vacancies.	-	(222,004)
				Transfer from Non-Departmental: Contingency.	-	180,000
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	218,215	218,215
				Total: Law	218,215	176,211
Support Services	14,314,697	14,085,067	(229,630)	To adjust budget for 90 day job vacancies.	-	(229,630)
Non-Departmental	1,072,200	1,072,200	-	Transfer to law - From Contingency.	-	(180,000)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	180,000	180,000
				Total: Non-Departmental	180,000	-
<i>Total: Administrative Support Fund</i>			(864,174)		398,215	(864,174)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Auto Liability Fund (606)</b>						
Financial Services	1,782,672	3,250,545	1,467,873	GCID20190826 Approval for the Chairman to execute a Settlement Agreement and Full Release on behalf of Gwinnett County in the case of Johnnie E. Farmer and Janice C. Farmer v. David C. Boggs and Gwinnett County in a Civil Action File.	-	230,000
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	5,873	5,873
				GCID20200151 Approval/authorization of the December 31, 2019 Monthly Financial Status Report and ratification of all budget amendments.	1,232,000	1,232,000
				Total: Financial Services	1,237,873	1,467,873
Working Capital Reserve	14,328	-	(14,328)	GCID20190826 Approval for the Chairman to execute a Settlement Agreement and Full Release on behalf of Gwinnett County in the case of Johnnie E. Farmer and Janice C. Farmer v. David C. Boggs and Gwinnett County in a Civil Action File.	-	(14,328)
<i>Total: Auto Liability Fund</i>			1,453,545		1,237,873	1,453,545
<b>Fleet Management Fund (610)</b>						
Support Services	7,704,250	7,489,787	(214,463)	To adjust budget for 90 day job vacancies.	-	(45,928)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(168,535)	(168,535)
				Total: Support Services	(168,535)	(214,463)
Working Capital Reserve	797,834	1,012,297	214,463	To adjust budget for 90 day job vacancies.	-	45,928
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	168,535	168,535
				Total: Working Capital Reserve	168,535	214,463
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	64,431,806	64,588,962	157,156	To adjust budget for 90 day job vacancies.	-	(39,751)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	196,907	196,907
<i>Total: Group Self-Insurance Fund</i>			157,156		196,907	157,156

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Risk Management Fund (602)</b>						
Financial Services	8,607,887	8,370,693	(237,194)	GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(237,194)	(237,194)
<i>Total: Risk Management Fund</i>			(237,194)		(237,194)	(237,194)
<b>Workers' Compensation Fund (604)</b>						
Human Resources	5,751,539	5,742,331	(9,208)	To adjust budget for 90 day job vacancies.	-	(2,203)
				GCID20191245 Approval of a resolution amending the FY2019 budget to reflect adjustments based on actual receipts and anticipated appropriations.	(7,005)	(7,005)
<i>Total: Workers' Compensation Fund</i>			(9,208)		(7,005)	(9,208)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 23,678,114</b>		<b>\$ 19,412,065</b>	<b>\$ 23,678,114</b>