



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
JULY 31, 2019
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Maria Woods
CFO/Director of Financial Services

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

DATE: August 21, 2019

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

This report includes:

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

EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in July and early August, including: 1) the adoption of 2019 millage rates, the state of Georgia's approval of the digest, and the mailing of property tax bills; 2) the Purchasing Division's receipt of the *Achievement of Excellence in Procurement* Award; and 3) the continuation of fiscal year 2020 budget preparation. Highlights from these activities, as well as an update of residential and commercial property tax appeals, are discussed below.

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

2019 Millage Rate Adoption

On July 16, 2019, the Gwinnett County Board of Commissioners adopted the same millage rates as last year for the General Fund, special service districts, and recreation. The 2019 total property tax millage rate for property owners in unincorporated Gwinnett County was set at 13.319. Millage rates for service districts in Gwinnett are based on property location and county services provided, such as police, fire, and emergency medical. Details on millage rates are available on the County's [Your Money webpage](#).

The 2019 digest was approved by the state on July 18, 2019. Property tax bills were mailed by August 15 and have a single due date of October 15, 2019.

Achievement of Excellence in Procurement Award

In July, Gwinnett County's Purchasing Division received the 2019 *Achievement of Excellence in Procurement* Award from the National Purchasing Institute. 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 21 consecutive years.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2019 tax year for residential and commercial properties were mailed in early April (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 11,807 residential and commercial real property tax appeals, a 41 percent increase from the number of real property appeals filed last year. As of August 12, 2019, 29 percent of the appeals have been settled.

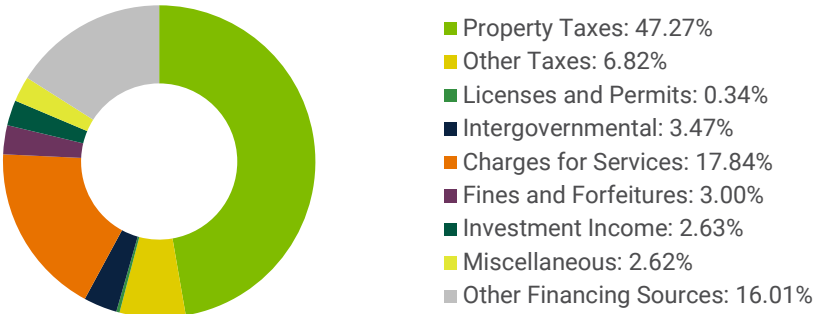
2020 Budget Preparation

The fiscal year 2020 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.

GENERAL FUND (PAGE 11)

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

**GENERAL FUND
2019 YTD REVENUES BY CATEGORY**



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

Current year motor vehicle taxes and prior year property taxes make up approximately 47 percent of year-to-date revenues in the General Fund. Total property taxes actually make up nearly 74 percent of the fund’s budgeted revenues, so the property tax percentage will increase when current year property taxes are collected in the next few months.

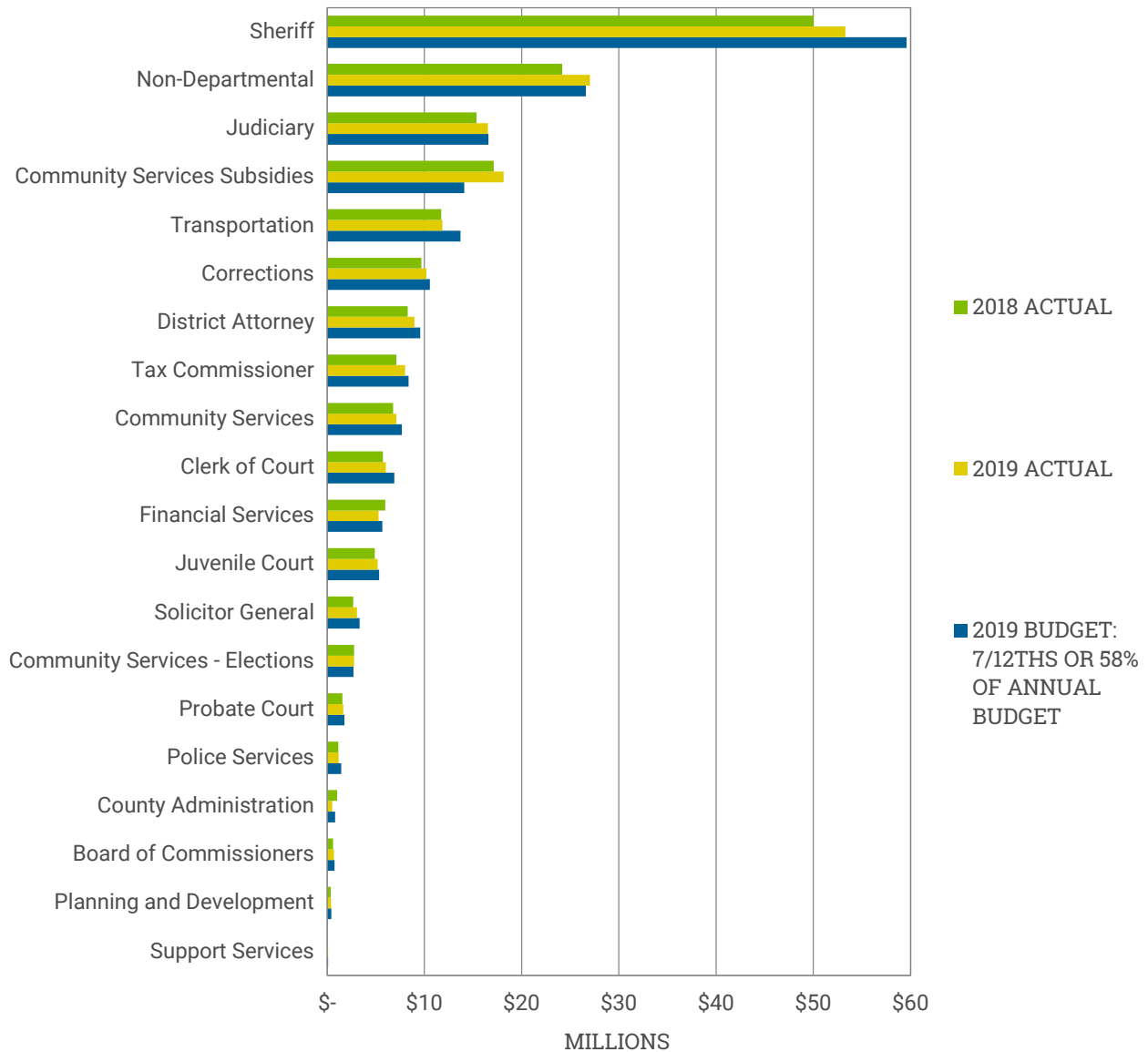
Licenses and permits revenues increased \$23,400, or 14.6 percent, from this same time last year due to an increase in utility right-of-way permits as telecommunications providers continue installing new mini cell towers, a trend which began in late 2018.

Charges for services revenues are down \$450,300, or 4.4 percent, compared to this same time last year. This is primarily due to a decline in filing fees resulting from a decrease in the number of filings. Court revenues are also down due to legislative changes in fee collections.

Fines and forfeitures are down approximately \$265,600, or 14.0 percent, compared to this same time last year. This is primarily due to a decrease in fines collected by the Clerk of Court’s Office. Fines and forfeitures can vary greatly based on the types of court cases, timing, and the amounts imposed by judges.

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

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



Based on the percentage of the fiscal year that has lapsed, non-departmental expenditures in the General Fund are currently over budget for the following reasons:

- Expenditures for the Homelessness Initiative are at 96 percent of budget because a \$950,000 payment was made to the United Way in accordance with an agreement between the organization and Gwinnett County.
- Expenditures for the maintenance of our 800 MHZ radio system are over budget because the annual payment for license and support agreements was made in June.
- Expenditures for other governmental agencies are over budget and approximately \$100,600 higher than this same time last year, primarily due to the timing of payments to Good Samaritan and Hope Clinic. This year the full annual contributions to both organizations were made in May, whereas last year contributions were made in June, July, and September.

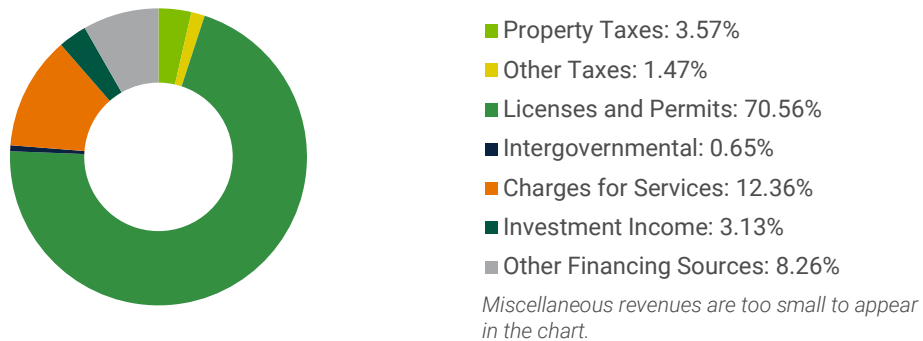
The General Fund budget includes \$1.2 million in contributions to the Airport Fund for capital improvements at Briscoe Field. Contributions of approximately \$727,000 have been made to the Airport Fund in 2019, whereas no contributions had been made at this same time last year.

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

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

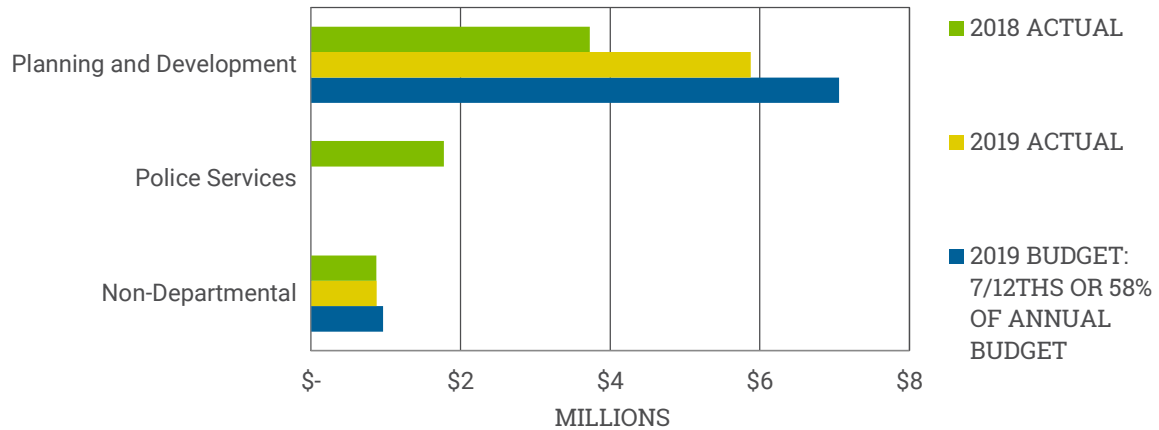
The Development and Enforcement Services District Fund accounts for revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and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

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily for licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes in the next few months 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 2018-2019 YTD EXPENDITURES**

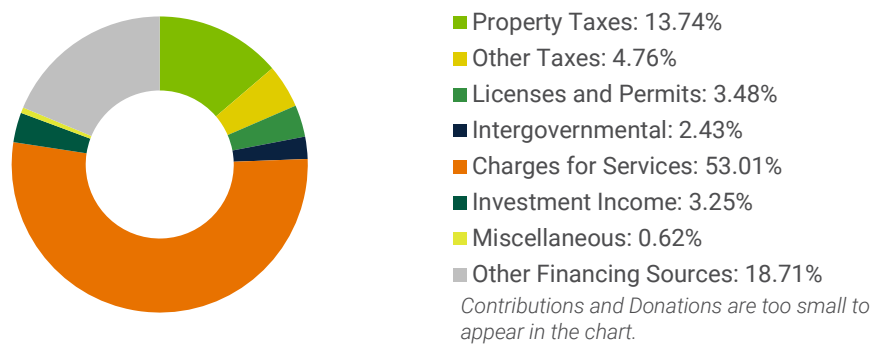


In April, the 2019 budget and expenditures for the Code Enforcement Division were transferred from Police Services to Planning and Development.

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

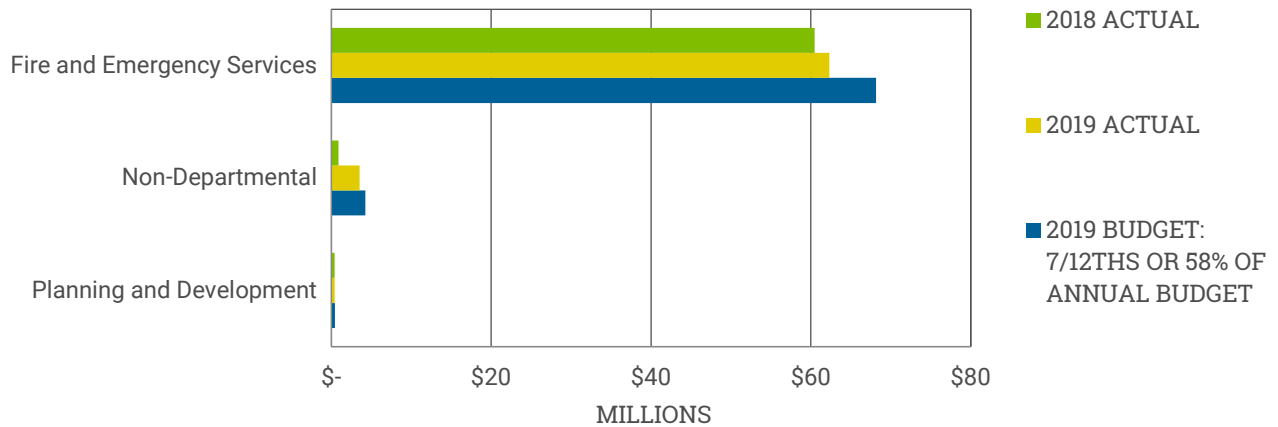
The Fire and Emergency Medical Services District Fund accounts for revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for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

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



Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source will shift to property taxes in the next few months 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 2018-2019 YTD EXPENDITURES**

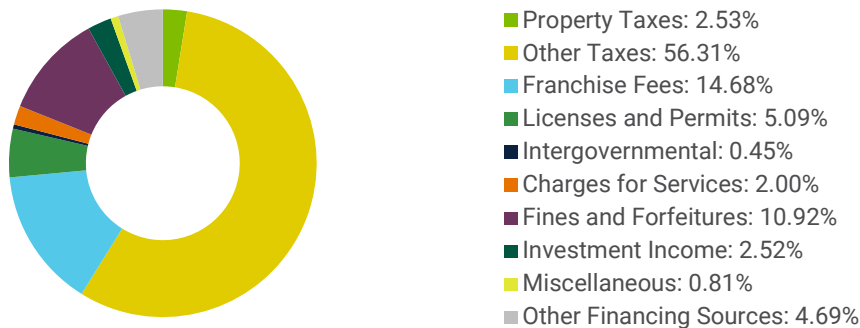


As shown in the chart above, non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$2.6 million over this same time last year due to an increase in contributions to capital for future capital needs.

POLICE SERVICES DISTRICT FUND (PAGE 17)

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

**POLICE SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY**



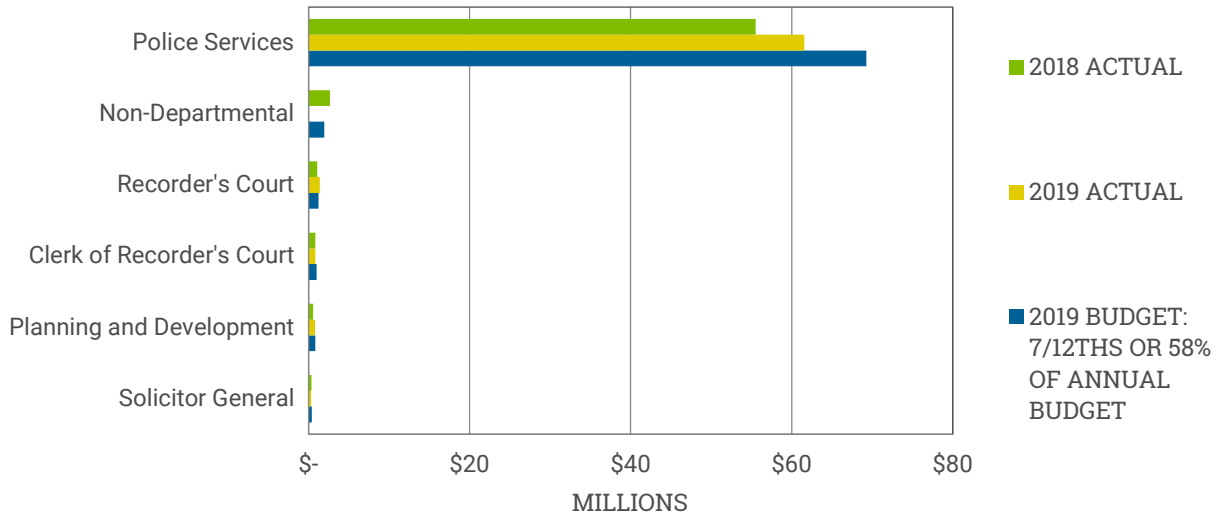
The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

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 in the next few months when they are collected. Property taxes and insurance premium taxes represent approximately 55 percent of the fund's annual budget.

Charges for services revenues in the Police Services District Fund decreased approximately \$120,100, or 15.6 percent, from this same time last year, primarily due to decreases in false alarm fees.

Fines and forfeitures in the Police Services District Fund are down approximately \$558,500, or 13.6 percent, from this same time last year, primarily due to decreases in Recorder’s Court fines and school bus camera citations. In addition to a decline in the overall number of school bus camera citations issued, school bus citation fees were reduced by House Bill 978, which became effective July 1, 2018.

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



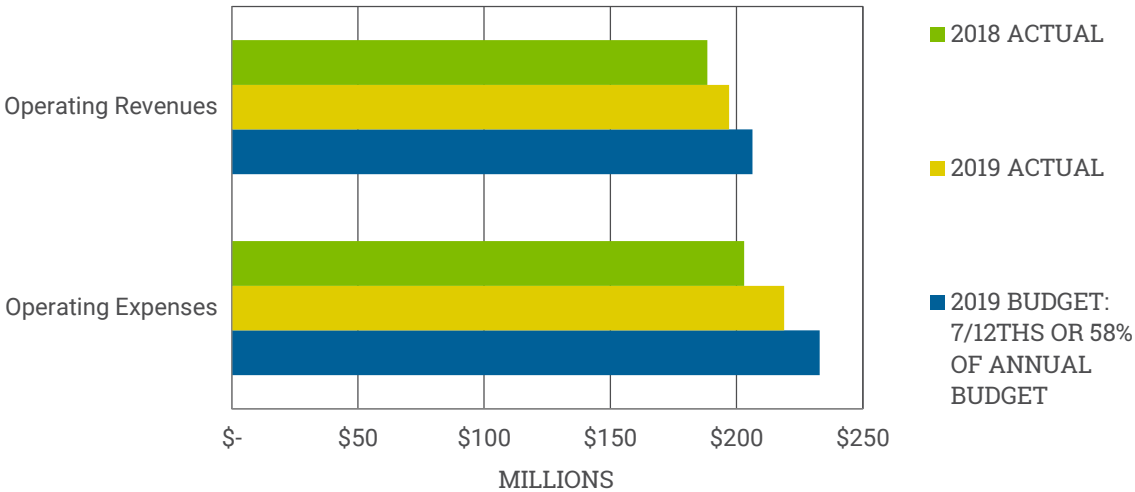
As shown in the chart above, non-departmental expenditures in the Police Services District Fund reflect \$0 expended to date for this fiscal year. At this same time last year, approximately \$1.6 million in payments to cities and \$1.0 million in contributions to capital had been made. The payments to cities were a result of a negotiated Service Delivery Strategy agreement reached between Gwinnett County and its cities in early 2012.

Recorder’s Court expenditures in the Police Services District Fund are higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a retirement payout. Staff will continue to monitor these expenditures to determine if a budget adjustment is necessary.

WATER & SEWER OPERATING FUND (PAGE 47)

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

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



Year-to-date Water and Sewer Operating Fund revenues are approximately \$8.6 million, or 4.6 percent, higher than this time last year. This is primarily attributable to increases in water and sewer retail revenues and conservation surcharges, as well as an increase in water and sewer rates effective January 1, 2019. As of the end of June, year-to-date water consumption is up approximately 4.8 percent over last year.

Although year-to-date revenues are coming in higher than this same time last year, they are approximately \$9.2 million, or 4.5 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 2018. This will cause revenues to appear understated when compared to budget until year end. Lower than expected water and sewer retail revenues and conservation surcharges are also contributing to revenues coming in under budget. Despite being higher than last year (per the previous paragraph), these revenues are coming in lower than budgeted expectations.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$15.9 million, or 7.8 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund for future capital needs. There have also been increases in bio-solid transportation and disposal costs.

Although year-to-date expenses are higher than this time last year, they are approximately \$14.1 million, or 6.0 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.

RECURRING MONTHLY FINANCIAL TRENDS

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

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.

Charges for services revenues in the E-911 Fund are up approximately \$1.4 million, or 12.4 percent, compared to this same time last year, primarily due to an increase in prepaid wireless phone revenues. Due to a new law that went into effect January 1, 2019, prepaid wireless phone revenues are being collected monthly instead of annually. As of the date of this report, the County has received payments through June, whereas last year an annual payment was received in September. In addition, a prepaid wireless phone rate increase went into effect January 1, 2019 and is expected to increase total prepaid wireless revenues for the year.

Tax revenues in the Tourism Fund are up approximately \$935,100, or 17.7 percent, over this same time last year, primarily due to an increase in the hotel/motel tax rate. In May 2018, the Gwinnett County Board of Commissioners amended the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 to 8 percent effective August 1, 2018. The increase allows the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County.

Expenses in the Local Transit Operating Fund are up approximately \$3.9 million, or 77.5 percent, over this same time last year, primarily due to the timing of payments to our transit services provider. This year's postings reflect payments through May, whereas last year only reflected payments through April. Additionally, some expenses that were grant funded last year were paid from the Local Transit Operating Fund this year. Other factors contributing to the year-over-year increase in expenses include increases in contributions to the Transit Renewal and Extension Fund and expenses related to the Snellville micro transit pilot program which began in September 2018 and ended in April 2019.

Information Technology Services expenses in the Administrative Support Fund increased approximately \$4.2 million, or 28.0 percent, compared to this same time last year, primarily due to the County's cyber security initiatives. The County executed an enterprise agreement related to software licensing and subscriptions, firewalls, and other enhancements. Additionally, expenses increased for personal services as the County strives to remain competitive in attracting and retaining a quality talent pool, and for the purchase of assets related to cloud-based solutions.

Law Department expenses in the Administrative Support Fund are approximately \$243,000, or 17.9 percent, higher than this same time last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. Staff will continue to monitor this fund throughout the year to determine if a budget adjustment is necessary.

Miscellaneous revenues in the Group Self-Insurance Fund are approximately \$960,700 higher than this same time last year, primarily due to stop loss insurance reimbursements.

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 159,244,620	\$ 159,244,620	\$ 159,244,620			
Revenues:						
Taxes	\$ 254,281,085	\$ 254,281,085	\$ 29,356,421	11.54%	\$ 28,689,583	11.65%
Licenses and Permits	363,300	363,300	183,965	50.64%	160,524	44.18%
Intergovernmental	3,789,369	3,789,369	1,881,658	49.66%	1,903,484	53.10%
Charges for Services	28,434,324	28,434,324	9,683,350	34.06%	10,133,674	37.08%
Fines and Forfeitures	3,669,246	3,669,246	1,629,066	44.40%	1,894,654	44.02%
Investment Income	1,728,271	1,728,271	1,427,205	82.58%	972,728	112.27%
Contributions and Donations	94,714	102,714	21,879	21.30%	21,482	34.21%
Miscellaneous	1,315,499	1,778,261	1,424,711	80.12%	1,170,987	119.89%
Other Financing Sources	165,000	8,701,894	8,688,626	99.85%	273,001	165.46%
Revenues without Use of Fund Balance	293,840,808	302,848,464	54,296,881	17.93%	45,220,117	15.93%
Use of Fund Balance	42,187,652	33,295,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 336,028,460	\$ 336,144,337	\$ 54,296,881	16.15%	\$ 45,220,117	14.11%
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ 683,056	53.11%	\$ 611,156	47.33%
County Administration	1,402,004	1,402,004	509,191	36.32%	1,028,917	44.65%
Financial Services	9,758,355	9,730,676	5,271,410	54.17%	5,963,225	57.47%
Tax Commissioner	14,331,834	14,331,834	8,002,078	55.83%	7,104,639	53.71%
Transportation	23,620,795	23,511,763	11,852,815	50.41%	11,742,682	55.50%
Planning and Development	735,029	735,029	405,933	55.23%	358,864	52.68%
Police Services	2,487,011	2,487,011	1,186,849	47.72%	1,158,825	52.20%
Corrections	18,337,006	18,111,090	10,203,266	56.34%	9,692,650	55.55%
Community Services	13,235,548	13,149,500	7,120,658	54.15%	6,778,820	56.05%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	1,003,770	91.64%	739,050	74.22%
Board of Health	1,574,641	1,574,641	1,180,981	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	7,358	84.59%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	150,000	75.00%	131,250	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	790,714	777,747	413,987	53.23%	388,821	51.17%
Library Subsidy	18,610,929	18,610,929	13,958,197	75.00%	13,275,600	75.00%
Mental Health	793,341	793,341	595,006	75.00%	576,223	75.00%
Total Community Services Subsidies	24,194,444	24,181,477	18,149,844	75.06%	17,133,480	74.19%
Community Services - Elections	4,687,116	4,651,845	2,753,212	59.19%	2,763,806	35.13%
Juvenile Court	8,416,428	9,173,901	5,196,142	56.64%	4,891,403	55.58%
Sheriff	101,188,350	102,172,750	53,303,134	52.17%	50,037,237	54.75%

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Clerk of Court	11,855,443	11,855,443	6,039,005	50.94%	5,729,019	53.89%
Judiciary	25,078,373	28,461,473	16,523,523	58.06%	15,350,468	59.50%
Probate Court	2,941,278	3,044,178	1,658,528	54.48%	1,568,281	52.84%
District Attorney	16,386,417	16,386,417	8,956,602	54.66%	8,274,486	54.15%
Solicitor General	5,716,167	5,716,867	3,050,196	53.35%	2,682,060	49.19%
Support Services	113,022	161,812	81,367	50.28%	-	-
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	167,759	33.55%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Airport	625,000	1,246,295	727,005	58.33%	-	0.00%
Contribution to Capital	13,332,239	13,332,239	7,777,139	58.33%	8,741,013	58.33%
Contribution to Local Transit	13,087,000	13,087,000	7,634,083	58.33%	5,698,444	54.78%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	960,575	96.06%	-	0.00%
Medical Examiner	1,321,634	1,321,634	762,954	57.73%	762,271	57.70%
Motor Vehicle Contribution	5,006,064	5,006,064	4,926,765	98.42%	4,751,075	50.28%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	200,000	200,000	62,252	31.13%	45,050	21.98%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	305,800	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	173,400	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	1,667,300	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,750,000	742,627	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	2,258,014	87.02%	2,189,331	85.64%
Other Governmental Agencies	510,000	513,436	451,068	87.85%	350,483	69.77%
Other Miscellaneous	447,500	447,500	53,330	11.92%	52,778	26.32%
Total Non-Departmental	50,219,318	45,593,176	27,013,185	59.25%	24,158,204	49.85%
TOTAL APPROPRIATIONS	\$ 336,028,460	\$ 336,144,337	\$ 187,959,994	55.92%	\$ 177,028,222	55.23%

Projected Fund Balance December 31

\$ 117,056,968 **\$ 125,948,747**

Fund Balance as of Report Date

\$ 25,581,507

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

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 320,500	\$ 199,442	62.23%	\$ 291,975	61.12%
Investment Income	-	-	64,340	-	107,860	143.81%
Revenues without Use of Fund Balance	320,500	320,500	263,782	82.30%	399,835	72.34%
Use of Fund Balance	3,934,750	12,470,694	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,255,250</u>	<u>\$ 12,791,194</u>	<u>\$ 263,782</u>	2.06%	<u>\$ 399,835</u>	9.41%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 12,791,194	\$ 12,791,193	100.00%	\$ 4,247,450	99.92%
TOTAL APPROPRIATIONS	<u>\$ 4,255,250</u>	<u>\$ 12,791,194</u>	<u>\$ 12,791,193</u>	100.00%	<u>\$ 4,247,450</u>	99.92%
Projected Fund Balance December 31	\$ 8,592,661	\$ 56,717				
Fund Balance as of Report Date			\$ -			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 10,802,303	\$ 10,802,303	\$ 10,802,302			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,347,080	\$ 209,612	2.85%	\$ 225,019	3.26%
Licenses and Permits	3,951,600	3,951,600	2,935,164	74.28%	2,781,324	68.60%
Intergovernmental	51,710	51,710	26,913	52.05%	25,855	57.93%
Charges for Services	415,755	415,755	514,060	123.64%	416,786	80.18%
Investment Income	163,000	163,000	130,067	79.80%	91,740	141.14%
Miscellaneous	-	-	4,131	-	11,073	-
Other Financing Sources	349,260	349,260	343,728	98.42%	331,470	50.28%
Revenues without Use of Fund Balance	12,278,405	12,278,405	4,163,675	33.91%	3,883,267	31.73%
Use of Fund Balance	1,602,967	1,472,396	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 13,881,372	\$ 13,750,801	\$ 4,163,675	30.28%	\$ 3,883,267	30.36%
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 12,097,733	\$ 5,878,757	48.59%	\$ 3,726,630	46.97%
Police Services	3,351,716	-	-	-	1,779,169	55.40%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,596,068	1,596,068	881,165	55.21%	875,000	55.19%
Total Non-Departmental	1,653,068	1,653,068	881,165	53.30%	875,000	53.27%
TOTAL APPROPRIATIONS	\$ 13,881,372	\$ 13,750,801	\$ 6,759,922	49.16%	\$ 6,380,799	49.89%
Projected Fund Balance December 31	\$ 9,199,336	\$ 9,329,907				
Fund Balance as of Report Date			\$ 8,206,055			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 57,781,169	\$ 57,781,169	\$ 57,781,169			
Revenues:						
Taxes	\$ 100,603,441	\$ 100,603,441	\$ 3,020,718	3.00%	\$ 2,977,353	3.18%
Licenses and Permits	855,000	855,000	567,925	66.42%	501,752	55.69%
Intergovernmental	678,572	678,572	396,663	58.46%	388,477	62.44%
Charges for Services	15,554,860	15,554,860	8,655,654	55.65%	7,733,424	49.94%
Investment Income	519,000	519,000	531,486	102.41%	315,137	175.08%
Contributions and Donations	-	-	1,885	-	130	-
Miscellaneous	2,000	2,000	100,736	5,036.80%	211,173	442.73%
Other Financing Sources	3,104,536	3,104,536	3,055,358	98.42%	2,946,403	50.28%
Revenues without Use of Fund Balance	121,317,409	121,317,409	16,330,425	13.46%	15,073,849	12.90%
Use of Fund Balance	4,749,765	3,599,122	-	0.00%	-	-
TOTAL REVENUES	\$ 126,067,174	\$ 124,916,531	\$ 16,330,425	13.07%	\$ 15,073,849	12.90%
Appropriations:						
Planning and Development	\$ 792,002	\$ 792,002	\$ 423,284	53.44%	\$ 417,003	53.60%
Fire and Emergency Services	117,960,492	116,809,849	62,327,366	53.36%	60,481,245	54.86%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	6,954,680	6,954,680	3,520,230	50.62%	875,000	36.16%
Total Non-Departmental	7,314,680	7,314,680	3,520,230	48.13%	875,000	31.47%
TOTAL APPROPRIATIONS	\$ 126,067,174	\$ 124,916,531	\$ 66,270,880	53.05%	\$ 61,773,248	52.88%
Projected Fund Balance December 31	\$ 53,031,404	\$ 54,182,047				
Fund Balance as of Report Date			\$ 7,840,714			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 716,882	\$ 716,882	\$ 716,882			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 7,572	68.84%	\$ 3,903	86.73%
Revenues without Use of Fund Balance	11,000	11,000	7,572	68.84%	3,903	86.73%
Use of Fund Balance	32,875	32,875	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 43,875	\$ 43,875	\$ 7,572	17.26%	\$ 3,903	8.61%
Appropriations:						
Loganville EMS	\$ 43,875	\$ 43,875	\$ 41,514	94.62%	\$ 32,212	71.09%
TOTAL APPROPRIATIONS	\$ 43,875	\$ 43,875	\$ 41,514	94.62%	\$ 32,212	71.09%
Projected Fund Balance December 31	\$ 684,007	\$ 684,007				
Fund Balance as of Report Date			\$ 682,940			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 69,163,459	\$ 69,163,459	\$ 69,163,459			
Revenues:						
Taxes	\$ 67,052,043	\$ 67,052,043	\$ 23,956,387	35.73%	\$ 23,115,387	37.05%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,125,000	4,125,000	1,658,154	40.20%	1,573,335	38.51%
Intergovernmental	286,382	286,382	147,192	51.40%	143,191	56.09%
Charges for Services	1,083,577	1,083,577	650,182	60.00%	770,308	98.10%
Fines and Forfeitures	7,899,723	7,899,723	3,556,907	45.03%	4,115,411	50.65%
Investment Income	920,000	920,000	820,087	89.14%	545,602	155.89%
Miscellaneous	318,668	318,668	264,986	83.15%	337,210	88.26%
Other Financing Sources	1,552,268	1,552,268	1,527,679	98.42%	1,473,202	50.28%
Revenues without Use of Fund Balance	113,528,784	113,528,784	32,581,574	28.70%	32,073,646	29.26%
Use of Fund Balance	15,823,764	14,526,233	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 129,352,548	\$ 128,055,017	\$ 32,581,574	25.44%	\$ 32,073,646	27.59%
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,439,938	\$ 806,257	55.99%	\$ 568,022	53.56%
Police Services	119,904,576	118,732,045	61,558,293	51.85%	55,539,012	52.45%
Recorder's Court	2,057,036	2,133,836	1,392,465	65.26%	1,086,443	55.58%
Solicitor General	696,760	696,760	313,908	45.05%	355,334	48.12%
Clerk of Recorder's Court	1,702,352	1,702,352	819,183	48.12%	825,894	47.12%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	120,636	100.00%
Non-Departmental Police	2,983,250	2,781,450	-	0.00%	2,542,702	58.99%
Total Non-Departmental	3,551,886	3,350,086	-	0.00%	2,663,338	54.59%
TOTAL APPROPRIATIONS	\$ 129,352,548	\$ 128,055,017	\$ 64,890,106	50.67%	\$ 61,038,043	52.50%
Projected Fund Balance December 31	\$ 53,339,695	\$ 54,637,226				
Fund Balance as of Report Date			\$ 36,854,927			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 21,247,814	\$ 21,247,814	\$ 21,247,814			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,052,806	\$ 1,869,944	6.02%	\$ 1,834,427	6.13%
Intergovernmental	202,469	202,469	107,249	52.97%	103,103	55.53%
Charges for Services	4,894,639	4,894,639	3,222,821	65.84%	3,073,709	63.53%
Investment Income	219,000	219,000	192,678	87.98%	144,637	192.85%
Contributions and Donations	15,300	15,300	188	1.23%	17	0.04%
Miscellaneous	2,543,893	2,547,893	1,585,738	62.24%	1,587,322	60.54%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	38,955,037	38,959,037	6,978,618	17.91%	6,743,215	17.87%
Use of Fund Balance	5,765,469	5,572,285	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 44,720,506	\$ 44,531,322	\$ 6,978,618	15.67%	\$ 6,743,215	16.93%
Appropriations:						
Community Services	\$ 42,497,783	\$ 42,308,599	\$ 21,227,516	50.17%	\$ 19,742,882	51.91%
Support Services	185,490	185,490	71,683	38.65%	84,837	44.26%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,972,233	1,972,233	1,141,719	57.89%	897,034	57.77%
Total Non-Departmental	2,037,233	2,037,233	1,141,719	56.04%	897,034	55.45%
TOTAL APPROPRIATIONS	\$ 44,720,506	\$ 44,531,322	\$ 22,440,918	50.39%	\$ 20,724,753	52.02%
Projected Fund Balance December 31	\$ 15,482,345	\$ 15,675,529				
Fund Balance as of Report Date			\$ 5,785,514			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ -	\$ 48,677	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ 48,677	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 887,943	\$ 887,943				
Fund Balance as of Report Date			\$ 936,620			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ -	\$ 21,391	-	\$ 15,574	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,391</u>	-	<u>\$ 15,574</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,436,846	\$ 1,436,846				
Fund Balance as of Report Date			\$ 1,458,237			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ -	\$ 8,215	-	\$ 27,012	-
Investment Income	-	-	56,621	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 64,836	-	\$ 27,012	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,424,843	\$ 4,424,843				
Fund Balance as of Report Date			\$ 4,489,679			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,901	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,901</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 119,435	\$ 119,435				
Fund Balance as of Report Date			\$ 125,336			

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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 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,823	-	\$ 3,210	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,823</u>	-	<u>\$ 3,210</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 477,380	\$ 477,380				
Fund Balance as of Report Date			\$ 484,203			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ 1,929	1.58%	\$ 2,178	1.79%
Investment Income	19,000	19,000	19,340	101.79%	5,882	84.03%
Revenues without Use of Fund Balance	141,000	141,000	21,269	15.08%	8,060	6.25%
Use of Fund Balance	19,222	281,222	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 160,222</u>	<u>\$ 422,222</u>	<u>\$ 21,269</u>	5.04%	<u>\$ 8,060</u>	4.98%
Appropriations:						
Transportation	\$ 160,222	\$ 422,222	\$ 180,784	42.82%	\$ 43,974	27.18%
TOTAL APPROPRIATIONS	<u>\$ 160,222</u>	<u>\$ 422,222</u>	<u>\$ 180,784</u>	42.82%	<u>\$ 43,974</u>	27.18%
Projected Fund Balance December 31	\$ 1,218,505	\$ 956,505				
Fund Balance as of Report Date			\$ 1,078,212			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 2,256,435	\$ 2,256,435	\$ 2,256,435			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,705,257	\$ 74,694	0.97%	\$ 116,603	1.57%
Investment Income	9,000	9,000	23,414	260.16%	18,295	489.17%
Miscellaneous	-	-	2,232	-	-	-
TOTAL REVENUES	\$ 7,703,702	\$ 7,714,257	\$ 100,340	1.30%	\$ 134,898	1.78%
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,564,430	\$ 3,922,728	51.86%	\$ 3,636,814	48.08%
Appropriations without Contribution to Fund Balance	7,553,875	7,564,430	3,922,728	51.86%	3,636,814	48.08%
Contribution to Fund Balance	149,827	149,827	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,703,702	\$ 7,714,257	\$ 3,922,728	50.85%	\$ 3,636,814	48.08%
Projected Fund Balance December 31	\$ 2,406,262	\$ 2,406,262				
Fund Balance as of Report Date			\$ (1,565,953)			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 376,013	61.94%	\$ 360,446	59.45%
Investment Income	2,015	2,015	1,237	61.39%	1,624	67.47%
Revenues without Use of Fund Balance	609,103	609,103	377,250	61.94%	362,070	59.48%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 882,651	\$ 882,651	\$ 377,250	42.74%	\$ 362,070	30.39%
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 514,880	58.33%	\$ 694,996	58.33%
TOTAL APPROPRIATIONS	\$ 882,651	\$ 882,651	\$ 514,880	58.33%	\$ 694,996	58.33%
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Fund Balance as of Report Date			\$ 2,054,318			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 61,511	54.67%	\$ 66,772	68.55%
Miscellaneous	15,000	15,000	6,506	43.37%	7,241	75.43%
TOTAL REVENUES	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 68,017</u>	53.34%	<u>\$ 74,013</u>	69.17%
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 5,082	23.84%	\$ 5,906	29.07%
Appropriations without Contribution to Fund Balance	21,315	21,315	5,082	23.84%	5,906	29.07%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 5,082</u>	3.99%	<u>\$ 5,906</u>	5.52%
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Fund Balance as of Report Date			\$ 479,207			

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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 35% Solicitor and 65% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 35% Solicitor and 65% District Attorney
- Interest Earned Dividends - 35% Solicitor and 65% District Attorney

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 851,592	\$ 851,592	\$ 851,592			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ 341,000	45.10%	\$ 398,534	53.17%
Investment Income	2,500	2,500	800	32.00%	10,211	408.44%
Miscellaneous	-	-	671	-	2,252	-
Revenues without Use of Fund Balance	758,590	758,590	342,471	45.15%	410,997	54.65%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 342,471</u>	36.27%	<u>\$ 410,997</u>	46.49%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 182,006	53.19%	\$ 171,238	52.80%
Solicitor General	602,079	602,079	246,015	40.86%	282,716	50.51%
TOTAL APPROPRIATIONS	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 428,021</u>	45.33%	<u>\$ 453,954</u>	51.35%
Projected Fund Balance December 31	\$ 665,905	\$ 665,905				
Fund Balance as of Report Date			\$ 766,042			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,724	\$ 30,724	100.00%	\$ 135,010	100.00%
Revenues without Use of Fund Balance	-	30,724	30,724	100.00%	135,010	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 137,000	\$ 167,724	\$ 30,724	18.32%	\$ 135,010	49.09%
Appropriations:						
District Attorney	\$ 137,000	\$ 167,724	\$ 32,498	19.38%	\$ 58,436	21.25%
TOTAL APPROPRIATIONS	\$ 137,000	\$ 167,724	\$ 32,498	19.38%	\$ 58,436	21.25%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Fund Balance as of Report Date			\$ 413,652			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 9,785	100.00%
Revenues without Use of Fund Balance	-	-	-	-	9,785	100.00%
Use of Fund Balance	13,338	13,338	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ 9,785	29.55%
Appropriations:						
District Attorney	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 33,113	\$ 33,113				
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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 25,748,225	\$ 25,748,225	\$ 25,748,225			
Revenues:						
Charges for Services	\$ 16,339,604	\$ 16,339,604	\$ 12,651,394	77.43%	\$ 11,258,106	66.26%
Investment Income	415,000	415,000	326,005	78.56%	234,049	103.16%
Miscellaneous	-	-	5,328	-	13,984	-
Revenues without Use of Fund Balance	16,754,604	16,754,604	12,982,727	77.49%	11,506,139	66.82%
Use of Fund Balance	8,608,279	8,433,250	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 25,362,883	\$ 25,187,854	\$ 12,982,727	51.54%	\$ 11,506,139	51.11%
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,714,376	\$ 9,199,898	44.41%	\$ 8,605,448	47.47%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	3,999,440	100.00%	4,086,763	100.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,473,478	4,473,478	3,999,440	89.40%	4,086,763	93.25%
TOTAL APPROPRIATIONS	\$ 25,362,883	\$ 25,187,854	\$ 13,199,338	52.40%	\$ 12,692,211	56.38%
Projected Fund Balance December 31	\$ 17,139,946	\$ 17,314,975				
Fund Balance as of Report Date			\$ 25,531,614			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 39,872	57.17%	\$ 42,360	79.16%
TOTAL REVENUES	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 39,872</u>	57.17%	<u>\$ 42,360</u>	68.82%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 21,978	51.03%	\$ 19,822	32.20%
Appropriations without Contribution to Fund Balance	43,068	43,068	21,978	51.03%	19,822	32.20%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 21,978</u>	31.51%	<u>\$ 19,822</u>	32.20%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Fund Balance as of Report Date			\$ 181,036			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ 72,071	\$ 72,071	100.00%	\$ 220,007	100.00%
Revenues without Use of Fund Balance	-	72,071	72,071	100.00%	220,007	100.00%
Use of Fund Balance	110,000	37,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 110,000	\$ 110,000	\$ 72,071	65.52%	\$ 220,007	43.92%
Appropriations:						
Police Services	\$ 110,000	\$ 110,000	\$ 37,168	33.79%	\$ 75,923	15.16%
TOTAL APPROPRIATIONS	\$ 110,000	\$ 110,000	\$ 37,168	33.79%	\$ 75,923	15.16%
Projected Fund Balance December 31	\$ 538,187	\$ 610,258				
Fund Balance as of Report Date			\$ 683,090			

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Police Special State Fund (072)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 86,663	\$ 86,663	100.00%	\$ 125,802	111.34%
Miscellaneous	-	-	22	-	-	-
Revenues without Use of Fund Balance	-	86,663	86,685	100.03%	125,802	111.34%
Use of Fund Balance	1,068,395	1,522,892	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,068,395	\$ 1,609,555	\$ 86,685	5.39%	\$ 125,802	21.60%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,609,555	\$ 527,835	32.79%	\$ 142,573	24.48%
TOTAL APPROPRIATIONS	\$ 1,068,395	\$ 1,609,555	\$ 527,835	32.79%	\$ 142,573	24.48%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,154,158				
Fund Balance as of Report Date			\$ 2,235,900			

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Sheriff Inmate Fund (090)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 436,108	50.21%	\$ 415,915	54.90%
Investment Income	-	-	44,303	-	19,712	-
TOTAL REVENUES	\$ 868,607	\$ 868,607	\$ 480,411	55.31%	\$ 435,627	57.50%
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 439,806	53.65%	\$ 270,646	40.10%
Appropriations without Contribution to Fund Balance	819,720	819,720	439,806	53.65%	270,646	40.10%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 868,607	\$ 868,607	\$ 439,806	50.63%	\$ 270,646	35.72%
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Fund Balance as of Report Date			\$ 3,597,259			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 81,441	\$ 81,441	100.00%	\$ 60,559	100.00%
Other Financing Sources	-	-	3,660	-	-	-
Revenues without Use of Fund Balance	-	81,441	85,101	104.49%	60,559	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 181,441	\$ 85,101	46.90%	\$ 60,559	37.72%
Appropriations:						
Sheriff	\$ 100,000	\$ 181,441	\$ 51,484	28.38%	\$ 33,072	20.60%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 181,441	\$ 51,484	28.38%	\$ 33,072	20.60%
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Fund Balance as of Report Date			\$ 461,363			

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Sheriff Special Treasury Fund (066)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,113	\$ 5,113	100.00%	\$ 151,701	100.00%
Other Financing Sources	-	-	7,098	-	-	-
Revenues without Use of Fund Balance	-	5,113	12,211	238.82%	151,701	100.00%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 155,113	\$ 12,211	7.87%	\$ 151,701	50.28%
Appropriations:						
Sheriff	\$ 150,000	\$ 155,113	\$ 4,604	2.97%	\$ 107,490	35.63%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 155,113	\$ 4,604	2.97%	\$ 107,490	35.63%
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Fund Balance as of Report Date			\$ 476,995			

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Sheriff Special State Fund (067)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 59,566	97.37%
Investment Income	-	-	201	-	165	-
Revenues without Use of Fund Balance	-	-	201	-	59,731	97.64%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 201</u>	0.20%	<u>\$ 59,731</u>	43.86%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ 7,250	7.25%	\$ 6,060	4.45%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 7,250</u>	7.25%	<u>\$ 6,060</u>	4.45%
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Fund Balance as of Report Date			\$ 398,169			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 453,391	51.82%	\$ 507,135	57.96%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	491,625	45.59%	471,568	44.53%
Investment Income	-	-	9,026	-	2,226	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 1,354,042</u>	57.53%	<u>\$ 1,380,930</u>	59.16%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,075,829	\$ 2,055,766	99.03%	\$ 1,688,343	99.08%
Appropriations without Contribution to Fund Balance	2,075,829	2,075,829	2,055,766	99.03%	1,688,343	99.08%
Contribution to Fund Balance	277,636	277,636	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 2,055,766</u>	87.35%	<u>\$ 1,688,343</u>	72.34%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,441,660				
Fund Balance as of Report Date			\$ 1,462,300			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 328,505	\$ 328,505	\$ 328,505			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ 3,120	31.20%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	3,120	31.20%
Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ 3,120	4.80%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 318,505	\$ 318,505				
Fund Balance as of Report Date			\$ 328,505			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Fund Balance January 1	\$ 8,233,652	\$ 8,233,652	\$ 8,233,652			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ 6,219,463	51.58%	\$ 5,284,398	50.44%
Charges for Services	100	100	1,192	1,192.00%	247	247.00%
Investment Income	-	-	79,702	-	71,214	284.86%
Miscellaneous	-	-	-	-	(2)	-
Revenues without Use of Fund Balance	12,057,570	12,057,570	6,300,357	52.25%	5,355,857	51.00%
Use of Fund Balance	1,368,342	1,368,342	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 13,425,912</u>	<u>\$ 13,425,912</u>	<u>\$ 6,300,357</u>	46.93%	<u>\$ 5,355,857</u>	38.25%
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ 3,195,243	35.63%	\$ 1,109,928	22.56%
Tourism	4,458,697	4,458,697	2,940,537	65.95%	7,407,993	81.57%
TOTAL APPROPRIATIONS	<u>\$ 13,425,912</u>	<u>\$ 13,425,912</u>	<u>\$ 6,135,780</u>	45.70%	<u>\$ 8,517,921</u>	60.83%
Projected Fund Balance December 31	\$ 6,865,310	\$ 6,865,310				
Fund Balance as of Report Date			\$ 8,398,229			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 849,808	\$ 849,808	\$ 849,808			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 125,315	78.32%	\$ 99,707	62.32%
Investment Income	-	-	1,849	-	-	-
Miscellaneous	1,140,000	1,140,000	459,188	40.28%	481,529	61.73%
Other Financing Sources	625,000	1,246,295	727,005	58.33%	9,180	36.72%
Revenues without Use of Net Position	1,925,000	2,546,295	1,313,357	51.58%	590,416	61.18%
Use of Net Position	476,059	476,059	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,401,059	\$ 3,022,354	\$ 1,313,357	43.45%	\$ 590,416	51.42%
Appropriations:						
Transportation*	\$ 2,400,059	\$ 3,021,354	\$ 1,509,091	49.95%	\$ 589,223	51.36%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,401,059	\$ 3,022,354	\$ 1,509,091	49.93%	\$ 589,223	51.32%
Projected Net Position December 31	\$ 373,749	\$ 373,749				
Net Position as of Report Date			\$ 654,074			

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

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Economic Development Operating Fund (530)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 236,678	\$ 236,678	\$ 236,678			
Revenues:						
Investment Income	\$ -	\$ -	\$ 5,183	-	\$ -	-
Miscellaneous	5,257,000	5,257,000	1,829,263	34.80%	-	-
TOTAL REVENUES	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ 1,834,446</u>	34.90%	<u>\$ -</u>	-
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,257,000	1,243,757	23.66%	-	-
Total Non-Departmental	<u>5,257,000</u>	<u>5,257,000</u>	<u>1,243,757</u>	23.66%	<u>-</u>	-
TOTAL APPROPRIATIONS	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ 1,243,757</u>	23.66%	<u>\$ -</u>	-
Projected Net Position December 31	\$ 236,678	\$ 236,678				
Net Position as of Report Date			\$ 827,367			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 2,019,569	61.55%	\$ 1,758,461	56.09%
Investment Income	159,000	159,000	104,084	65.46%	64,917	77.28%
Miscellaneous	-	-	30,225	-	12,490	56.77%
Other Financing Sources	13,087,000	13,087,000	7,634,083	58.33%	5,698,444	54.78%
Revenues without Use of Net Position	16,527,000	16,527,000	9,787,961	59.22%	7,534,312	55.22%
Use of Net Position	859,029	1,364,571	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,386,029	\$ 17,891,571	\$ 9,787,961	54.71%	\$ 7,534,312	49.19%
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,891,571	\$ 8,948,502	50.02%	\$ 5,041,832	32.92%
TOTAL APPROPRIATIONS	\$ 17,386,029	\$ 17,891,571	\$ 8,948,502	50.02%	\$ 5,041,832	32.92%
Projected Net Position December 31	\$ 5,397,075	\$ 4,891,533				
Net Position as of Report Date			\$ 7,095,563			

* 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 23,602,280	\$ 23,602,280	\$ 23,602,280			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 513,522	66.26%	\$ 428,281	55.26%
Charges for Services	40,642,006	40,642,006	23,098,708	56.83%	26,283,126	57.44%
Investment Income	825,000	825,000	756,694	91.72%	527,092	175.70%
Miscellaneous	150	150	485	323.33%	1,933	1,288.67%
TOTAL REVENUES	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 24,369,409</u>	57.69%	<u>\$ 27,240,432</u>	58.17%
Appropriations:						
Support Services	\$ 39,267,952	\$ 39,267,952	\$ 19,093,508	48.62%	\$ 21,295,174	47.20%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>39,277,952</u>	<u>39,277,952</u>	<u>19,093,508</u>	48.61%	<u>21,295,174</u>	47.19%
Working Capital Reserve	2,964,204	2,964,204	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 19,093,508</u>	45.20%	<u>\$ 21,295,174</u>	45.47%
Projected Net Position December 31	\$ 26,566,484	\$ 26,566,484				
Net Position as of Report Date			\$ 28,878,181			

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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 21,989,903	\$ 21,989,903	\$ 21,989,903			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ 400,469	1.35%	\$ 511,001	1.61%
Investment Income	415,000	415,000	194,441	46.85%	266,917	75.19%
Miscellaneous	20,000	20,000	4,191	20.96%	8,722	58.15%
Revenues without Use of Net Position	30,095,000	30,095,000	599,101	1.99%	786,640	2.45%
Use of Net Position	12,525,129	12,398,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 42,620,129	\$ 42,493,186	\$ 599,101	1.41%	\$ 786,640	1.99%
Appropriations:						
Planning and Development	\$ 968,714	\$ 950,426	\$ 445,395	46.86%	\$ 343,695	43.76%
Water Resources*	41,561,415	41,452,760	20,769,290	50.10%	21,007,529	54.21%
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	\$ 42,620,129	\$ 42,493,186	\$ 21,214,685	49.92%	\$ 21,351,224	53.88%
Projected Net Position December 31	\$ 9,464,774	\$ 9,591,717				
Net Position as of Report Date			\$ 1,374,319			

* 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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 152,419,332	\$ 152,419,332	\$ 152,419,332			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 180,159,786	55.14%	\$ 170,846,732	54.13%
Investment Income	3,000,000	3,000,000	1,892,061	63.07%	1,522,947	304.59%
Contributions and Donations	24,000,000	24,000,000	14,896,768	62.07%	15,700,798	105.08%
Miscellaneous	-	-	174,630	-	426,665	-
Revenues without Use of Net Position	353,757,000	353,757,000	197,123,245	55.72%	188,497,142	56.93%
Use of Net Position	46,380,158	45,594,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,137,158	\$ 399,351,066	\$ 197,123,245	49.36%	\$ 188,497,142	50.51%
Appropriations:						
Planning and Development	\$ 960,459	\$ 938,257	\$ 555,780	59.24%	\$ 527,607	53.31%
Water Resources*	399,011,699	398,247,809	218,321,566	54.82%	202,484,614	54.43%
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	\$ 400,137,158	\$ 399,351,066	\$ 218,877,346	54.81%	\$ 203,012,221	54.40%
Projected Net Position December 31	\$ 106,039,174	\$ 106,825,266				
Net Position as of Report Date			\$ 130,665,231			

* 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 10,073,443	\$ 10,073,443	\$ 10,073,443			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 76,209,908	\$ 40,060,956	52.57%	\$ 35,514,956	54.89%
Investment Income	168,000	168,000	178,483	106.24%	141,809	236.35%
Miscellaneous	243,565	243,565	209,544	86.03%	219,510	84.78%
Revenues without Use of Net Position	76,621,473	76,621,473	40,448,983	52.79%	35,876,275	55.18%
Use of Net Position	1,311,267	317,405	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,932,740	\$ 76,938,878	\$ 40,448,983	52.57%	\$ 35,876,275	53.26%
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,986,672	\$ 2,364,838	47.42%	\$ 2,082,653	50.42%
Financial Services	10,876,154	10,609,993	5,599,506	52.78%	5,142,221	51.91%
Human Resources	4,481,617	4,379,978	2,088,514	47.68%	2,207,338	54.47%
Information Technology Services	39,640,173	39,376,462	19,052,406	48.39%	14,889,593	45.12%
Law	2,519,422	2,343,204	1,599,210	68.25%	1,356,231	54.81%
Support Services	14,314,697	14,170,369	7,047,539	49.73%	6,453,548	51.34%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	1,068,200	530,664	49.68%	506,568	41.57%
Total Non-Departmental	1,072,200	1,072,200	530,664	49.49%	506,568	41.44%
TOTAL APPROPRIATIONS	\$ 77,932,740	\$ 76,938,878	\$ 38,282,677	49.76%	\$ 32,638,152	48.46%
Projected Net Position December 31	\$ 8,762,176	\$ 9,756,038				
Net Position as of Report Date			\$ 12,239,749			

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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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 1,020,833	58.33%	\$ 466,667	58.33%
Investment Income	47,000	47,000	41,083	87.41%	21,359	133.49%
TOTAL REVENUES	\$ 1,797,000	\$ 1,797,000	\$ 1,061,916	59.09%	\$ 488,026	47.17%
Appropriations:						
Financial Services	\$ 1,782,672	\$ 1,782,672	\$ 803,892	45.09%	\$ 567,262	54.82%
Appropriations without Working Capital Reserve	1,782,672	1,782,672	803,892	45.09%	567,262	54.82%
Working Capital Reserve	14,328	14,328	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,797,000	\$ 1,797,000	\$ 803,892	44.74%	\$ 567,262	54.82%
Projected Net Position December 31	\$ 2,085,738	\$ 2,085,738				
Net Position as of Report Date			\$ 2,329,434			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 892,793	\$ 892,793	\$ 892,793			
Revenues:						
Charges for Services	\$ 8,348,219	\$ 8,348,219	\$ 4,637,539	55.55%	\$ 3,716,502	56.10%
Miscellaneous	367,865	367,865	279,170	75.89%	281,557	102.09%
Other Financing Sources	-	-	21,378	-	5,365	-
TOTAL REVENUES	\$ 8,716,084	\$ 8,716,084	\$ 4,938,087	56.65%	\$ 4,003,424	52.64%
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,658,322	\$ 3,839,739	50.14%	\$ 3,883,809	52.48%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	200,000	200,000	116,667	58.33%	111,183	58.33%
Total Non-Departmental	214,000	214,000	116,667	54.52%	111,183	54.34%
Appropriations without Working Capital Reserve	7,918,250	7,872,322	3,956,406	50.26%	3,994,992	52.53%
Working Capital Reserve	797,834	843,762	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 8,716,084	\$ 8,716,084	\$ 3,956,406	45.39%	\$ 3,994,992	52.53%
Projected Net Position December 31	\$ 1,690,627	\$ 1,736,555				
Net Position as of Report Date			\$ 1,874,474			

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Group Self-Insurance Fund (605)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 26,486,275	\$ 26,486,275	\$ 26,486,275			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 35,906,500	59.71%	\$ 33,378,310	58.41%
Investment Income	550,000	550,000	416,440	75.72%	290,108	116.04%
Miscellaneous	-	-	1,157,084	-	196,360	-
Revenues without Use of Net Position	60,685,459	60,685,459	37,480,024	61.76%	33,864,778	59.00%
Use of Net Position	3,756,347	3,725,408	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 64,441,806	\$ 64,410,867	\$ 37,480,024	58.19%	\$ 33,864,778	55.54%
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,400,867	\$ 34,324,512	53.30%	\$ 31,990,250	52.48%
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	\$ 64,441,806	\$ 64,410,867	\$ 34,324,512	53.29%	\$ 31,990,250	52.47%
Projected Net Position December 31	\$ 22,729,928	\$ 22,760,867				
Net Position as of Report Date			\$ 29,641,787			

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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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019	% Actual to Current Budget	Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 7,350,265	\$ 7,350,265	\$ 7,350,265			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 3,645,834	58.33%	\$ 2,916,667	58.33%
Investment Income	165,000	165,000	102,547	62.15%	84,151	86.31%
Miscellaneous	-	-	43,805	-	14,185	-
Revenues without Use of Net Position	6,415,000	6,415,000	3,792,186	59.11%	3,015,003	59.15%
Use of Net Position	2,202,887	2,202,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,617,887	\$ 8,617,887	\$ 3,792,186	44.00%	\$ 3,015,003	40.20%
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,607,887	\$ 4,511,684	52.41%	\$ 4,590,851	61.29%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,617,887	\$ 8,617,887	\$ 4,511,684	52.35%	\$ 4,590,851	61.21%
Projected Net Position December 31	\$ 5,147,378	\$ 5,147,378				
Net Position as of Report Date			\$ 6,630,767			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 07/31/2019	Actuals YTD as of 07/31/2019		Actuals YTD as of 07/31/2018	% Actual to 07/31/2018 Budget
Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 1,822,916	58.33%	\$ 1,458,334	58.33%
Investment Income	230,000	230,000	157,569	68.51%	126,265	98.26%
Miscellaneous	-	-	310,392	-	86,470	-
Revenues without Use of Net Position	3,355,000	3,355,000	2,290,877	68.28%	1,671,069	63.58%
Use of Net Position	2,406,539	2,406,539	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,761,539	\$ 5,761,539	\$ 2,290,877	39.76%	\$ 1,671,069	42.81%
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,751,539	\$ 2,313,754	40.23%	\$ 2,756,078	70.79%
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	\$ 5,761,539	\$ 5,761,539	\$ 2,313,754	40.16%	\$ 2,756,078	70.61%
Projected Net Position December 31	\$ 4,632,163	\$ 4,632,163				
Net Position as of Report Date			\$ 7,015,825			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 7/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 94,714	\$ 102,714	\$ 8,000	GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	\$ -	\$ 4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Contributions and Donations	-	8,000
Miscellaneous	1,315,499	1,778,261	462,762	GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	457,812
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq ft or property at the intersection of West Pike and Culver to the Ga Dept of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	4,950	4,950
				Total: Miscellaneous	4,950	462,762
Other Financing Sources	165,000	8,701,894	8,536,894	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,536,894
Use of Fund Balance	42,187,652	33,295,873	(8,891,779)	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
				GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
				GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	(457,812)
				GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	(8,536,894)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				To adjust budget for 90 day job vacancies.	(95,283)	(565,644)
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq ft or property at the intersection of West Pike and Culver to the Ga Dept of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	(1,514)	(1,514)
				Total: Use of Fund Balance	(96,797)	(8,891,779)
<i>Total: General Fund</i>			115,877		(91,847)	115,877
2003 G.O. Bond Debt Service Fund (951)						
Use of Fund Balance	3,934,750	12,470,694	8,535,944	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,535,944
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,944		-	8,535,944
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,602,967	1,472,396	(130,571)	To adjust budget for 90 day job vacancies.	(11,156)	(130,571)
<i>Total: Development and Enforcement Services District Fund</i>			(130,571)		(11,156)	(130,571)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	4,749,765	3,599,122	(1,150,643)	To adjust budget for 90 day job vacancies.	(215,306)	(1,150,643)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(1,150,643)		(215,306)	(1,150,643)
Police Services District Fund (106)						
Use of Fund Balance	15,823,764	14,526,233	(1,297,531)	To adjust budget for 90 day job vacancies.	(309,214)	(1,297,531)
<i>Total: Police Services District Fund</i>			(1,297,531)		(309,214)	(1,297,531)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Miscellaneous	2,543,893	2,547,893	4,000	GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	2,500
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	1,500
				Total: Miscellaneous	-	4,000
Use of Fund Balance	5,765,469	5,572,285	(193,184)	To adjust budget for 90 day job vacancies.	(52,108)	(189,184)
				GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(2,500)
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	(1,500)
				Total: Use of Fund Balance	(52,108)	(193,184)
<i>Total: Recreation Fund</i>			(189,184)		(52,108)	(189,184)
Speed Hump Fund (003)						
Use of Fund Balance	19,222	281,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000
Street Lighting Fund (002)						
Charges for Services	7,694,702	7,705,257	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	30,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
E-911 Fund (095)						
Use of Fund Balance	8,608,279	8,433,250	(175,029)	To adjust budget for 90 day job vacancies.	(56,156)	(175,029)
<i>Total: E-911 Fund</i>			(175,029)		(56,156)	(175,029)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	72,071	72,071	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	18,257	72,071
Use of Fund Balance	110,000	37,929	(72,071)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(18,257)	(72,071)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	86,663	86,663	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	27,238	86,663
Use of Fund Balance	1,068,395	1,522,892	454,497	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(27,238)	(86,663)
				GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
				Total: Use of Fund Balance	(27,238)	454,497
<i>Total: Police Special State Fund</i>			541,160		-	541,160
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	81,441	81,441	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,400	81,441
<i>Total: Sheriff Special Justice Fund</i>			81,441		5,400	81,441
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	5,113	5,113	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,988	5,113
<i>Total: Sheriff Special Treasury Fund</i>			5,113		1,988	5,113

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Other Financing Sources	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
Local Transit Operating Fund (515)						
Use of Net Position	859,029	1,364,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542
Stormwater Operating Fund (590)						
Use of Net Position	12,525,129	12,398,186	(126,943)	To adjust budget for 90 day job vacancies.	-	(126,943)
<i>Total: Stormwater Operating Fund</i>			(126,943)		-	(126,943)
Water and Sewer Operating Fund (501)						
Use of Net Position	46,380,158	45,594,066	(786,092)	To adjust budget for 90 day job vacancies.	(234,456)	(786,092)
<i>Total: Water and Sewer Operating Fund</i>			(786,092)		(234,456)	(786,092)
Administrative Support Fund (665)						
Use of Net Position	1,311,267	317,405	(993,862)	To adjust budget for 90 day job vacancies.	(77,467)	(993,862)
<i>Total: Administrative Support Fund</i>			(993,862)		(77,467)	(993,862)
Group Self-Insurance Fund (605)						
Use of Net Position	3,756,347	3,725,408	(30,939)	To adjust budget for 90 day job vacancies.	-	(30,939)
<i>Total: Group Self-Insurance Fund</i>			(30,939)		-	(30,939)
Total Revenue Budget Adjustments			\$ 5,828,857		\$ (1,040,322)	\$ 5,828,857

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 7/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ (38,431)	To adjust budget for 90 day job vacancies.	\$ -	\$ (38,431)
Financial Services	9,758,355	9,730,676	(27,679)	To adjust budget for 90 day job vacancies.	-	(27,679)
Transportation	23,620,795	23,511,763	(109,032)	To adjust budget for 90 day job vacancies.	(8,167)	(109,032)
Corrections	18,337,006	18,111,090	(225,916)	To adjust budget for 90 day job vacancies.	(30,466)	(248,216)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	22,300
				Total: Juvenile Court	(30,466)	(225,916)
Community Services	13,235,548	13,149,500	(86,048)	To adjust budget for 90 day job vacancies.	(8,412)	(94,048)
				GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	-	4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Community Services	(8,412)	(86,048)
				Community Services Subsidies	24,194,444	24,181,477
Community Services - Elections	4,687,116	4,651,845	(35,271)	To adjust budget for 90 day job vacancies.	(35,271)	(35,271)
Juvenile Court	8,416,428	9,173,901	757,473	Transfer from Non-Departmental: Court Reporters Reserve.	-	125,900
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	531,400
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	99,500
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	673
				Total: Juvenile Court	-	757,473

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	101,188,350	102,172,750	984,400	Transfer from Non-Departmental: Inmate Medical Reserve.	-	984,400
				Total: Sheriff	-	984,400
Judiciary	25,078,373	28,461,473	3,383,100	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,953,600
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	429,500
				Transfer from Non-Departmental: Court Reporters Reserve.	-	-
				Total: Judiciary	-	3,383,100
Probate Court	2,941,278	3,044,178	102,900	Transfer from Non-Departmental: Court Interpreters Reserve.	-	5,200
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	97,700
				Total: Probate Court	-	102,900
Solicitor General	5,716,167	5,716,867	700	Transfer from Non-Departmental: Court Reporters Reserve.	-	700
Support Services	113,022	161,812	48,790	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
Non-Departmental:						
Contribution to Airport	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
Reserves - Court Interpreters	840,000	305,800	(534,200)	Transfer to Juvenile Court.	-	(99,500)
				Transfer to Judiciary.	-	(429,500)
				Transfer to Probate Court.	-	(5,200)
				Total: Reserves - Court Interpreters	-	(534,200)
Reserves - Court Reporters	300,000	173,400	(126,600)	Transfer to Juvenile Court.	-	(36,900)
				Transfer to Judiciary.	-	(89,000)
				Transfer to Solicitor General.	-	(700)
				Total: Reserves - Court Reporters	-	(126,600)
Reserves - Indigent Defense	5,250,000	1,667,300	(3,582,700)	Transfer to Juvenile Court.	-	(531,400)
				Transfer to Judiciary.	-	(2,953,600)
				Transfer to Probate Court.	-	(97,700)
				Total: Reserves - Indigent Defense	-	(3,582,700)
Reserves - Prisoner Medical	1,750,000	742,627	(1,007,373)	Transfer to Corrections.	-	(22,300)
				Transfer to Sheriff.	-	(984,400)
				Transfer to Juvenile Court.	-	(673)
				Total: Reserves - Prisoner Medical	-	(1,007,373)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Other Governmental Agencies	510,000	513,436	3,436	GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq ft or property at the intersection of West Pike and Culver to the Ga Dept of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	3,436	3,436
Total Non-Departmental			(4,626,142)		3,436	(4,626,142)
<i>Total: General Fund</i>			115,877		(91,847)	115,877
2003 G.O. Bond Debt Service Fund (951)						
Debt Service	4,255,250	12,791,194	8,535,944	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,535,944
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,944		-	8,535,944
Development and Enforcement Services District Fund (104)						
Planning and Development	8,876,588	12,097,733	3,221,145	To adjust budget for 90 day job vacancies.	(11,156)	(115,177)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	3,336,322
				Total: Planning and Development	(11,156)	3,221,145
Police Services	3,351,716	-	(3,351,716)	To adjust budget for 90 day job vacancies.	-	(15,394)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	(3,336,322)
				Total: Police Services	-	(3,351,716)
<i>Total: Development and Enforcement Services District Fund</i>			(130,571)		(11,156)	(130,571)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	117,960,492	116,809,849	(1,150,643)	To adjust budget for 90 day job vacancies.	(215,306)	(1,150,643)
<i>Total: Fire and Emergency Services District Fund</i>			(1,150,643)		(215,306)	(1,150,643)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	119,904,576	118,732,045	(1,172,531)	To adjust budget for 90 day job vacancies.	(309,214)	(1,297,531)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				Total: Police Services	(309,214)	(1,172,531)
Recorder's Court	2,057,036	2,133,836	76,800	Transfer from Non-Departmental: Indigent Defense Reserve.	-	23,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	53,400
				Total: Recorder's Court	-	76,800
Non-Departmental	3,551,886	3,350,086	(201,800)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(23,400)
				Transfer to Police Services - From Court Interpreter's	-	(53,400)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				Total: Non-Departmental	-	(201,800)
<i>Total: Police Services District Fund</i>			(1,297,531)		(309,214)	(1,297,531)
Recreation Fund (105)						
Community Services	42,497,783	42,308,599	(189,184)	To adjust budget for 90 day job vacancies.	(52,108)	(189,184)
<i>Total: Recreation Fund</i>			(189,184)		(52,108)	(189,184)
Speed Hump Fund (003)						
Transportation	160,222	422,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	7,553,875	7,564,430	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	137,000	167,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
E-911 Fund (095)						
Police Services	20,889,405	20,714,376	(175,029)	To adjust budget for 90 day job vacancies.	(56,156)	(175,029)
<i>Total: E-911 Fund</i>			(175,029)		(56,156)	(175,029)
Police Special State Fund (072)						
Police Special Investigations	1,068,395	1,609,555	541,160	GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
<i>Total: Police Special State Fund</i>			541,160		-	541,160
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	181,441	81,441	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,400	81,441
<i>Total: Sheriff Special Justice Fund</i>			81,441		5,400	81,441

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	155,113	5,113	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,988	5,113
<i>Total: Sheriff Special Treasury Fund</i>			5,113		1,988	5,113
Airport Operating Fund (520)						
Transportation	2,400,059	3,021,354	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
Local Transit Operating Fund (515)						
Transportation	17,386,029	17,891,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542
Stormwater Operating Fund (590)						
Planning and Development	968,714	950,426	(18,288)	To adjust budget for 90 day job vacancies.	-	(18,288)
Water Resources	41,561,415	41,452,760	(108,655)	To adjust budget for 90 day job vacancies.	-	(108,655)
<i>Total: Stormwater Operating Fund</i>			(126,943)		-	(126,943)
Water and Sewer Operating Fund (501)						
Planning and Development	960,459	938,257	(22,202)	To adjust budget for 90 day job vacancies.	-	(22,202)
Water Resources	399,011,699	398,247,809	(763,890)	To adjust budget for 90 day job vacancies.	(234,456)	(763,890)
<i>Total: Water and Sewer Operating Fund</i>			(786,092)		(234,456)	(786,092)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
County Administration	5,028,477	4,986,672	(41,805)	To adjust budget for 90 day job vacancies.	-	(41,805)
Financial Services	10,876,154	10,609,993	(266,161)	To adjust budget for 90 day job vacancies.	-	(266,161)
Human Resources	4,481,617	4,379,978	(101,639)	To adjust budget for 90 day job vacancies.	-	(101,639)
Information Technology	39,640,173	39,376,462	(263,711)	To adjust budget for 90 day job vacancies.	(47,364)	(263,711)
Law	2,519,422	2,343,204	(176,218)	To adjust budget for 90 day job vacancies.	-	(176,218)
Support Services	14,314,697	14,170,369	(144,328)	To adjust budget for 90 day job vacancies.	(30,103)	(144,328)
<i>Total: Administrative Support Fund</i>			(993,862)		(77,467)	(993,862)
Fleet Management Fund (610)						
Support Services	7,704,250	7,658,322	(45,928)	To adjust budget for 90 day job vacancies.	(21,574)	(45,928)
Working Capital Reserve	797,834	843,762	45,928	To adjust budget for 90 day job vacancies.	21,574	45,928
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	64,431,806	64,400,867	(30,939)	To adjust budget for 90 day job vacancies.	-	(30,939)
<i>Total: Group Self-Insurance Fund</i>			(30,939)		-	(30,939)
Total Appropriation Budget Adjustments			\$ 5,828,857		\$ (1,040,322)	\$ 5,828,857