



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
JULY 31, 2018
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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MEMORANDUM

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: August 22, 2018

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

This report, which includes unaudited information for the fiscal year through July 31, 2018, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 53

EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in July and early August including: 1) the adoption of 2018 millage rates, the state of Georgia's approval of the digest, and the mailing of property tax bills; 2) the reaffirmation of the County's AAA bond rating by the three rating agencies; 3) the Purchasing Division's receipt of the *Achievement of Excellence in Procurement Award*; and 4) the continuation of fiscal year 2019 budget preparation. Highlights from these activities as well as an update on residential and commercial property tax appeals are discussed below. A summary of recurring monthly financial trends is also presented.

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

2018 Millage Rate Adoption

On July 17, 2018, the Gwinnett County Board of Commissioners adopted 2018 millage rates to fund County services by rolling back the General Fund rate by 2.58 percent. State law requires counties to publish a rollback millage rate for the General Fund, which is a rate that would produce the same total revenue as the previous year's millage rate had no reassessments occurred. The value of taxable property in the County increased by about \$1.6 billion, or 5.6 percent, since 2017.

The 2018 total property tax millage rate for the County is set at 13.319, as compared to 13.51 for 2017. The millage rates for special service districts created in 2013 and countywide levies for recreation remain unchanged from last year. Millage rates for service districts in Gwinnett are based on property location and county services provided, such as police, fire, and emergency medical.

The 2018 digest was approved by the state on July 19, 2018. Property tax bills were mailed by August 15 and have a due date of October 15, 2018.

AAA Bond Rating Affirmed by Bond Rating Agencies

In July, three bond rating agencies—Moody's, Fitch, and S&P Global—assigned Gwinnett County a AAA/Aaa bond rating, the highest possible, placing Gwinnett in the top 2 percent of counties in the nation for fiscal soundness. Gwinnett County has held the highest bond ratings from all three major rating agencies since 1997. The stellar rating allows the County to issue or refinance bonds at favorable rates, which reduces the interest paid on bond debt.

The rating review came as the County, through its Development Authority, issued \$95.7 million in bonds to fund construction at the Infinite Energy Center, including expansion of the conference center, a new parking deck, and other improvements on the campus. This is the first construction bond issue by Gwinnett County in nearly 10 years.

Fitch Ratings' report cited the County's strong revenue and expenditure flexibility, its maintenance of healthy reserves, low long-term liabilities and prudent fiscal management through conservative budgeting without use of reserves.

Moody's Investor Services commented that Gwinnett had a strong fiscal position bolstered by formal financial policies and conservative budgeting, and low debt because of its SPLOST revenues.

S&P Global reported that Gwinnett had very strong management with strong financial policies and practices, strong budgetary performance, and held a very strong debt and contingent liability position.

Achievement of Excellence in Procurement Award

In July, Gwinnett County's Purchasing Division earned the 2018 *Achievement of Excellence in Procurement Award* from the National Purchasing Institute. The Gwinnett County Board of Commissioners is one of only 13 agencies in Georgia and one of only 45 counties in the United States and Canada to receive the award. The award recognizes public and non-profit organizations that obtain high marks in the areas of innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement function. Gwinnett County's Purchasing Division has received this prestigious award for 20 consecutive years.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2018 tax year for residential and commercial properties were mailed on April 6, 2018 (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 8,397 residential and commercial real property tax appeals, a 32 percent decrease from the number of real property appeals filed last year. As of August 15, 2018, 27 percent of the appeals have been settled.

2019 Budget Preparation

The fiscal year 2019 budget planning process continues. As of the date of this report, departments and elected officials have submitted their technology, capital, and operating budget requests including revenue estimates and decision package proposals. In late August, departments and elected officials will present their business plans to the Chairman's Budget Review Team for consideration.

RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is up approximately \$2.1 million, or 61.2 percent, compared to this same time last year. This is primarily due to increased interest rates and additional funds available to invest.

The Street Lighting Fund temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees are collected with property tax bills.

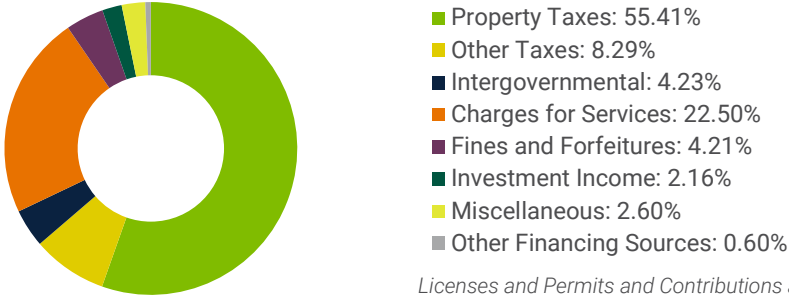
The Tourism Fund reflects a \$3.3 million increase in expenses compared to this same time last year. The increase is primarily due to a \$5 million transfer to capital for the expansion of the civic center. This increase is partially offset by a decrease in expenses related to a bond refunding transaction in early 2017—a \$1.99 million transfer was made from the Tourism Fund to the Stadium Fund to complete that transaction. Consequently, the Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.4 million decrease in stadium operations expenses compared to last year.

Miscellaneous revenue in the Administrative Support Fund is down \$677,033, or 75.5 percent, due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

GENERAL FUND (PAGE 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
2018 YTD REVENUES BY CATEGORY



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

Current year motor vehicle taxes and prior year property taxes make up approximately 55 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund’s budget, will be billed and collected later in the year.

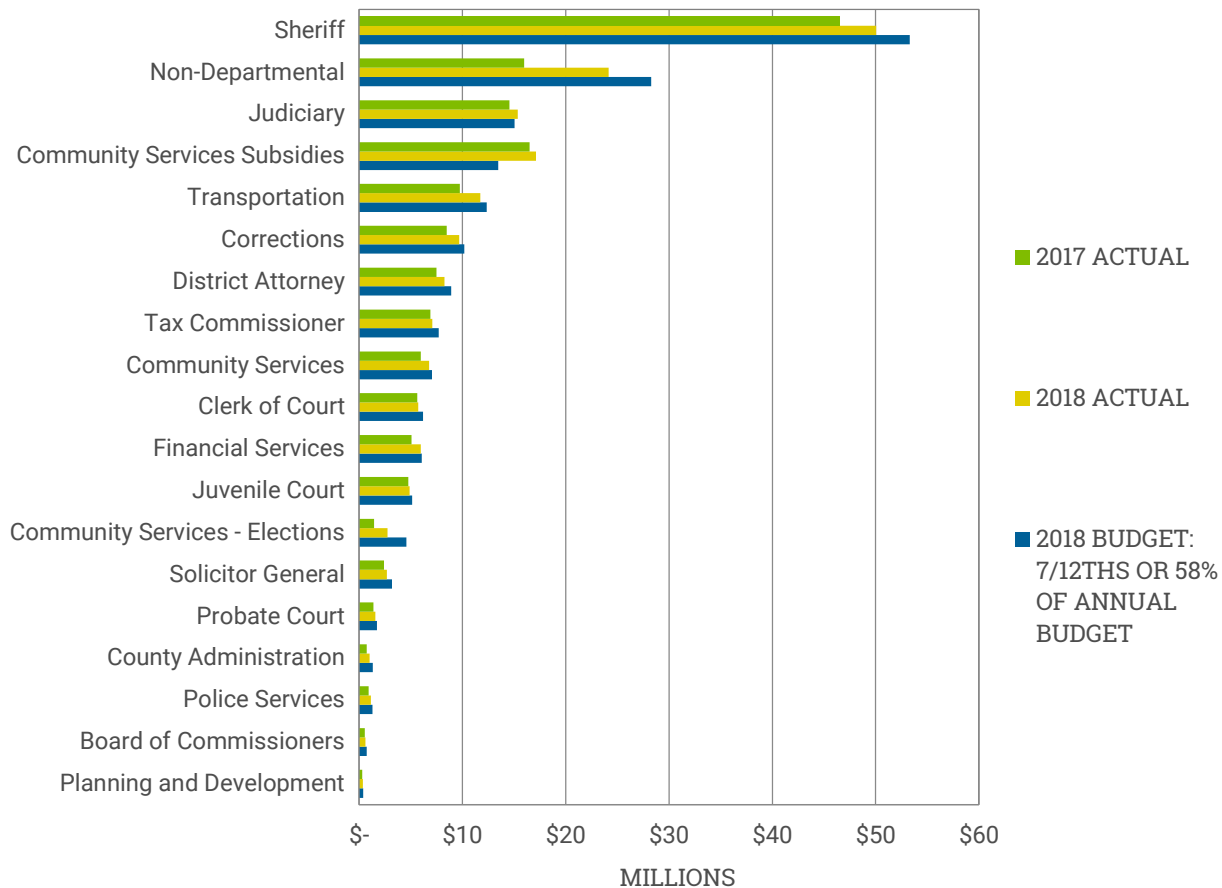
Tax revenues in the General Fund are up approximately \$2.2 million, or 8.1 percent, compared to this same time last year, primarily due to an increase in the local government share of title ad valorem taxes (TAVT) from 45.61 percent to 51.58 percent. The law requires the Georgia Department of Revenue to adjust the share of TAVT revenue split between the state and local governments. Current law requires the Department of Revenue to evaluate local tax revenues from the prior year to determine the percentage of TAVT that will be distributed to state and local governments for the current calendar year.

Charges for services are up approximately \$664,400, or 7 percent, over this same time last year due to increased court revenues in the Sheriff’s Office resulting from the relocation of a major registered agent to Gwinnett County.

Fines and forfeitures reflect a \$333,500, or 15 percent, decrease compared to this same time last year. The year-over-year decline is primarily attributable to a reduction in probation fine collections.

Other financing sources are up approximately \$118,500 over this same time last year. The increase is primarily due to the sale of surplus property located at Campbell Road.

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



Non-departmental expenditures in the General Fund are \$8.2 million, or 51.1 percent, higher than this same time this year. This is primarily due to increases in contributions to capital and contributions to local transit, as well as increases in expenditures for the maintenance of our 800 MHz radio system. Expenditures for the maintenance of our 800 MHz radio system are \$542,700 higher than this same time last year due to the timing of payments for prepaid license and support agreements. Last year payments were spread across the year in equal monthly payments, but this year the full annual payment was made in June.

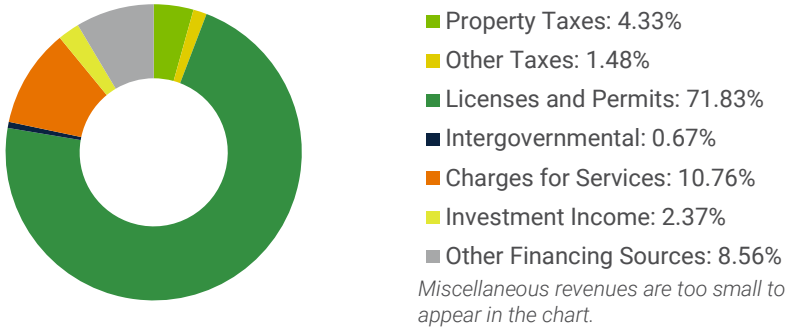
Judiciary expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

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

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

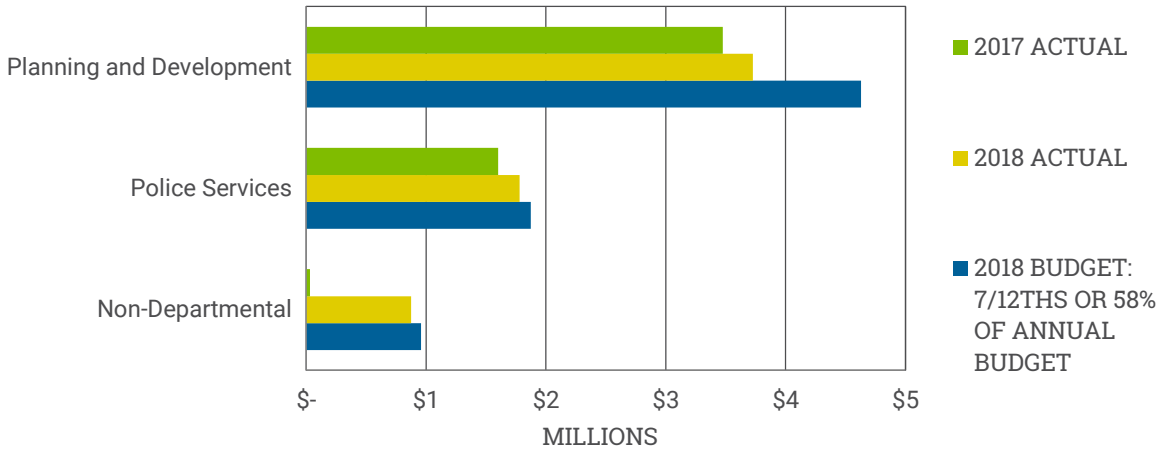
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 53 percent of the fund’s annual budget.

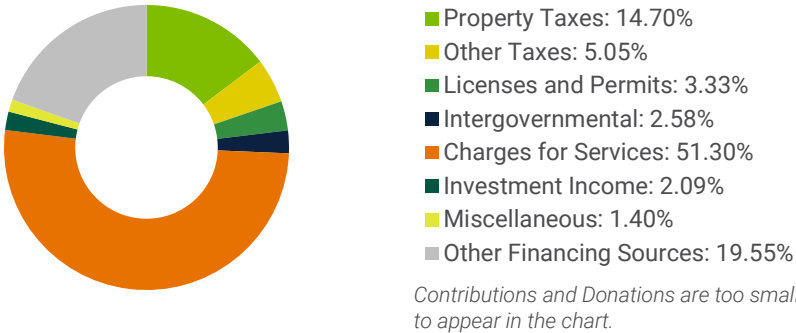
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT JULY 2017 – 2018 YTD EXPENDITURES



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

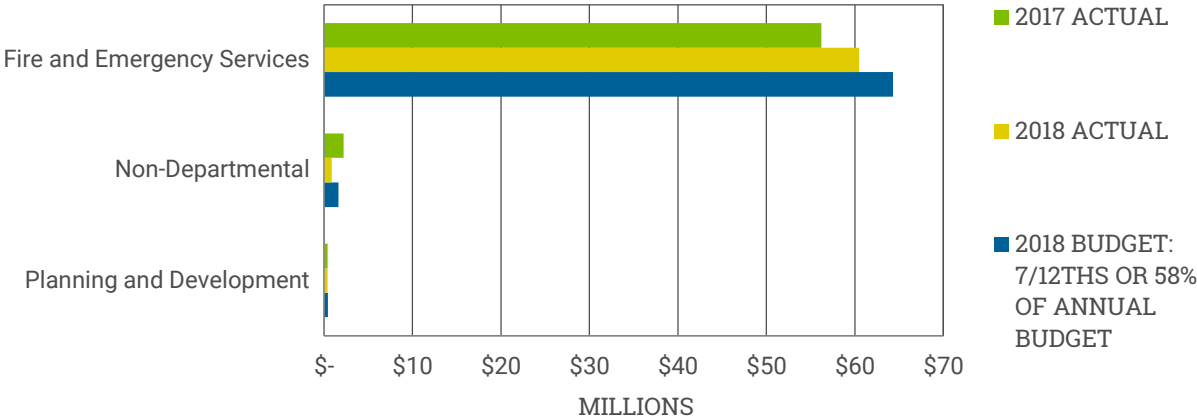
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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

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



Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund’s annual budget.

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

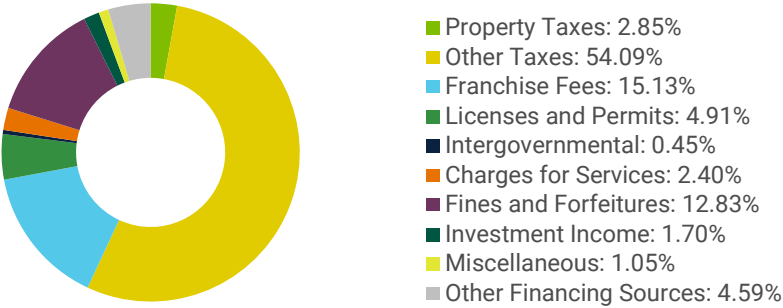


Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$4.3 million, or 7.6 percent, compared to this same time last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process, salary increases, and increases in overtime.

POLICE SERVICES DISTRICT FUND (PAGE 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
2018 YTD REVENUES BY CATEGORY

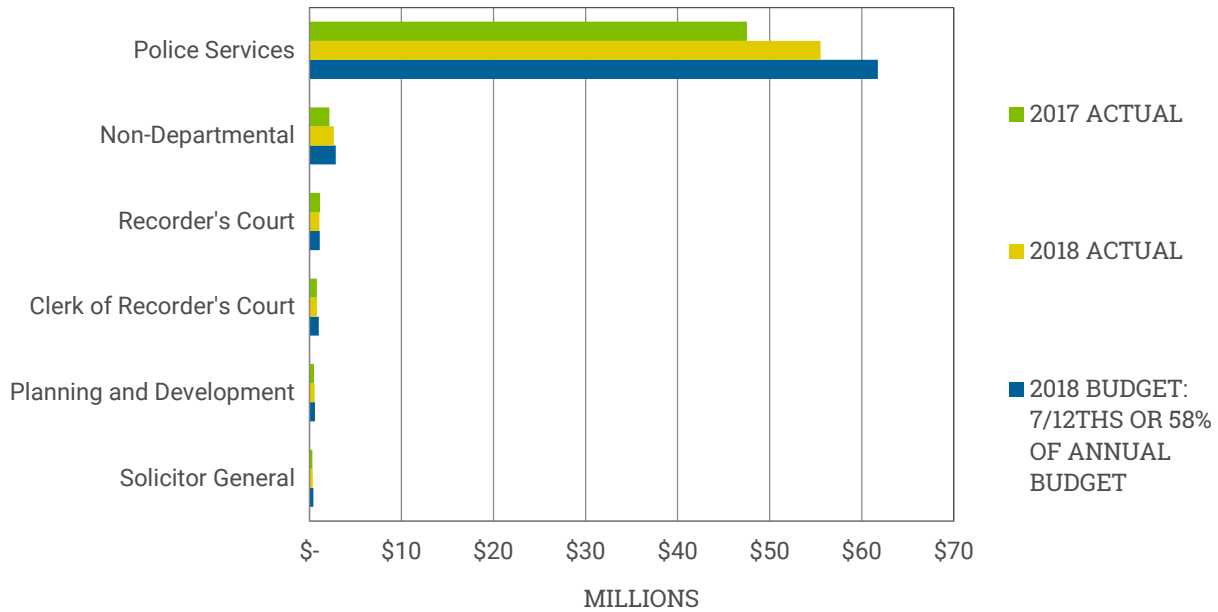


The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 57 percent of the fund’s annual budget.

Franchise fees in the Police Services District Fund reflect a \$1.3 million increase over last year, primarily due to timing. Second quarter fees from the four major providers were received in July this year, but they were not received until August last year.

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

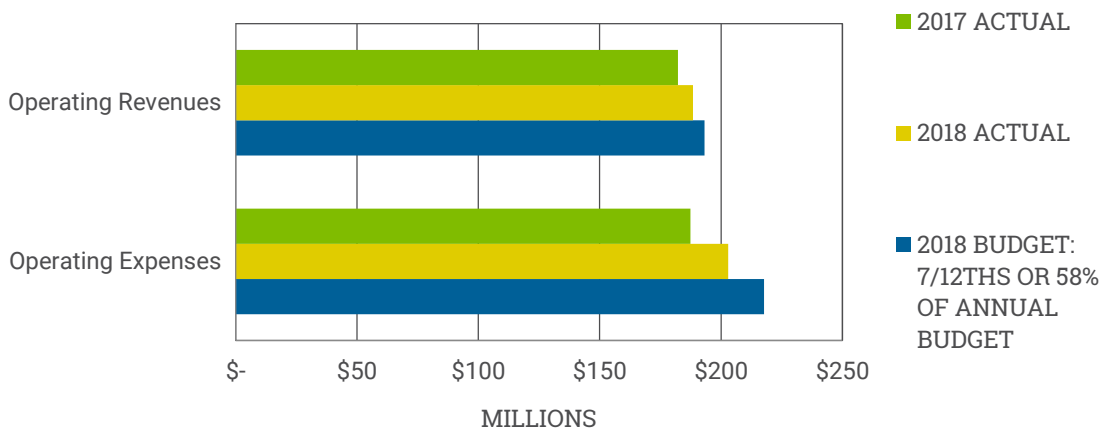


Police Services expenditures in the Police Services District Fund are up approximately \$8.0 million, or 16.8 percent, over this same time last year, primarily due to new positions added during the 2018 budget process, fewer vacancies, salary increases, and an increase in the transfer to capital vehicles.

WATER & SEWER OPERATING FUND (PAGE 46)

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

**WATER AND SEWER OPERATING FUND
BUDGET VS. ACTUAL
JULY 2017 – 2018 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are approximately \$6.2 million, or 3.4 percent, higher than this time last year. This is primarily attributable to a 1.5 percent year-over-year increase in water consumption, as well as increases in system development charges and sewer retail revenues.

Although revenues are higher than this time last year, they are approximately \$4.6 million, or 2.4 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2017. This will cause revenues to appear understated when compared to budget until year-end. Lower than expected water retail, sewer wholesale, and conservation surcharge revenues are also causing revenues to come in under budget. The revenues coming in under budget are being partially offset by higher than expected system development charges and water base charges.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$15.6 million, or 8.3 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to increases in the transfer to the Renewal and Extension capital fund. New positions added during the 2018 budget process and salary increases are also contributing to the increase.

Although year-to-date expenses are higher than this time last year, they are approximately \$14.7 million, or 6.7 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
Revenues:						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 28,689,583	11.65%	\$ 26,533,715	11.94%
Licenses and Permits	363,300	363,300	160,524	44.18%	127,425	47.16%
Intergovernmental	3,584,798	3,584,798	1,903,484	53.10%	1,778,244	50.64%
Charges for Services	27,327,754	27,327,754	10,133,674	37.08%	9,469,286	38.05%
Fines and Forfeitures	4,303,648	4,303,648	1,894,654	44.02%	2,228,163	56.40%
Investment Income	866,413	866,413	972,728	112.27%	680,616	112.31%
Contributions and Donations	60,000	62,800	21,482	34.21%	12,435	9.69%
Miscellaneous	965,695	976,695	1,170,987	119.89%	966,902	96.02%
Other Financing Sources	165,000	165,000	273,001	165.46%	154,510	69.98%
Revenues without Use of Fund Balance	283,807,810	283,821,610	45,220,117	15.93%	41,951,296	16.34%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,723,013	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 320,231,655	\$ 320,544,623	\$ 45,220,117	14.11%	\$ 41,951,296	14.73%
Appropriations:						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 611,156	47.33%	\$ 566,450	46.65%
County Administration	2,303,160	2,304,160	1,028,917	44.65%	751,944	40.96%
Financial Services	10,409,954	10,376,868	5,963,225	57.47%	5,079,240	55.75%
Tax Commissioner	13,227,125	13,227,125	7,104,639	53.71%	6,910,753	55.22%
Transportation	21,311,135	21,159,344	11,742,696	55.50%	9,755,219	51.09%
Planning and Development	698,508	681,275	358,864	52.68%	306,058	48.17%
Police Services	2,220,116	2,220,116	1,158,825	52.20%	937,574	46.96%
Corrections	17,581,177	17,449,717	9,692,650	55.55%	8,478,192	53.08%
Community Services	12,257,181	12,093,547	6,778,820	56.05%	5,966,895	51.47%
Community Services Subsidies:						
Atlanta Regional Commission	995,814	995,814	739,050	74.22%	725,108	81.62%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,173,293	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	131,250	75.00%	131,250	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	759,805	759,805	388,821	51.17%	352,879	49.67%
Library Subsidy	17,700,800	17,700,800	13,275,600	75.00%	12,713,100	75.00%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Total Community Services Subsidies	23,093,531	23,093,531	17,133,480	74.19%	16,521,096	74.46%
Community Services - Elections	7,892,250	7,868,056	2,763,806	35.13%	1,456,386	54.11%
Juvenile Court	8,026,992	8,800,858	4,891,403	55.58%	4,776,039	56.73%

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General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Sheriff	90,766,098	91,390,084	50,037,237	54.75%	46,559,120	53.73%
Clerk of Court	10,631,232	10,631,232	5,729,019	53.89%	5,630,465	54.32%
Judiciary	20,945,067	25,798,067	15,350,468	59.50%	14,553,365	57.49%
Probate Court	2,797,379	2,967,879	1,568,281	52.84%	1,381,598	54.75%
District Attorney	15,281,202	15,281,202	8,274,486	54.15%	7,500,325	55.45%
Solicitor General	5,450,717	5,452,217	2,682,060	49.19%	2,416,263	50.20%
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	167,759	33.55%	-	-
Contingency	1,591,192	1,591,192	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	-	0.00%	-	-
Contribution to Capital	14,984,593	14,984,593	8,741,013	58.33%	2,670,009	58.24%
Contribution to Local Transit	9,467,537	10,402,537	5,698,444	54.78%	4,737,857	58.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	-	0.00%	-	-
Medical Examiner	1,321,138	1,321,138	762,271	57.70%	776,562	56.85%
Motor Vehicle Contribution	9,449,046	9,449,046	4,751,075	50.28%	4,570,822	47.74%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	205,000	205,000	45,050	21.98%	65,830	32.11%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	340,500	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	647,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	1,404,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	1,073,514	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	2,189,331	85.64%	1,646,640	56.39%
Other Governmental Agencies	502,333	502,333	350,483	69.77%	44,704	8.92%
Other Miscellaneous	200,500	200,500	52,778	26.32%	74,130	54.37%
Total Non-Departmental	54,047,638	48,458,152	24,158,204	49.85%	15,986,554	46.51%
TOTAL APPROPRIATIONS	\$ 320,231,655	\$ 320,544,623	\$ 177,028,236	55.23%	\$ 155,533,536	54.61%

Projected Fund Balance December 31

\$ 117,744,037 **\$ 117,444,869**

Fund Balance as of Report Date

\$ 22,359,763

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

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 291,975	61.12%	\$ 479,495	875.45%
Intergovernmental	-	-	-	-	23,451	58.40%
Investment Income	75,000	75,000	107,860	143.81%	67,706	-
Revenues without Use of Fund Balance	552,718	552,718	399,835	72.34%	570,652	601.16%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,250,750	\$ 4,250,750	\$ 399,835	9.41%	\$ 570,652	13.38%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,247,450	99.92%	\$ 4,265,621	100.00%
TOTAL APPROPRIATIONS	\$ 4,250,750	\$ 4,250,750	\$ 4,247,450	99.92%	\$ 4,265,621	100.00%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Fund Balance as of Report Date			\$ 12,140,674			

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Development & Enforcement District Fund (104)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 225,019	3.26%	\$ 257,694	4.04%
Licenses and Permits	4,054,250	4,054,250	2,781,324	68.60%	2,360,231	59.36%
Intergovernmental	44,634	44,634	25,855	57.93%	22,318	55.37%
Charges for Services	519,835	519,835	416,786	80.18%	364,809	70.41%
Investment Income	65,000	65,000	91,740	141.14%	44,947	124.85%
Miscellaneous	-	-	11,073	-	6,736	-
Other Financing Sources	659,236	659,236	331,470	50.28%	318,895	47.74%
Revenues without Use of Fund Balance	12,237,237	12,237,237	3,883,267	31.73%	3,375,630	29.04%
Use of Fund Balance	609,424	551,634	-	0.00%	-	-
TOTAL REVENUES	\$ 12,846,661	\$ 12,788,871	\$ 3,883,267	30.36%	\$ 3,375,630	29.04%
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,934,797	\$ 3,726,630	46.97%	\$ 3,475,799	48.45%
Police Services	3,211,574	3,211,574	1,779,169	55.40%	1,600,416	49.35%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	1,585,500	875,000	55.19%	31,341	21.88%
Total Non-Departmental	1,642,500	1,642,500	875,000	53.27%	31,341	15.65%
TOTAL APPROPRIATIONS	\$ 12,846,661	\$ 12,788,871	\$ 6,380,799	49.89%	\$ 5,107,556	43.95%
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,567,424				
Fund Balance as of Report Date			\$ 7,621,526			

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Fire and EMS District Fund (102)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 2,977,353	3.18%	\$ 3,440,942	4.05%
Licenses and Permits	901,000	901,000	501,752	55.69%	514,430	57.10%
Intergovernmental	622,174	622,174	388,477	62.44%	311,088	58.25%
Charges for Services	15,485,600	15,485,600	7,733,424	49.94%	7,902,896	51.00%
Investment Income	180,000	180,000	315,137	175.08%	171,609	132.01%
Contributions and Donations	-	-	130	-	100	-
Miscellaneous	1,500	47,698	211,173	442.73%	165,517	11,034.47%
Other Financing Sources	5,859,873	5,859,873	2,946,403	50.28%	2,834,618	47.74%
TOTAL REVENUES	<u>\$ 116,771,197</u>	<u>\$ 116,817,395</u>	<u>\$ 15,073,849</u>	12.90%	<u>\$ 15,341,200</u>	13.93%
Appropriations:						
Planning and Development	\$ 795,471	\$ 777,974	\$ 417,003	53.60%	\$ 394,929	52.15%
Fire and Emergency Services	111,142,967	110,253,377	60,481,245	54.86%	56,199,139	53.90%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	875,000	36.16%	2,226,834	47.00%
Total Non-Departmental	<u>2,780,000</u>	<u>2,780,000</u>	<u>875,000</u>	31.47%	<u>2,226,834</u>	43.68%
Appropriations without Contribution to Fund Balance	<u>114,718,438</u>	<u>113,811,351</u>	<u>61,773,248</u>	54.28%	<u>58,820,902</u>	53.42%
Contribution to Fund Balance	2,052,759	3,006,044	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 116,771,197</u>	<u>\$ 116,817,395</u>	<u>\$ 61,773,248</u>	52.88%	<u>\$ 58,820,902</u>	53.42%
Projected Fund Balance December 31	\$ 54,822,325	\$ 55,775,610				
Fund Balance as of Report Date			\$ 6,070,167			

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Loganville EMS District Fund (103)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 3,903	86.73%	\$ 3,239	82.35%
Revenues without Use of Fund Balance	4,500	4,500	3,903	86.73%	3,239	82.35%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,312	\$ 45,312	\$ 3,903	8.61%	\$ 3,239	7.17%
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 32,212	71.09%	\$ 26,723	59.15%
TOTAL APPROPRIATIONS	\$ 45,312	\$ 45,312	\$ 32,212	71.09%	\$ 26,723	59.15%
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Fund Balance as of Report Date			\$ 711,938			

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Police Services District Fund (106)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 23,115,387	37.05%	\$ 21,456,892	36.57%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,085,900	4,085,900	1,573,335	38.51%	1,553,335	37.03%
Intergovernmental	255,268	255,268	143,191	56.09%	127,634	57.47%
Charges for Services	785,210	785,210	770,308	98.10%	707,716	69.35%
Fines and Forfeitures	8,125,772	8,125,772	4,115,411	50.65%	4,332,498	47.61%
Investment Income	350,000	350,000	545,602	155.89%	297,628	148.81%
Contributions and Donations	-	-	-	-	17,500	100.00%
Miscellaneous	382,062	382,062	337,210	88.26%	272,355	94.71%
Other Financing Sources	2,929,937	2,929,937	1,473,202	50.28%	1,417,309	47.74%
Revenues without Use of Fund Balance	109,601,519	109,601,519	32,073,646	29.26%	30,182,867	28.22%
Use of Fund Balance	7,595,650	6,666,273	-	0.00%	-	-
TOTAL REVENUES	\$ 117,197,169	\$ 116,267,792	\$ 32,073,646	27.59%	\$ 30,182,867	28.22%
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 568,022	53.56%	\$ 500,123	63.15%
Police Services	106,493,225	105,882,348	55,539,012	52.45%	47,541,200	50.99%
Recorder's Court	1,855,316	1,954,816	1,086,443	55.58%	1,150,044	57.69%
Solicitor General	738,507	738,507	355,334	48.12%	334,652	43.93%
Clerk of Recorder's Court	1,752,625	1,752,625	825,894	47.12%	811,707	52.96%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,728,250	4,310,250	2,542,702	58.99%	2,058,601	55.40%
Total Non-Departmental	5,296,886	4,878,886	2,663,338	54.59%	2,179,237	50.87%
TOTAL APPROPRIATIONS	\$ 117,197,169	\$ 116,267,792	\$ 61,038,043	52.50%	\$ 52,516,963	49.10%
Projected Fund Balance December 31	\$ 57,978,772	\$ 58,908,149				
Fund Balance as of Report Date			\$ 36,610,025			

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Recreation Fund (105)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 1,834,427	6.13%	\$ 1,950,313	7.08%
Intergovernmental	185,660	185,660	103,103	55.53%	92,830	58.40%
Charges for Services	4,838,536	4,838,536	3,073,709	63.53%	3,048,322	67.76%
Investment Income	75,000	75,000	144,637	192.85%	78,822	134.69%
Contributions and Donations	38,300	38,300	17	0.04%	260	0.54%
Miscellaneous	2,622,079	2,622,079	1,587,322	60.54%	1,524,886	65.10%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,735,571	6,743,215	17.87%	6,695,433	19.31%
Use of Fund Balance	2,149,496	2,104,897	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 39,885,067	\$ 39,840,468	\$ 6,743,215	16.93%	\$ 6,695,433	18.64%
Appropriations:						
Community Services	\$ 38,075,611	\$ 38,031,012	\$ 19,742,882	51.91%	\$ 17,566,402	51.48%
Support Services	191,684	191,684	84,837	44.26%	92,186	52.57%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	897,034	57.77%	896,589	57.77%
Total Non-Departmental	1,617,772	1,617,772	897,034	55.45%	896,589	55.45%
TOTAL APPROPRIATIONS	\$ 39,885,067	\$ 39,840,468	\$ 20,724,753	52.02%	\$ 18,555,177	51.67%
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,676,461				
Fund Balance as of Report Date			\$ 5,799,820			

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Gwinnett Place TAD Fund (165)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Indian Trail TAD Fund (162)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 15,574	-	\$ 4,141	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,574</u>	-	<u>\$ 4,141</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Fund Balance as of Report Date			\$ 965,533			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 27,012	-	\$ 4,773	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,012</u>	-	<u>\$ 4,773</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Fund Balance as of Report Date			\$ 2,985,223			

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Lake Lucerne TAD Fund (164)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,210	-	\$ 2,141	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,210</u>	-	<u>\$ 2,141</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 126,819	\$ 126,819				
Fund Balance as of Report Date			\$ 130,029			

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Speed Hump Fund (003)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 2,178	1.79%	\$ 2,098	1.80%
Investment Income	7,000	7,000	5,882	84.03%	4,882	77.57%
Revenues without Use of Fund Balance	128,872	128,872	8,060	6.25%	6,980	5.67%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,783	\$ 161,783	\$ 8,060	4.98%	\$ 6,980	4.36%
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 43,974	27.18%	\$ 66,092	41.25%
TOTAL APPROPRIATIONS	\$ 161,783	\$ 161,783	\$ 43,974	27.18%	\$ 66,092	41.25%
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Fund Balance as of Report Date			\$ 1,217,784			

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Street Lighting Fund (002)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,411,649	\$ 116,603	1.57%	\$ 89,856	1.24%
Investment Income	3,740	3,740	18,295	489.17%	4,651	131.16%
Revenues without Use of Fund Balance	7,394,502	7,415,389	134,898	1.82%	94,507	1.30%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,543,825	\$ 7,564,712	\$ 134,898	1.78%	\$ 94,507	1.27%
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,564,712	\$ 3,636,814	48.08%	\$ 3,596,408	48.20%
TOTAL APPROPRIATIONS	\$ 7,543,825	\$ 7,564,712	\$ 3,636,814	48.08%	\$ 3,596,408	48.20%
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Fund Balance as of Report Date			\$ (1,250,743)			

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Authority Imaging Fund (020)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018		Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 360,446	59.45%	\$ 362,109	58.93%
Investment Income	2,407	2,407	1,624	67.47%	1,320	60.16%
Revenues without Use of Fund Balance	608,696	608,696	362,070	59.48%	363,429	58.93%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,191,421	\$ 1,191,421	\$ 362,070	30.39%	\$ 363,429	37.86%
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 694,996	58.33%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,191,421	\$ 1,191,421	\$ 694,996	58.33%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Fund Balance as of Report Date			\$ 2,419,776			

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Corrections Inmate Welfare Fund (085)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018		Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 66,772	68.55%	\$ 54,646	62.81%
Miscellaneous	9,600	9,600	7,241	75.43%	5,673	70.91%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 74,013</u>	69.17%	<u>\$ 60,319</u>	63.49%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 5,906	29.07%	\$ 3,624	18.76%
Appropriations without Contribution to Fund Balance	20,315	20,315	5,906	29.07%	3,624	18.76%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 5,906</u>	5.52%	<u>\$ 3,624</u>	3.81%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Fund Balance as of Report Date			\$ 377,774			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 398,534	53.17%	\$ 371,207	47.18%
Investment Income	2,500	2,500	10,211	408.44%	4,590	-
Miscellaneous	-	-	2,252	-	1,930	-
Revenues without Use of Fund Balance	752,110	752,110	410,997	54.65%	377,727	48.00%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 410,997</u>	46.49%	<u>\$ 377,727</u>	29.24%
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 171,238	52.80%	\$ 254,182	54.15%
Solicitor General	559,769	559,769	282,716	50.51%	344,425	41.87%
TOTAL APPROPRIATIONS	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 453,954</u>	51.35%	<u>\$ 598,607</u>	46.33%
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Fund Balance as of Report Date			\$ 809,624			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 135,010	\$ 135,010	100.00%	\$ 88,144	79.79%
Investment Income	-	-	-	-	65	-
Revenues without Use of Fund Balance	-	135,010	135,010	100.00%	88,209	79.84%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 275,010	\$ 135,010	49.09%	\$ 88,209	35.11%
Appropriations:						
District Attorney	\$ 140,000	\$ 275,010	\$ 58,436	21.25%	\$ 30,893	12.30%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 275,010	\$ 58,436	21.25%	\$ 30,893	12.30%
Projected Fund Balance December 31	\$ 2,793	\$ 2,793				
Fund Balance as of Report Date			\$ 219,367			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,785	\$ 9,785	100.00%	\$ 22,415	96.09%
Revenues without Use of Fund Balance	-	9,785	9,785	100.00%	22,415	96.09%
Use of Fund Balance	23,328	23,328	-	0.00%	-	-
TOTAL REVENUES	\$ 23,328	\$ 33,113	\$ 9,785	29.55%	\$ 22,415	96.09%
Appropriations:						
District Attorney	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Fund Balance as of Report Date			\$ 46,451			

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E-911 Fund (095)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Charges for Services	\$ 16,991,734	\$ 16,991,734	\$ 11,258,106	66.26%	\$ 10,979,572	68.23%
Investment Income	226,880	226,880	234,049	103.16%	156,709	120.88%
Miscellaneous	-	-	13,984	-	9,063	-
Revenues without Use of Fund Balance	17,218,614	17,218,614	11,506,139	66.82%	11,145,344	68.71%
Use of Fund Balance	5,558,757	5,293,889	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,777,371	\$ 22,512,503	\$ 11,506,139	51.11%	\$ 11,145,344	50.35%
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,129,751	\$ 8,605,448	47.47%	\$ 8,506,673	46.52%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	4,086,763	100.00%	3,528,021	100.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	4,086,763	93.25%	3,528,021	91.68%
TOTAL APPROPRIATIONS	\$ 22,777,371	\$ 22,512,503	\$ 12,692,211	56.38%	\$ 12,034,694	54.37%
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,280,752				
Fund Balance as of Report Date			\$ 24,388,569			

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Juvenile Court Supervision Fund (030)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 42,360	79.16%	\$ 37,458	71.54%
Revenues without Use of Fund Balance	53,512	53,512	42,360	79.16%	37,458	71.54%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
TOTAL REVENUES	\$ 61,551	\$ 61,551	\$ 42,360	68.82%	\$ 37,458	71.54%
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 19,822	32.20%	\$ 35,328	74.18%
TOTAL APPROPRIATIONS	\$ 61,551	\$ 61,551	\$ 19,822	32.20%	\$ 35,328	67.47%
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Fund Balance as of Report Date			\$ 148,601			

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Police Special Justice Fund (070)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 220,007	\$ 220,007	100.00%	\$ 29,587	100.00%
Revenues without Use of Fund Balance	-	220,007	220,007	100.00%	29,587	100.00%
Use of Fund Balance	500,893	280,886	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 500,893	\$ 500,893	\$ 220,007	43.92%	\$ 29,587	4.15%
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 75,923	15.16%	\$ 192,760	27.03%
TOTAL APPROPRIATIONS	\$ 500,893	\$ 500,893	\$ 75,923	15.16%	\$ 192,760	27.03%
Projected Fund Balance December 31	\$ 264,700	\$ 484,707				
Fund Balance as of Report Date			\$ 909,677			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 112,986	\$ 125,802	111.34%	\$ 266,541	100.87%
Miscellaneous	-	-	-	-	1,700	-
Revenues without Use of Fund Balance	-	112,986	125,802	111.34%	268,241	101.51%
Use of Fund Balance	582,495	469,509	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 582,495</u>	<u>\$ 582,495</u>	<u>\$ 125,802</u>	21.60%	<u>\$ 268,241</u>	44.03%
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 142,573	24.48%	\$ 220,366	36.17%
TOTAL APPROPRIATIONS	<u>\$ 582,495</u>	<u>\$ 582,495</u>	<u>\$ 142,573</u>	24.48%	<u>\$ 220,366</u>	36.17%
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,226,826				
Fund Balance as of Report Date			\$ 2,679,564			

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Sheriff Inmate Fund (090)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018		Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 415,915	54.90%	\$ 296,263	45.13%
Investment Income	-	-	19,712	-	-	-
TOTAL REVENUES	\$ 757,606	\$ 757,606	\$ 435,627	57.50%	\$ 296,263	38.50%
Appropriations:						
Sheriff	\$ 599,920	\$ 674,920	\$ 270,646	40.10%	\$ 353,244	45.90%
Appropriations without Contribution to Fund Balance	599,920	674,920	270,646	40.10%	353,244	45.90%
Contribution to Fund Balance	157,686	82,686	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 757,606	\$ 757,606	\$ 270,646	35.72%	\$ 353,244	45.90%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,193,795				
Fund Balance as of Report Date			\$ 3,276,090			

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Sheriff Special Justice Fund (065)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 60,559	\$ 60,559	100.00%	\$ 59,267	100.00%
Investment Income	-	-	-	-	13	-
Revenues without Use of Fund Balance	-	60,559	60,559	100.00%	59,280	100.02%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 160,559	\$ 60,559	37.72%	\$ 59,280	37.22%
Appropriations:						
Sheriff	\$ 100,000	\$ 160,559	\$ 33,072	20.60%	\$ 25,000	15.70%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 160,559	\$ 33,072	20.60%	\$ 25,000	15.70%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Fund Balance as of Report Date			\$ 351,531			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ 151,701	\$ 151,701	100.00%	\$ 167,517	100.00%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	151,701	151,701	100.00%	167,536	100.01%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 301,701	\$ 151,701	50.28%	\$ 167,536	52.76%
Appropriations:						
Sheriff	\$ 150,000	\$ 301,701	\$ 107,490	35.63%	\$ 55,436	17.46%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 301,701	\$ 107,490	35.63%	\$ 55,436	17.46%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Fund Balance as of Report Date			\$ 463,965			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 61,177	\$ 59,566	97.37%	\$ 70,972	214.07%
Investment Income	-	-	165	-	122	-
Revenues without Use of Fund Balance	-	61,177	59,731	97.64%	71,094	214.44%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 136,177</u>	<u>\$ 59,731</u>	43.86%	<u>\$ 71,094</u>	66.55%
Appropriations:						
Sheriff	\$ 75,000	\$ 136,177	\$ 6,060	4.45%	\$ 17,949	16.80%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 136,177</u>	<u>\$ 6,060</u>	4.45%	<u>\$ 17,949</u>	16.80%
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Fund Balance as of Report Date			\$ 356,247			

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Stadium Fund (055)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 507,135	57.96%	\$ 452,729	51.74%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	471,568	44.53%	470,873	45.27%
Investment Income	-	-	2,226	-	-	-
Miscellaneous	-	-	1	-	-	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
TOTAL REVENUES	\$ 2,334,050	\$ 2,334,050	\$ 1,380,930	59.16%	\$ 3,314,215	76.97%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,688,343	99.08%	\$ 4,128,869	96.53%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,688,343	99.08%	4,128,869	96.53%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,334,050	\$ 2,334,050	\$ 1,688,343	72.34%	\$ 4,128,869	95.89%
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Fund Balance as of Report Date			\$ 1,062,562			

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Tree Bank Fund (040)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 3,120	31.20%	\$ -	0.00%
Revenues without Use of Fund Balance	10,000	10,000	3,120	31.20%	-	0.00%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
TOTAL REVENUES	\$ 65,000	\$ 65,000	\$ 3,120	4.80%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Fund Balance as of Report Date			\$ 304,225			

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Tourism Fund (050)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Fund Balance January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 10,477,000	\$ 5,284,398	50.44%	\$ 5,097,702	56.39%
Charges for Services	100	100	247	247.00%	-	0.00%
Investment Income	25,000	25,000	71,214	284.86%	20,666	-
Miscellaneous	-	-	(2)	-	-	-
Revenues without Use of Fund Balance	9,877,100	10,502,100	5,355,857	51.00%	5,118,368	56.62%
Use of Fund Balance	-	3,499,648	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,877,100	\$ 14,001,748	\$ 5,355,857	38.25%	\$ 5,118,368	51.18%
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ 1,109,928	22.56%	\$ 1,174,303	23.85%
Tourism	3,888,580	9,081,893	7,407,993	81.57%	4,083,210	80.43%
Appropriations without Contribution to Fund Balance	8,808,435	14,001,748	8,517,921	60.83%	5,257,513	52.57%
Contribution to Fund Balance	1,068,665	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 9,877,100	\$ 14,001,748	\$ 8,517,921	60.83%	\$ 5,257,513	52.57%
Projected Fund Balance December 31	\$ 11,138,531	\$ 6,570,218				
Fund Balance as of Report Date			\$ 6,907,802			

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Airport Operating Fund (520)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 99,707	62.32%	\$ 110,979	72.30%
Miscellaneous	780,000	780,000	481,529	61.73%	467,057	60.66%
Other Financing Sources	25,000	25,000	9,180	36.72%	-	-
Revenues without Use of Net Position	965,000	965,000	590,416	61.18%	578,036	62.59%
Use of Net Position	183,188	183,188	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,148,188	\$ 1,148,188	\$ 590,416	51.42%	\$ 578,036	44.10%
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 589,223	51.36%	\$ 650,371	49.65%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,148,188	\$ 1,148,188	\$ 589,223	51.32%	\$ 650,371	49.62%
Projected Net Position December 31	\$ 603,549	\$ 603,549				
Net Position as of Report Date			\$ 787,930			

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

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Local Transit Operating Fund (515)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 1,758,461	56.09%	\$ 1,695,621	59.68%
Investment Income	84,000	84,000	64,917	77.28%	28,330	128.77%
Miscellaneous	22,000	22,000	12,490	56.77%	7,331	33.32%
Other Financing Sources	9,467,537	10,402,537	5,698,444	54.78%	4,737,857	58.33%
Revenues without Use of Net Position	12,708,787	13,643,787	7,534,312	55.22%	6,469,139	58.77%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,382,290	\$ 15,317,290	\$ 7,534,312	49.19%	\$ 6,469,139	52.24%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 29,291	37.90%
Transportation	14,382,290	15,317,290	5,041,832	32.92%	4,939,352	40.14%
TOTAL APPROPRIATIONS	\$ 14,382,290	\$ 15,317,290	\$ 5,041,832	32.92%	\$ 4,968,643	40.12%
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Net Position as of Report Date			\$ 8,274,416			

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

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Solid Waste Operating Fund (595)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 428,281	55.26%	\$ 395,859	56.55%
Charges for Services	45,756,741	45,756,741	26,283,126	57.44%	25,834,531	57.06%
Investment Income	300,000	300,000	527,092	175.70%	300,848	135.54%
Miscellaneous	150	150	1,933	1,288.67%	1,024	2,048.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 27,240,432</u>	58.17%	<u>\$ 26,532,262</u>	57.43%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,112,467	\$ 21,295,174	47.20%	\$ 20,850,648	46.86%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>45,122,467</u>	<u>45,122,467</u>	<u>21,295,174</u>	47.19%	<u>20,850,648</u>	46.85%
Working Capital Reserve	1,709,424	1,709,424	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 21,295,174</u>	45.47%	<u>\$ 20,850,648</u>	45.13%
Projected Net Position December 31	\$ 20,250,604	\$ 20,250,604				
Net Position as of Report Date			\$ 24,486,438			

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

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

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Stormwater Operating Fund (590)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 511,001	1.61%	\$ 442,376	1.40%
Investment Income	355,000	355,000	266,917	75.19%	143,944	119.95%
Miscellaneous	15,000	15,000	8,722	58.15%	6,672	51.32%
Revenues without Use of Net Position	32,064,035	32,064,035	786,640	2.45%	592,992	1.87%
Use of Net Position	5,908,262	7,563,006	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 37,972,297	\$ 39,627,041	\$ 786,640	1.99%	\$ 592,992	1.85%
Appropriations:						
Planning and Development	\$ 785,470	\$ 785,470	\$ 343,695	43.76%	\$ 306,084	42.78%
Water Resources*	37,096,827	38,751,571	21,007,529	54.21%	17,303,421	55.42%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 37,972,297	\$ 39,627,041	\$ 21,351,224	53.88%	\$ 17,609,505	54.98%
Projected Net Position December 31	\$ 23,573,056	\$ 21,918,312				
Net Position as of Report Date			\$ 8,916,734			

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

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Water and Sewer Operating Fund (501)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,645,200	\$ 170,846,732	54.13%	\$ 168,201,103	53.92%
Investment Income	500,000	500,000	1,522,947	304.59%	990,357	225.08%
Contributions and Donations	14,941,303	14,941,303	15,700,798	105.08%	12,792,284	77.40%
Miscellaneous	-	-	426,665	-	313,123	-
Revenues without Use of Net Position	330,933,287	331,086,503	188,497,142	56.93%	182,296,867	55.42%
Use of Net Position	43,192,781	42,065,917	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 374,126,068	\$ 373,152,420	\$ 188,497,142	50.51%	\$ 182,296,867	51.59%
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 527,607	53.31%	\$ 413,087	46.13%
Water Resources*	372,941,013	371,997,810	202,484,614	54.43%	187,022,495	53.09%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 374,126,068	\$ 373,152,420	\$ 203,012,221	54.40%	\$ 187,435,582	53.05%
Projected Net Position December 31	\$ 115,757,713	\$ 116,884,577				
Net Position as of Report Date			\$ 144,435,415			

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

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Administrative Support Fund (665)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 35,514,956	54.89%	\$ 31,990,929	55.84%
Investment Income	60,000	60,000	141,809	236.35%	77,212	135.52%
Miscellaneous	258,923	258,923	219,510	84.78%	896,543	97.51%
Revenues without Use of Net Position	65,018,759	65,018,759	35,876,275	55.18%	32,964,684	56.58%
Use of Net Position	2,504,234	2,335,752	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,522,993	\$ 67,354,511	\$ 35,876,275	53.26%	\$ 32,964,684	55.32%
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,130,533	\$ 2,082,653	50.42%	\$ 2,039,229	50.11%
Financial Services	10,031,179	9,905,210	5,142,221	51.91%	4,762,818	50.56%
Human Resources	4,101,535	4,052,055	2,207,338	54.47%	1,907,121	52.86%
Information Technology Services	33,285,829	32,998,948	14,889,593	45.12%	13,814,928	49.43%
Law	2,474,311	2,474,311	1,356,231	54.81%	1,317,036	56.84%
Support Services	12,739,019	12,570,954	6,453,548	51.34%	6,085,199	55.32%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	1,218,500	506,568	41.57%	283,986	23.25%
Total Non-Departmental	722,500	1,222,500	506,568	41.44%	283,986	23.17%
TOTAL APPROPRIATIONS	\$ 67,522,993	\$ 67,354,511	\$ 32,638,152	48.46%	\$ 30,210,317	50.70%
Projected Net Position December 31	\$ 8,162,724	\$ 8,331,206				
Net Position as of Report Date			\$ 13,905,081			

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Auto Liability Fund (606)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 466,667	58.33%	\$ 466,667	58.33%
Investment Income	16,000	16,000	21,359	133.49%	11,660	80.21%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	488,026	59.81%	478,512	58.75%
Use of Net Position	218,705	218,705	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,705	\$ 1,034,705	\$ 488,026	47.17%	\$ 478,512	26.83%
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,034,705	\$ 567,262	54.82%	\$ 1,332,112	74.70%
TOTAL APPROPRIATIONS	\$ 1,034,705	\$ 1,034,705	\$ 567,262	54.82%	\$ 1,332,112	74.70%
Projected Net Position December 31	\$ 1,943,242	\$ 1,943,242				
Net Position as of Report Date			\$ 2,082,711			

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Fleet Management Fund (610)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 3,716,502	56.10%	\$ 3,153,323	54.99%
Miscellaneous	275,800	275,800	281,557	102.09%	279,876	103.39%
Other Financing Sources	-	-	5,365	-	-	-
Revenues without Use of Net Position	6,900,468	6,900,468	4,003,424	58.02%	3,433,199	57.17%
Use of Net Position	717,503	704,977	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,617,971	\$ 7,605,445	\$ 4,003,424	52.64%	\$ 3,433,199	53.11%
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,400,845	\$ 3,883,816	52.48%	\$ 3,466,076	53.73%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	111,183	58.33%	-	-
Total Non-Departmental	204,600	204,600	111,183	54.34%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,617,971	\$ 7,605,445	\$ 3,994,999	52.53%	\$ 3,466,076	53.62%
Projected Net Position December 31	\$ 84,112	\$ 96,638				
Net Position as of Report Date			\$ 810,040			

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Group Self-Insurance Fund (605)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 33,378,310	58.41%	\$ 30,310,788	58.41%
Investment Income	250,000	250,000	290,108	116.04%	212,916	121.67%
Miscellaneous	-	-	196,360	-	109,082	-
Revenues without Use of Net Position	57,398,345	57,398,345	33,864,778	59.00%	30,632,786	58.83%
Use of Net Position	3,603,104	3,572,304	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 61,001,449	\$ 60,970,649	\$ 33,864,778	55.54%	\$ 30,632,786	55.64%
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,960,649	\$ 31,990,250	52.48%	\$ 30,650,074	55.68%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 61,001,449	\$ 60,970,649	\$ 31,990,250	52.47%	\$ 30,650,074	55.67%
Projected Net Position December 31	\$ 23,357,695	\$ 23,388,495				
Net Position as of Report Date			\$ 28,835,327			

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Risk Management Fund (602)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018	% Actual to Current Budget	Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 2,916,667	58.33%	\$ 2,624,999	58.33%
Investment Income	97,500	97,500	84,151	86.31%	71,531	95.37%
Miscellaneous	-	-	14,185	-	438,453	-
Revenues without Use of Net Position	5,097,500	5,097,500	3,015,003	59.15%	3,134,983	68.52%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,500,106	\$ 7,500,106	\$ 3,015,003	40.20%	\$ 3,134,983	43.22%
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 4,590,851	61.29%	\$ 4,562,082	62.99%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,500,106	\$ 7,500,106	\$ 4,590,851	61.21%	\$ 4,562,082	62.90%
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Net Position as of Report Date			\$ 7,753,967			

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Workers' Compensation Fund (604)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 07/31/2018	Actuals YTD as of 07/31/2018		Actuals YTD as of 07/31/2017	% Actual to 07/31/2017 Budget
Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 1,458,334	58.33%	\$ 1,458,334	58.33%
Investment Income	128,500	128,500	126,265	98.26%	93,694	187.39%
Miscellaneous	-	-	86,470	-	21,178	-
Revenues without Use of Net Position	2,628,500	2,628,500	1,671,069	63.58%	1,573,206	61.69%
Use of Net Position	1,282,304	1,274,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,910,804	\$ 3,903,106	\$ 1,671,069	42.81%	\$ 1,573,206	46.47%
Appropriations:						
Human Resources	\$ 3,900,804	\$ 3,893,106	\$ 2,756,078	70.79%	\$ 2,448,895	72.54%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,910,804	\$ 3,903,106	\$ 2,756,078	70.61%	\$ 2,448,895	72.33%
Projected Net Position December 31	\$ 6,356,575	\$ 6,364,273				
Net Position as of Report Date			\$ 6,553,870			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 07/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ -	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Contributions and Donations	-	2,800
Miscellaneous	965,695	976,695	11,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	10,000	10,000
				Total: Miscellaneous	10,000	11,000
Use of Fund Balance	27,423,845	27,723,013.00	299,168	To adjust budget for 90 day job vacancies.	(79,224)	(635,832)
				GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	320,000	320,000
				Total: Use of Fund Balance	240,776	299,168
<i>Total: General Fund</i>			312,968		250,776	312,968
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	609,424	551,634	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
<i>Total: Development and Enforcement Services District Fund</i>			(57,790)		-	(57,790)
Fire and Emergency Medical Services District Fund (102)						
Miscellaneous	1,500	47,698	46,198	GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
<i>Total: Fire and Emergency Medical Services District Fund</i>			46,198		-	46,198

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Use of Fund Balance	7,595,650	6,666,273	(929,377)	To adjust budget for 90 day job vacancies.	(160,680)	(929,377)
<i>Total: Police Services District Fund</i>			(929,377)		(160,680)	(929,377)
Recreation Fund (105)						
Use of Fund Balance	2,149,496	2,104,897	(44,599)	To adjust budget for 90 day job vacancies.	(7,705)	(44,599)
<i>Total: Recreation Fund</i>			(44,599)		(7,705)	(44,599)
Street Lighting Fund (002)						
Charges for Services	7,390,762	7,411,649	20,887	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	1,180	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	5,133	5,133
<i>Total: Street Lighting Fund</i>			20,887		6,313	20,887
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	135,010	135,010	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	135,010
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			135,010		-	135,010
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	9,785	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Use of Fund Balance	5,558,757	5,293,889	(264,868)	To adjust budget for 90 day job vacancies.	(45,335)	(264,868)
<i>Total: E-911 Fund</i>			(264,868)		(45,335)	(264,868)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	220,007	220,007	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	21,603	220,007
Use of Fund Balance	500,893	280,886	(220,007)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(21,603)	(220,007)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	112,986	112,986	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	25,529	112,986
Use of Fund Balance	582,495	469,509	(112,986)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(25,529)	(112,986)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	60,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		-	60,559
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	151,701	151,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,916	151,701
<i>Total: Sheriff Special Treasury Fund</i>			151,701		7,916	151,701
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	61,177	61,177	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	61,177
<i>Total: Sheriff Special State Fund</i>			61,177		-	61,177

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tourism Fund (050)						
Taxes	9,852,000	10,477,000	625,000	GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax".	-	625,000
Use of Fund Balance	-	3,499,648	3,499,648	GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	3,499,648
<i>Total: Tourism Fund</i>			4,124,648		-	4,124,648
Airport Operating Fund (520)						
Use of Net Position	183,188	183,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Other Financing Sources	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	320,000	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		320,000	935,000
Stormwater Operating Fund (590)						
Use of Net Position	5,908,262	7,563,006	1,654,744	To adjust budget for 90 day job vacancies.	(11,143)	(75,256)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,654,744		(11,143)	1,654,744

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Charges for Services	315,491,984	315,645,200	153,216	GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	153,216
Use of Net Position	43,192,781	42,065,917	(1,126,864)	To adjust budget for 90 day job vacancies.	(187,671)	(973,648)
				GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	(153,216)
<i>Total: Water and Sewer Operating Fund</i>			(973,648)		(187,671)	(973,648)
Administrative Support Fund (665)						
Use of Net Position	2,504,234	2,335,752	(168,482)	To adjust budget for 90 day job vacancies.	(17,836)	(668,482)
				GCID20180864 Ratification of all budget amendments.	500,000	500,000
<i>Total: Administrative Support Fund</i>			(168,482)		482,164	(168,482)
Fleet Management Fund (610)						
Use of Net Position	717,503	704,977	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)
Group Self-Insurance Fund (605)						
Use of Net Position	3,603,104	3,572,304	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
Workers' Compensation Fund (604)						
Use of Net Position	1,282,304	1,274,606	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
Total Revenue Budget Adjustments			\$ 5,022,889		\$ 654,635	\$ 5,022,889

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS
AS OF 07/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,303,160	\$ 2,304,160	\$ 1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	\$ -	\$ 1,000
Financial Services	10,409,954	10,376,868	(33,086)	To adjust budget for 90 day job vacancies.	-	(33,086)
Transportation	21,311,135	21,159,344	(151,791)	To adjust budget for 90 day job vacancies.	(29,953)	(151,791)
Planning and Development	698,508	681,275	(17,233)	To adjust budget for 90 day job vacancies.	-	(17,233)
Corrections	17,581,177	17,449,717	(131,460)	To adjust budget for 90 day job vacancies.	(21,428)	(193,960)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	52,500
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	10,000	10,000
				Total: Corrections	(11,428)	(131,460)
Community Services	12,257,181	12,093,547	(163,634)	To adjust budget for 90 day job vacancies.	(27,843)	(166,434)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Community Services	(27,843)	(163,634)
Community Services - Elections	7,892,250	7,868,056	(24,194)	To adjust budget for 90 day job vacancies.	-	(24,194)
Juvenile Court	8,026,992	8,800,858	773,866	Transfer from Non-Departmental: Court Reporters Reserve.	-	169,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	552,000

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court (cont.)				Transfer from Non-Departmental: Court Interpreters Reserve.	-	102,000
				To adjust budget for 90 day job vacancies.	-	(49,134)
				Total: Juvenile Court	-	773,866
Sheriff	90,766,098	91,390,084	623,986	Transfer from Non-Departmental: Inmate Medical Reserve.	-	623,986
Judiciary	20,945,067	25,798,067	4,853,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,878,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	393,000
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,582,000
				Total: Judiciary	-	4,853,000
Probate Court	2,797,379	2,967,879	170,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	166,000
				Total: Probate Court	-	170,500
Solicitor General	5,450,717	5,452,217	1,500	Transfer from Non-Departmental: Court Reporters Reserve.	-	1,500
Non-Departmental:						
Contribution to Local Transit	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	320,000	320,000
				Total: Contribution to Local Transit	320,000	935,000
Reserves - Court Interpreters	840,000	340,500	(499,500)	Transfer to Juvenile Court.	-	(102,000)
				Transfer to Judiciary.	-	(393,000)
				Transfer to Probate Court.	-	(4,500)
				Total: Reserves - Court Interpreters	-	(499,500)
Reserves - Court Reporters	2,400,000	647,500	(1,752,500)	Transfer to Juvenile Court.	-	(169,000)
				Transfer to Judiciary.	-	(1,582,000)
				Transfer to Solicitor General.	-	(1,500)
				Total: Reserves - Court Reporters	-	(1,752,500)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Indigent Defense	5,000,000	1,404,000	(3,596,000)	Transfer to Juvenile Court.	-	(552,000)
				Transfer to Judiciary.	-	(2,878,000)
				Transfer to Probate Court.	-	(166,000)
				Total: Reserves - Indigent Defense	-	(3,596,000)
Reserves - Prisoner Medical	1,750,000	1,073,514	(676,486)	Transfer to Corrections.	-	(52,500)
				Transfer to Sheriff.	-	(623,986)
				Total: Reserves - Prisoner Medical	-	(676,486)
Total Non-Departmental			(5,589,486)		320,000	(5,589,486)
<i>Total: General Fund</i>			312,968		250,776	312,968
Development and Enforcement Services District Fund (104)						
Planning and Development	7,992,587	7,934,797	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
<i>Total: Development and Enforcement Services District Fund</i>			(57,790)		-	(57,790)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	110,253,377	(889,590)	To adjust budget for 90 day job vacancies.	(194,622)	(935,788)
				GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				Total: Fire and Emergency	(194,622)	(889,590)
Contribution to Fund Balance	2,052,759	3,006,044	953,285	To adjust budget for 90 day job vacancies.	194,622	953,285
<i>Total: Fire and Emergency Services District Fund</i>			46,198		-	46,198
Police Services District Fund (106)						
Police Services	106,493,225	105,882,348	(610,877)	To adjust budget for 90 day job vacancies.	(160,680)	(929,377)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	318,500
				Total: Police Services	(160,680)	(610,877)
Recorder's Court	1,855,316	1,954,816	99,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	31,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	68,500
				Total: Recorder's Court	-	99,500

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental	5,296,886	4,878,886	(418,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(31,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(68,500)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(318,500)
				Total: Non-Departmental	-	(418,000)
<i>Total: Police Services District Fund</i>			(929,377)		(160,680)	(929,377)
Recreation Fund (105)						
Community Services	38,075,611	38,031,012	(44,599)	To adjust budget for 90 day job vacancies.	(7,705)	(44,599)
<i>Total: Recreation Fund</i>			(44,599)		(7,705)	(44,599)
Street Lighting Fund (002)						
Transportation	7,543,825	7,564,712	20,887	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	1,180	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	5,133	5,133
<i>Total: Street Lighting Fund</i>			20,887		6,313	20,887
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	140,000	275,010	135,010	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	135,010
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			135,010		-	135,010

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	23,328	33,113	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785
E-911 Fund (095)						
Police Services	18,394,619	18,129,751	(264,868)	To adjust budget for 90 day job vacancies.	(45,335)	(264,868)
<i>Total: E-911 Fund</i>			(264,868)		(45,335)	(264,868)
Sheriff Inmate Fund (090)						
Sheriff	599,920	674,920	75,000	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	75,000
Contribution to Fund Balance	157,686	82,686	(75,000)	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	(75,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	160,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		-	60,559
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	301,701	151,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,916	151,701
<i>Total: Sheriff Special Treasury Fund</i>			151,701		7,916	151,701
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	136,177	61,177	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	61,177
<i>Total: Sheriff Special State Fund</i>			61,177		-	61,177

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

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Transportation	1,147,188	1,147,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Transportation	14,382,290	15,317,290	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	320,000	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		320,000	935,000
Stormwater Operating Fund (590)						
Water Resources	37,096,827	38,751,571	1,654,744	To adjust budget for 90 day job vacancies.	(11,143)	(75,256)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,654,744		(11,143)	1,654,744
Water and Sewer Operating Fund (501)						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	-	(30,445)
Water Resources	372,941,013	371,997,810	(943,203)	To adjust budget for 90 day job vacancies.	(187,671)	(943,203)
<i>Total: Water and Sewer Operating Fund</i>			(973,648)		(187,671)	(973,648)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
County Administration	4,168,620	4,130,533	(38,087)	To adjust budget for 90 day job vacancies.	-	(38,087)
Financial Services	10,031,179	9,905,210	(125,969)	To adjust budget for 90 day job vacancies.	-	(125,969)
Human Resources	4,101,535	4,052,055	(49,480)	To adjust budget for 90 day job vacancies.	-	(49,480)
Information Technology	33,285,829	32,998,948	(286,881)	To adjust budget for 90 day job vacancies.	-	(286,881)
Support Services	12,739,019	12,570,954	(168,065)	To adjust budget for 90 day job vacancies.	(17,836)	(168,065)
Non-Departmental	722,500	1,222,500	500,000	GCID20180864 Ratification of all budget amendments.	500,000	500,000
<i>Total: Administrative Support Fund</i>			(168,482)		482,164	(168,482)
Fleet Management Fund (610)						
Support Services	7,413,371	7,400,845	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)
Group Self-Insurance Fund (605)						
Human Resources	60,991,449	60,960,649	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
Workers' Compensation Fund (604)						
Human Resources	3,900,804	3,893,106	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
Total Appropriation Budget Adjustments			\$ 5,022,889		\$ 654,635	\$ 5,022,889