



gwinnettcounty



Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**May 31, 2018** (unaudited)



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**M E M O R A N D U M**

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

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

**DATE:** June 21, 2018

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

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

This report includes:

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

# Executive Summary

This report begins with a discussion of notable events that occurred in May and early June, including: 1) the mailing of annual assessment notices for personal property; 2) an amendment to the Hotel/Motel Occupancy Tax Ordinance; 3) the completion of the fiscal year 2017 external audit; and 4) the continuation of fiscal year 2019 budget preparation. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below. A summary of recurring monthly financial trends is also presented.

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

## **Assessment Notices for Personal Property**

Notices of Current Assessment for personal property consisting of boats, airplanes, and business equipment were mailed on May 18, 2018. Property owners have 45 days from the date of the assessment notice to appeal. For information about the appeals process, see the [Tax Assessor's Office](#) webpage.

## **Hotel/Motel Occupancy Tax Ordinance Amendment**

On May 22, 2018, the Board of Commissioners amended the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 percent to 8 percent. This increase will allow the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County. The new rate goes into effect on August 1, 2018, and will result in year-over-year revenue increases in the Tourism Fund.

## **2017 External Audit**

On June 12, 2018, Mauldin & Jenkins, LLC completed the fiscal year 2017 external audit and issued a clean opinion letter. Audited financial reports are provided in the 2017 CAFR, which is available online at [www.gwinnettcafr.com](http://www.gwinnettcafr.com).

As of December 31, 2017, all operating funds were in compliance with the County's reserve policies. The fiscal year 2018 beginning fund balances/net position detailed within this report have been updated to reflect the audited year-end 2017 balances.

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

Notices of Current Assessment for the 2018 tax year for residential and commercial properties were mailed on April 6, 2018. During the 45 day appeal period, taxpayers filed 8,391 residential and commercial real property tax appeals, a 32 percent decrease from the number

of real property appeals filed last year. As of June 13, 2018, 1.29 percent of the appeals have been settled.

## **2019 Budget Preparation**

On June 6, 2018, Chairman Nash and County leaders conducted the fiscal year 2019 budget and business planning process kickoff meeting. The planning session highlighted Board priorities and identified objectives in alignment with them. The Board's priorities that are guiding the development of the budget remain the same as 2018:

- Mobility and access
- Livability and comfort
- Strong and vibrant local economy
- Communication and engagement
- Smart and sustainable government
- Safe and healthy community

As of the date of this report, departments have submitted their technology and capital budget requests. The capital review team convened on June 18 to begin the evaluation process, and a recommendation will be presented to the Chairman in July. Departments are currently developing their fiscal year 2019 operating budgets and will submit them in July.

## **Recurring Monthly Financial Trends**

Investment income across all operating funds is up approximately \$1.7 million, or 66.5 percent, compared to this same time last year. This is primarily due to increased interest rates and additional funds available to invest.

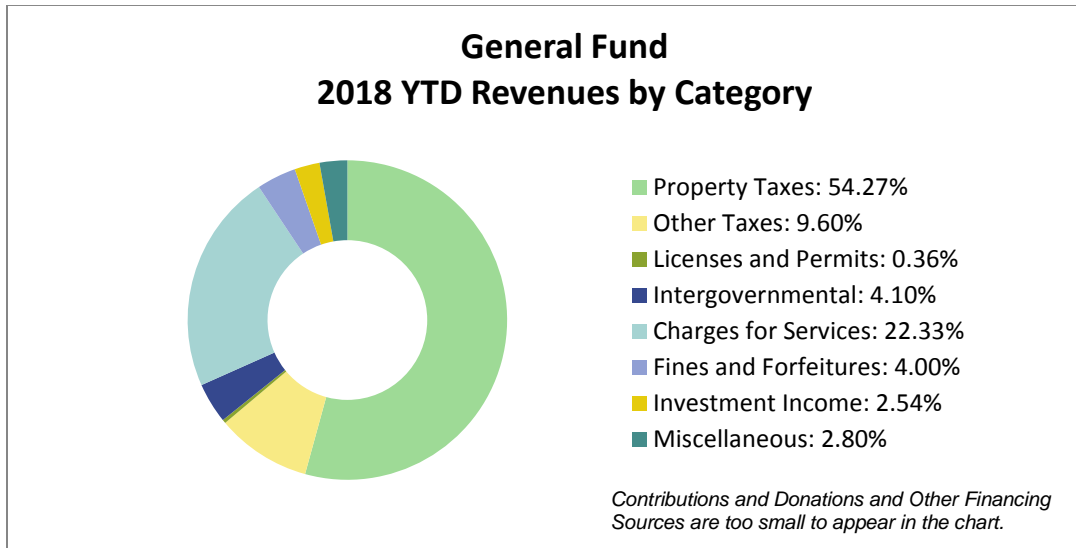
The Street Lighting Fund temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees are collected with property tax bills.

The Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.5 million decrease in stadium operations expenses compared to last year due to movement of funds (from the Tourism Fund) to complete a bond refunding transaction in early 2017.

Miscellaneous revenue in the Administrative Support Fund is down \$466,300, or 72.1 percent, primarily due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

## General Fund (page 11)

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



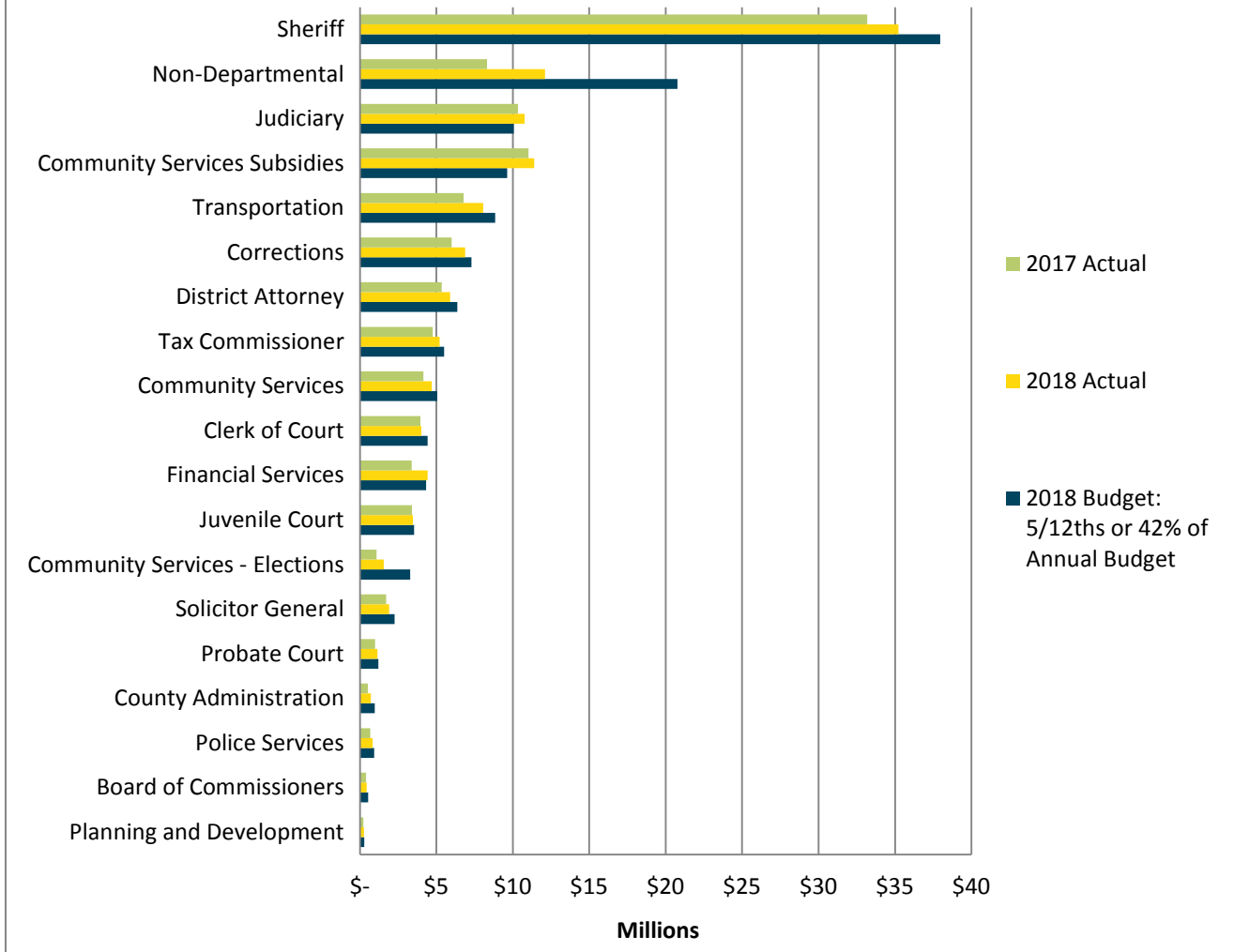
Current year motor vehicle taxes and prior year property taxes make up approximately 54 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

Tax revenues in the General Fund are up \$1.8 million, or 10.3 percent, compared to this same time last year, primarily due to an increase in the local government share of title ad valorem taxes (TAVT) from 45.61 percent to 51.58 percent. The law requires the Georgia Department of Revenue to adjust the share of TAVT revenue split between the state and local governments. Current law requires the Department of Revenue to evaluate local tax revenues from the prior year to determine the percentage of TAVT that will be distributed to state and local governments for the current calendar year.

Charges for services are up approximately \$608,900, or 9.6 percent, over this same time last year due to increased court revenues in the Sheriff's Office resulting from the relocation of a major registered agent to Gwinnett County.

Fines and forfeitures reflect a \$418,300, or 25.2 percent, decrease compared to this same time last year. The year-over-year decline is primarily attributable to a reduction in probation fine collections.

**General Fund  
Budget vs. Actual by Department  
May 2017-2018 YTD Expenditures**



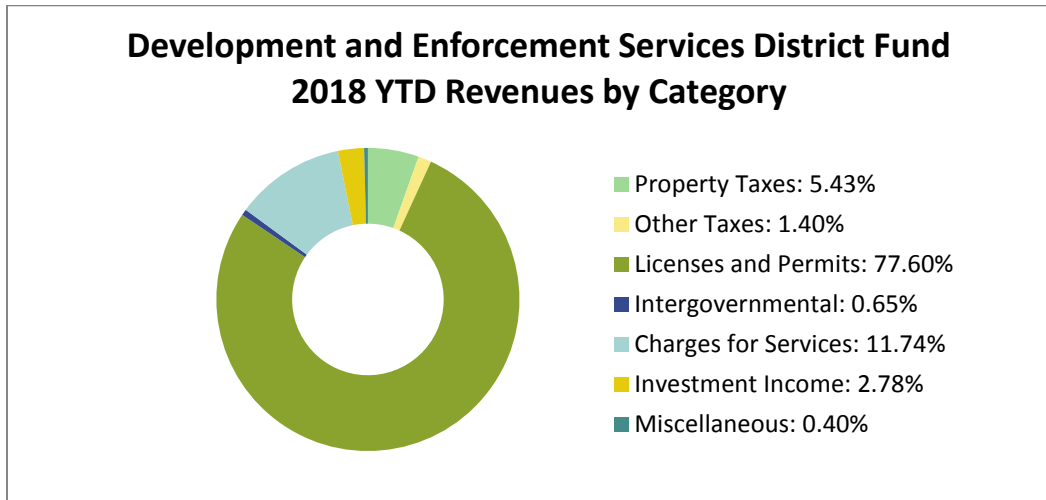
Expenditures for the maintenance of our 800 MHZ radio system are \$1.2 million lower than last year pending the approval of a change order. The first five monthly payments for 2018 have not yet posted. However, total non-departmental expenditures are higher than this same time last year, primarily due to increases in contributions to capital and contributions to local transit.

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

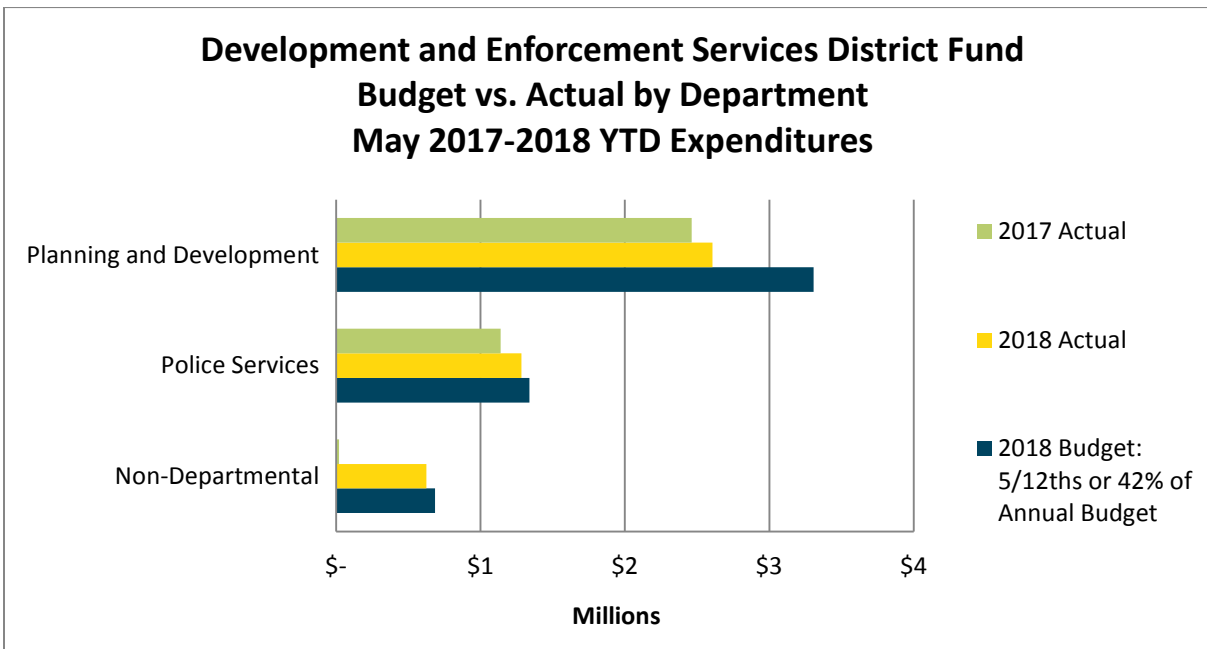
Community Services Subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community services subsidy payments are generally paid quarterly. As of the date of this report,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

# Development and Enforcement Services District Fund (page 14)

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

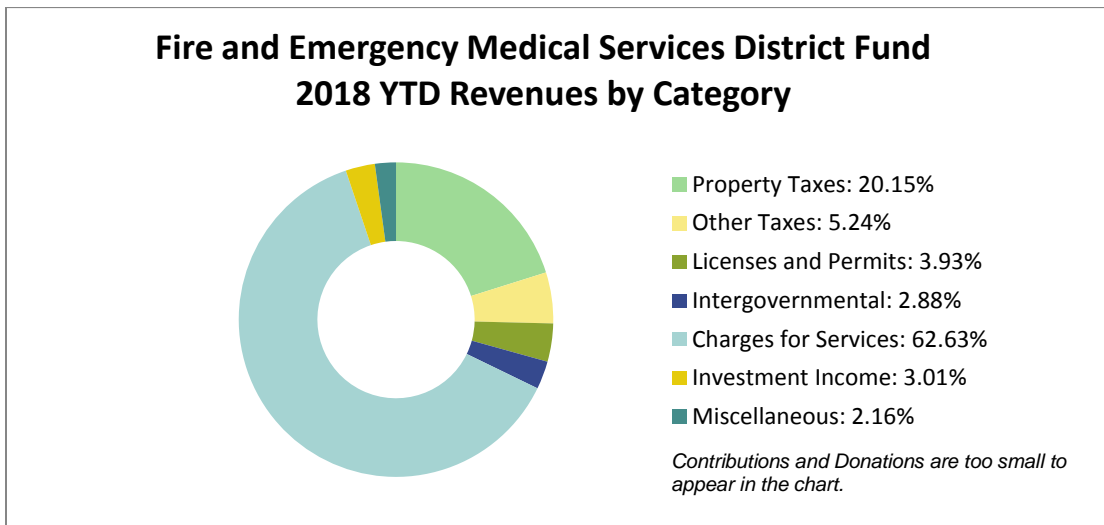


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 53 percent of the fund's annual budget.



# Fire and Emergency Medical Services District Fund (page 15)

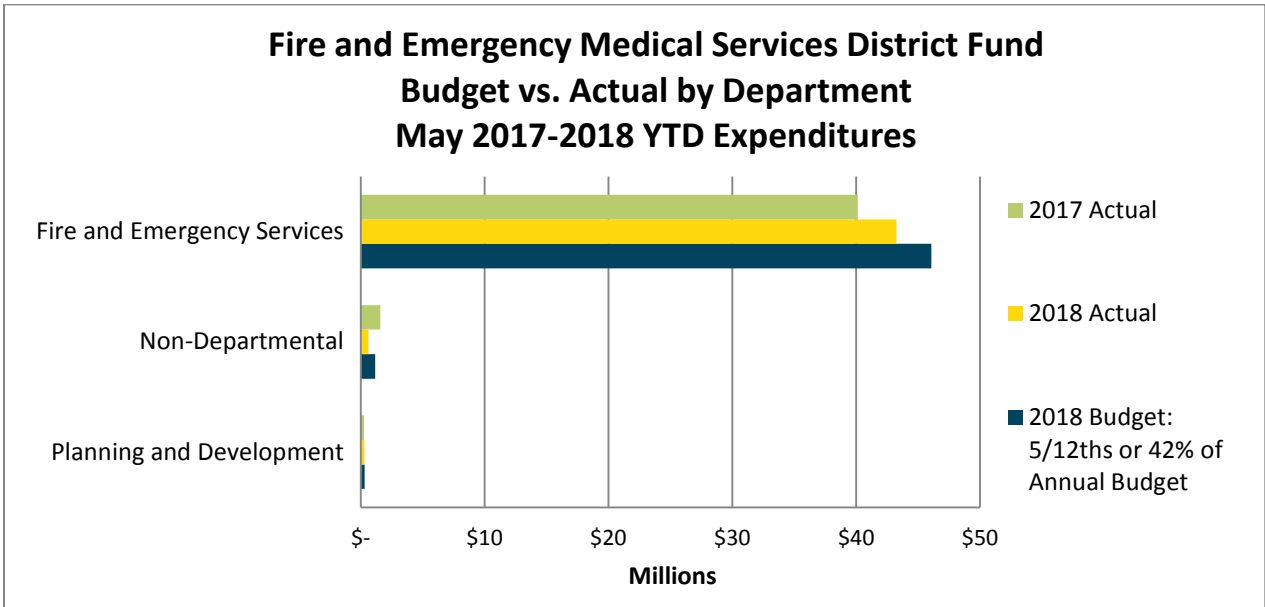
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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



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

Charges for services are up approximately \$463,600, or 9.0 percent, over this same time last year. This is primarily attributable to an increase in ambulance revenues. Medical call volume is up an average of 280 per month compared to this same time last year.

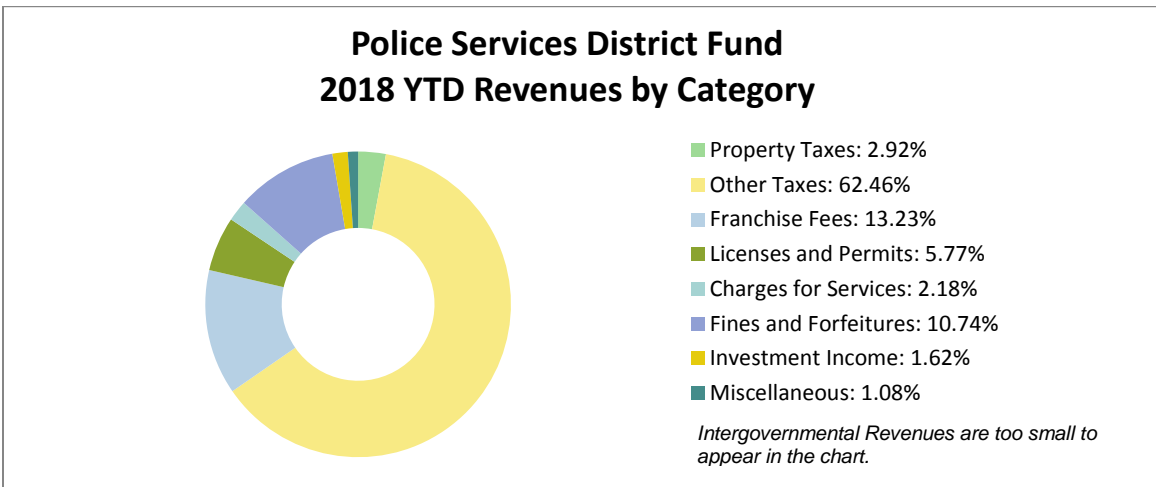




Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$3.1 million, or 7.8 percent, compared to this same time last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process, salary increases, and increases in overtime.

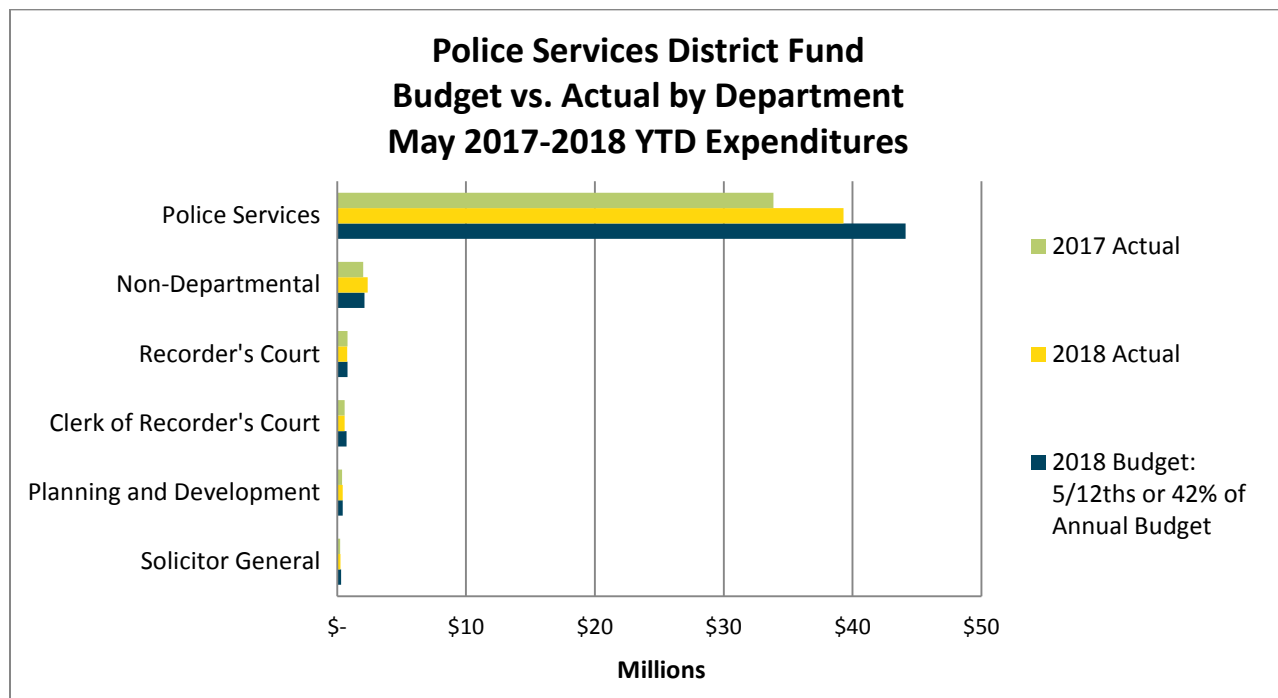
## Police Services District Fund (page 17)

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



*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 on the previous page, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 57 percent of the fund's annual budget.

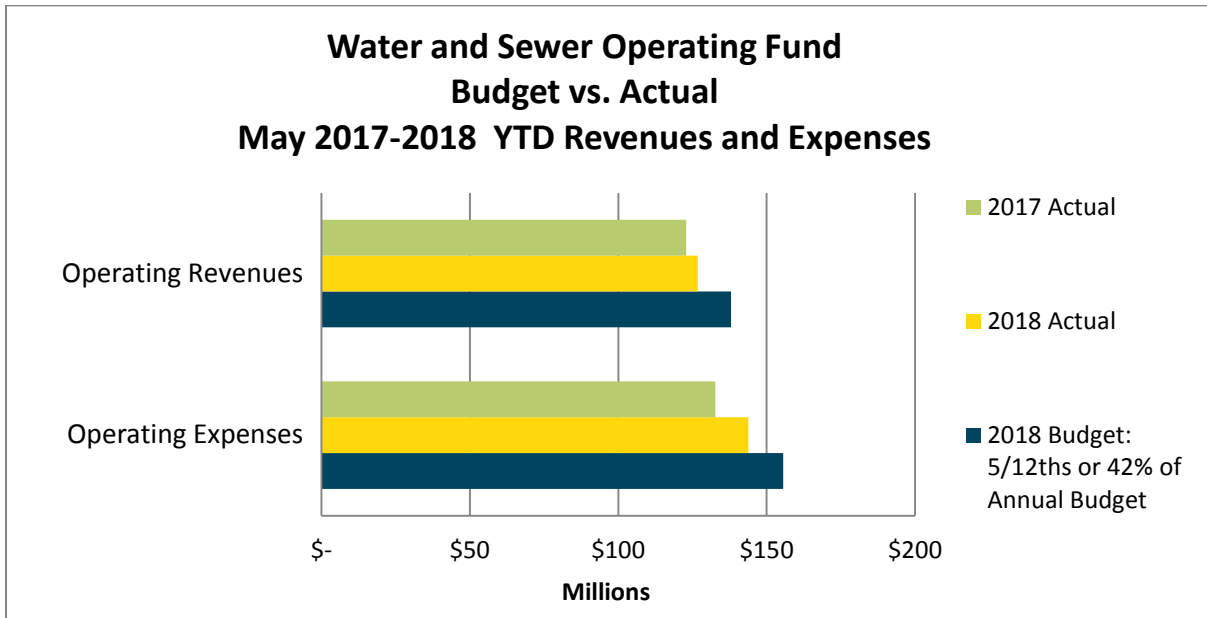


Police Services expenditures in the Police Services District Fund are up approximately \$5.4 million, or 16.1 percent, compared to this same time last year, primarily due to new positions added during the 2018 budget process, fewer vacancies, salary increases, and an increase in the transfer to capital vehicles.

Non-departmental expenditures in the Police Services District Fund are slightly over budget based on the percentage of the fiscal year that has lapsed, due to a \$1.6 million payment made to Gwinnett's cities in April. The payment is a result of a negotiated Service Delivery Strategy (SDS) agreement reached between Gwinnett County and 15 cities in early 2012.

## Water and Sewer Operating Fund (page 46)

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



Year-to-date Water and Sewer Operating Fund revenues are approximately \$3.9 million, or 3.2 percent, higher than this time last year. This is primarily attributable to a 2.8 percent year-over-year increase in water consumption and an increase in system development charges.

Although revenues are higher than this time last year, they are approximately \$11.1 million, or 8.1 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2017. This will cause revenues to appear understated when compared to budget until year-end. Lower than expected water retail, sewer retail, and conservation surcharge revenues are also causing revenues to come in under budget.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$11.1 million, or 8.4 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to increases in the transfer to the Renewal and Extension capital fund. New positions added during the 2018 budget process and salary increases are also contributing to the increase.

Although year-to-date expenses are higher than this time last year, they are approximately \$11.7 million, or 7.6 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

# YTD financial report 2018 gwinnettcountry

## General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
<b>Revenues:</b>						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 19,794,972	8.04%	\$ 17,951,220	8.08%
Licenses and Permits	363,300	363,300	112,380	30.93%	75,508	27.94%
Intergovernmental	3,584,798	3,584,798	1,270,757	35.45%	977,283	28.03%
Charges for Services	27,327,754	27,327,754	6,922,875	25.33%	6,313,988	25.37%
Fines and Forfeitures	4,303,648	4,303,648	1,239,909	28.81%	1,658,240	41.98%
Investment Income	866,413	866,413	786,186	90.74%	526,822	86.93%
Contributions and Donations	60,000	62,800	16,576	26.39%	7,455	5.81%
Miscellaneous	965,695	966,695	868,185	89.81%	697,828	70.87%
Other Financing Sources	165,000	165,000	70,490	42.72%	124,550	56.41%
Revenues without Use of Fund Balance	283,807,810	283,811,610	31,082,330	10.95%	28,332,894	11.04%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	26,964,051	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 320,231,655</b>	<b>\$ 319,775,661</b>	<b>\$ 31,082,330</b>	<b>9.72%</b>	<b>\$ 28,332,894</b>	<b>9.94%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 441,930	34.23%	\$ 400,151	32.95%
County Administration	2,303,160	2,304,160	715,552	31.05%	523,867	28.54%
Financial Services	10,409,954	10,376,868	4,431,356	42.70%	3,389,730	37.15%
Tax Commissioner	13,227,125	13,227,125	5,216,278	39.44%	4,766,564	38.09%
Transportation	21,311,135	21,224,882	8,057,080	37.96%	6,781,808	35.48%
Planning and Development	698,508	681,275	265,461	38.97%	214,991	33.84%
Police Services	2,220,116	2,220,116	835,058	37.61%	682,141	34.17%
Corrections	17,581,177	17,496,615	6,875,656	39.30%	6,005,056	37.57%
Community Services	12,257,181	12,140,649	4,705,587	38.76%	4,147,449	35.63%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	995,814	995,814	492,700	49.48%	483,405	54.41%
Board of Health	1,564,391	1,564,391	782,196	50.00%	782,196	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	87,500	50.00%	87,500	50.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	759,805	759,805	237,849	31.30%	236,749	33.32%
Library Subsidy	17,700,800	17,700,800	8,850,400	50.00%	8,475,400	50.00%
Mental Health	768,297	768,297	384,149	50.00%	384,149	50.00%
Total Community Services Subsidies	23,093,531	23,093,531	11,403,855	49.38%	11,018,460	49.66%
Community Services - Elections	7,892,250	7,868,056	1,556,555	19.78%	1,091,590	40.55%
Juvenile Court	8,026,992	8,521,358	3,466,555	40.68%	3,397,098	41.37%
Sheriff	90,766,098	91,071,811	35,232,396	38.69%	33,176,127	38.33%
Clerk of Court	10,631,232	10,631,232	4,018,295	37.80%	3,960,249	38.16%

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## General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Judiciary	20,945,067	24,137,067	10,769,029	44.62%	10,338,334	43.08%
Probate Court	2,797,379	2,909,879	1,145,439	39.36%	989,613	39.59%
District Attorney	15,281,202	15,281,202	5,894,731	38.58%	5,350,749	39.56%
Solicitor General	5,450,717	5,451,217	1,914,208	35.12%	1,714,170	35.63%
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	111,645	22.33%	-	-
Contingency	1,591,192	1,591,192	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	-	0.00%	-	-
Contribution to Capital	14,984,593	14,984,593	6,243,580	41.67%	1,904,151	41.53%
Contribution to Local Transit	9,467,537	9,467,537	3,944,807	41.67%	3,384,183	41.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	-	0.00%	-	-
Medical Examiner	1,321,138	1,321,138	649,161	49.14%	662,344	48.48%
Motor Vehicle Contribution	9,449,046	9,449,046	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	205,000	205,000	33,295	16.24%	47,830	23.33%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	517,000	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	1,230,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	2,644,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	1,398,287	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	38,431	1.50%	1,219,100	41.75%
Other Governmental Agencies	502,333	502,333	33,781	6.72%	29,172	5.82%
Other Miscellaneous	200,500	200,500	47,212	23.55%	62,829	52.02%
Total Non-Departmental	54,047,638	49,847,425	12,101,912	24.28%	8,309,609	23.06%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 320,231,655</b>	<b>\$ 319,775,661</b>	<b>\$ 119,046,933</b>	<b>37.23%</b>	<b>\$ 106,257,756</b>	<b>37.29%</b>

Projected Fund Balance December 31 \$ 117,744,037 \$ 118,203,831

Fund Balance as of Report Date \$ 66,203,279

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

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 203,131	42.52%	\$ 334,472	610.67%
Intergovernmental	-	-	-	-	13,619	33.92%
Investment Income	75,000	75,000	71,927	95.90%	42,736	-
Revenues without Use of Fund Balance	552,718	552,718	275,058	49.76%	390,827	411.72%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,250,750</u>	<u>\$ 4,250,750</u>	<u>\$ 275,058</u>	6.47%	<u>\$ 390,827</u>	9.16%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,143,700	97.48%	\$ 4,082,671	95.71%
TOTAL APPROPRIATIONS	<u>\$ 4,250,750</u>	<u>\$ 4,250,750</u>	<u>\$ 4,143,700</u>	97.48%	<u>\$ 4,082,671</u>	95.71%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Fund Balance as of Report Date			\$ 12,119,647			

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## Development & Enforcement District Fund (104)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 173,900	2.52%	\$ 186,185	2.92%
Licenses and Permits	4,054,250	4,054,250	1,974,311	48.70%	1,720,654	43.28%
Intergovernmental	44,634	44,634	16,417	36.78%	13,058	32.39%
Charges for Services	519,835	519,835	298,673	57.46%	268,067	51.74%
Investment Income	65,000	65,000	70,824	108.96%	30,315	84.21%
Miscellaneous	-	-	10,208	-	6,736	-
Other Financing Sources	659,236	659,236	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,237,237	12,237,237	2,544,333	20.79%	2,225,015	19.14%
Use of Fund Balance	609,424	551,634	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 12,846,661</b>	<b>\$ 12,788,871</b>	<b>\$ 2,544,333</b>	<b>19.89%</b>	<b>\$ 2,225,015</b>	<b>19.14%</b>
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,934,797	\$ 2,607,157	32.86%	\$ 2,462,443	34.33%
Police Services	3,211,574	3,211,574	1,282,845	39.94%	1,138,519	35.10%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	1,585,500	625,000	39.42%	20,791	14.52%
Total Non-Departmental	1,642,500	1,642,500	625,000	38.05%	20,791	10.38%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,846,661</b>	<b>\$ 12,788,871</b>	<b>\$ 4,515,002</b>	<b>35.30%</b>	<b>\$ 3,621,753</b>	<b>31.16%</b>
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,567,424				
Fund Balance as of Report Date			\$ 8,148,389			

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## Fire and EMS District Fund (102)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 2,267,559	2.42%	\$ 2,430,453	2.86%
Licenses and Permits	901,000	901,000	350,650	38.92%	381,853	42.39%
Intergovernmental	622,174	622,174	257,321	41.36%	180,446	33.79%
Charges for Services	15,485,600	15,485,600	5,594,114	36.12%	5,130,536	33.11%
Investment Income	180,000	180,000	269,296	149.61%	148,662	114.36%
Contributions and Donations	-	-	125	-	100	-
Miscellaneous	1,500	1,500	192,586	12,839.07%	160,260	10,684.00%
Other Financing Sources	5,859,873	5,859,873	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 116,771,197</b>	<b>\$ 116,771,197</b>	<b>\$ 8,931,651</b>	<b>7.65%</b>	<b>\$ 8,432,310</b>	<b>7.65%</b>
Appropriations:						
Planning and Development	\$ 795,471	\$ 777,974	\$ 292,385	37.58%	\$ 274,955	36.31%
Fire and Emergency Services	111,142,967	110,516,320	43,234,316	39.12%	40,117,575	38.43%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	625,000	25.83%	1,590,596	33.57%
Total Non-Departmental	2,780,000	2,780,000	625,000	22.48%	1,590,596	31.20%
Appropriations without Contribution to Fund Balance	114,718,438	114,074,294	44,151,701	38.70%	41,983,126	38.08%
Contribution to Fund Balance	2,052,759	2,696,903	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 116,771,197</b>	<b>\$ 116,771,197</b>	<b>\$ 44,151,701</b>	<b>37.81%</b>	<b>\$ 41,983,126</b>	<b>38.08%</b>
Projected Fund Balance December 31	\$ 54,822,325	\$ 55,466,469				
Fund Balance as of Report Date			\$ 17,549,516			



# YTD financial report 2018 gwinnettcountry

## Loganville EMS District Fund (103)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 2,757	61.27%	\$ 2,236	56.85%
Revenues without Use of Fund Balance	4,500	4,500	2,757	61.27%	2,236	56.85%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 45,312</b>	<b>\$ 45,312</b>	<b>\$ 2,757</b>	<b>6.08%</b>	<b>\$ 2,236</b>	<b>4.95%</b>
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 2,346	5.18%	\$ 2,293	5.08%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 45,312</b>	<b>\$ 45,312</b>	<b>\$ 2,346</b>	<b>5.18%</b>	<b>\$ 2,293</b>	<b>5.08%</b>
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Fund Balance as of Report Date			\$ 740,658			

# YTD financial report 2018 gwinnettcouuty

## Police Services District Fund (106)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
<b>Revenues:</b>						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 20,036,304	32.11%	\$ 19,589,653	33.39%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,085,900	4,085,900	1,470,555	35.99%	1,434,305	34.20%
Intergovernmental	255,268	255,268	87,547	34.30%	73,406	33.05%
Charges for Services	785,210	785,210	556,501	70.87%	492,407	48.25%
Fines and Forfeitures	8,125,772	8,125,772	2,736,874	33.68%	2,735,340	30.06%
Investment Income	350,000	350,000	413,605	118.17%	215,624	107.81%
Contributions and Donations	-	-	-	-	17,500	100.00%
Miscellaneous	382,062	382,062	275,558	72.12%	252,425	92.31%
Other Financing Sources	2,929,937	2,929,937	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	109,601,519	109,601,519	25,576,944	23.34%	24,810,660	23.20%
Use of Fund Balance	7,595,650	6,865,714	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 117,197,169</b>	<b>\$ 116,467,233</b>	<b>\$ 25,576,944</b>	<b>21.96%</b>	<b>\$ 24,810,660</b>	<b>23.20%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 443,863	41.85%	\$ 383,341	48.40%
Police Services	106,493,225	105,906,789	39,289,229	37.10%	33,851,080	36.25%
Recorder's Court	1,855,316	1,912,816	774,121	40.47%	817,557	41.86%
Solicitor General	738,507	738,507	249,427	33.77%	237,954	31.24%
Clerk of Recorder's Court	1,752,625	1,752,625	581,243	33.16%	577,546	37.68%
<b>Non-Departmental:</b>						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,728,250	4,527,250	2,239,783	49.47%	1,899,001	49.93%
Total Non-Departmental	5,296,886	5,095,886	2,360,419	46.32%	2,019,637	46.20%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 117,197,169</b>	<b>\$ 116,467,233</b>	<b>\$ 43,698,302</b>	<b>37.52%</b>	<b>\$ 37,887,115</b>	<b>35.42%</b>
Projected Fund Balance December 31	\$ 57,978,772	\$ 58,708,708				
Fund Balance as of Report Date			\$ 47,453,064			

# YTD financial report 2018 gwinnettcountry

## Recreation Fund (105)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 1,303,522	4.35%	\$ 1,326,203	4.82%
Intergovernmental	185,660	185,660	62,103	33.45%	53,909	33.92%
Charges for Services	4,838,536	4,838,536	1,737,434	35.91%	1,616,566	35.93%
Investment Income	75,000	75,000	113,675	151.57%	59,801	102.19%
Contributions and Donations	38,300	38,300	17	0.04%	250	0.52%
Miscellaneous	2,622,079	2,622,079	1,203,084	45.88%	1,167,801	49.86%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,735,571	4,419,835	11.71%	4,224,530	12.18%
Use of Fund Balance	2,149,496	2,112,602	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 39,885,067	\$ 39,848,173	\$ 4,419,835	11.09%	\$ 4,224,530	11.76%
Appropriations:						
Community Services	\$ 38,075,611	\$ 38,038,717	\$ 13,256,041	34.85%	\$ 11,844,362	34.70%
Support Services	191,684	191,684	64,339	33.57%	58,806	33.53%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	640,738	41.26%	640,421	41.26%
Total Non-Departmental	1,617,772	1,617,772	640,738	39.61%	640,421	39.61%
TOTAL APPROPRIATIONS	\$ 39,885,067	\$ 39,848,173	\$ 13,961,118	35.04%	\$ 12,543,589	34.92%
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,668,756				
Fund Balance as of Report Date			\$ 10,240,075			

# YTD financial report 2018 gwinnettcountry

## Gwinnett Place TAD Fund (165)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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## Indian Trail TAD Fund (162)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,627	-	\$ 2,521	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,627</u>	-	<u>\$ 2,521</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Fund Balance as of Report Date			\$ 963,586			

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## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 27,012	-	\$ 4,642	-
TOTAL REVENUES	\$ -	\$ -	\$ 27,012	-	\$ 4,642	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Fund Balance as of Report Date			\$ 2,985,223			

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## Lake Lucerne TAD Fund (164)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2018 gwinnettcountry

## Park Place TAD Fund (163)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,210	-	\$ 1,569	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,210</u>	-	<u>\$ 1,569</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 126,819</u>	<u>\$ 126,819</u>				
Fund Balance as of Report Date			<u>\$ 130,029</u>			



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## Speed Hump Fund (003)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 1,656	1.36%	\$ 1,594	1.37%
Investment Income	7,000	7,000	4,155	59.36%	3,370	53.54%
Revenues without Use of Fund Balance	128,872	128,872	5,811	4.51%	4,964	4.03%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 161,783</b>	<b>\$ 161,783</b>	<b>\$ 5,811</b>	<b>3.59%</b>	<b>\$ 4,964</b>	<b>3.10%</b>
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 42,243	26.11%	\$ 34,630	21.61%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 161,783</b>	<b>\$ 161,783</b>	<b>\$ 42,243</b>	<b>26.11%</b>	<b>\$ 34,630</b>	<b>21.61%</b>
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Fund Balance as of Report Date			\$ 1,217,266			

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## Street Lighting Fund (002)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,405,336	\$ 83,735	1.13%	\$ 74,701	1.03%
Investment Income	3,740	3,740	13,957	373.18%	4,650	131.13%
Revenues without Use of Fund Balance	7,394,502	7,409,076	97,692	1.32%	79,351	1.09%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,543,825</b>	<b>\$ 7,558,399</b>	<b>\$ 97,692</b>	<b>1.29%</b>	<b>\$ 79,351</b>	<b>1.06%</b>
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,558,399	\$ 2,465,848	32.62%	\$ 2,390,918	32.07%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,543,825</b>	<b>\$ 7,558,399</b>	<b>\$ 2,465,848</b>	<b>32.62%</b>	<b>\$ 2,390,918</b>	<b>32.07%</b>
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Fund Balance as of Report Date			\$ (116,983)			

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## Authority Imaging Fund (020)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 247,662	40.85%	\$ 252,923	41.16%
Investment Income	2,407	2,407	1,185	49.23%	918	41.84%
Revenues without Use of Fund Balance	608,696	608,696	248,847	40.88%	253,841	41.16%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,191,421</b>	<b>\$ 1,191,421</b>	<b>\$ 248,847</b>	<b>20.89%</b>	<b>\$ 253,841</b>	<b>26.44%</b>
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 496,425	41.67%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,191,421</b>	<b>\$ 1,191,421</b>	<b>\$ 496,425</b>	<b>41.67%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Fund Balance as of Report Date			\$ 2,505,124			

# YTD financial report 2018 gwinnettcountry

## Corrections Inmate Welfare Fund (085)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 47,561	48.83%	\$ 36,825	42.33%
Miscellaneous	9,600	9,600	5,335	55.57%	3,976	49.70%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 52,896</u>	49.44%	<u>\$ 40,801</u>	42.95%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 3,580	17.62%	\$ 2,616	13.54%
Appropriations without Contribution to Fund Balance	20,315	20,315	3,580	17.62%	2,616	13.54%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 3,580</u>	3.35%	<u>\$ 2,616</u>	2.75%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Fund Balance as of Report Date			\$ 358,983			

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## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 254,888	34.00%	\$ 263,635	33.51%
Investment Income	2,500	2,500	6,880	275.20%	2,885	-
Miscellaneous	-	-	2,252	-	1,930	-
Revenues without Use of Fund Balance	752,110	752,110	264,020	35.10%	268,450	34.12%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 884,107</b>	<b>\$ 884,107</b>	<b>\$ 264,020</b>	<b>29.86%</b>	<b>\$ 268,450</b>	<b>20.78%</b>
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 122,639	37.81%	\$ 182,436	38.86%
Solicitor General	559,769	559,769	196,111	35.03%	233,842	28.43%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 884,107</b>	<b>\$ 884,107</b>	<b>\$ 318,750</b>	<b>36.05%</b>	<b>\$ 416,278</b>	<b>32.22%</b>
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Fund Balance as of Report Date			\$ 797,851			

# YTD financial report 2018 gwinnettcountry

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 130,409	\$ 130,409	100.00%	\$ 110,190	100.00%
Investment Income	-	-	-	-	65	-
Revenues without Use of Fund Balance	-	130,409	130,409	100.00%	110,255	100.06%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 270,409	\$ 130,409	48.23%	\$ 110,255	43.93%
Appropriations:						
District Attorney	\$ 140,000	\$ 270,409	\$ 7,246	2.68%	\$ 5,634	2.24%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 270,409	\$ 7,246	2.68%	\$ 5,634	2.24%
Projected Fund Balance December 31	\$ 2,793	\$ 2,793				
Fund Balance as of Report Date			\$ 265,956			

# YTD financial report 2018 gwinnettcountry

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,683	\$ 5,683	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	5,683	5,683	100.00%	-	-
Use of Fund Balance	23,328	23,328	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 23,328</u>	<u>\$ 29,011</u>	<u>\$ 5,683</u>	19.59%	<u>\$ -</u>	-
Appropriations:						
District Attorney	\$ 23,328	\$ 29,011	\$ -	0.00%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 23,328</u>	<u>\$ 29,011</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Fund Balance as of Report Date			\$ 42,349			

# YTD financial report 2018 gwinnettcouuty

## E-911 Fund (095)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Charges for Services	\$ 16,991,734	\$ 16,991,734	\$ 7,690,465	45.26%	\$ 7,545,934	46.89%
Investment Income	226,880	226,880	170,484	75.14%	111,718	86.17%
Miscellaneous	-	-	13,483	-	9,063	-
Revenues without Use of Fund Balance	17,218,614	17,218,614	7,874,432	45.73%	7,666,715	47.26%
Use of Fund Balance	5,558,757	5,369,861	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 22,777,371</b>	<b>\$ 22,588,475</b>	<b>\$ 7,874,432</b>	<b>34.86%</b>	<b>\$ 7,666,715</b>	<b>34.53%</b>
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,205,723	\$ 6,060,164	33.29%	\$ 5,988,554	32.63%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	4,086,763	100.00%	3,528,021	100.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	4,086,763	93.25%	3,528,021	91.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,777,371</b>	<b>\$ 22,588,475</b>	<b>\$ 10,146,927</b>	<b>44.92%</b>	<b>\$ 9,516,575</b>	<b>42.87%</b>
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,204,780				
Fund Balance as of Report Date			\$ 23,302,146			



# YTD financial report 2018 gwinnettcountry

## Juvenile Court Supervision Fund (030)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 28,414	53.10%	\$ 25,648	48.98%
Revenues without Use of Fund Balance	53,512	53,512	28,414	53.10%	25,648	48.98%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 61,551</b>	<b>\$ 61,551</b>	<b>\$ 28,414</b>	<b>46.16%</b>	<b>\$ 25,648</b>	<b>48.98%</b>
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 13,481	21.90%	\$ 29,319	61.56%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,551</b>	<b>\$ 61,551</b>	<b>\$ 13,481</b>	<b>21.90%</b>	<b>\$ 29,319</b>	<b>55.99%</b>
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Fund Balance as of Report Date			\$ 140,996			

# YTD financial report 2018 gwinnettcountry

## Police Special Justice Fund (070)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 180,766	\$ 180,766	100.00%	\$ 21,731	100.00%
Revenues without Use of Fund Balance	-	180,766	180,766	100.00%	21,731	100.00%
Use of Fund Balance	500,893	320,127	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 180,766</b>	<b>36.09%</b>	<b>\$ 21,731</b>	<b>3.05%</b>
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 75,923	15.16%	\$ 192,760	27.03%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 75,923</b>	<b>15.16%</b>	<b>\$ 192,760</b>	<b>27.03%</b>
Projected Fund Balance December 31	\$ 264,700	\$ 445,466				
Fund Balance as of Report Date			\$ 870,436			

# YTD financial report 2018 gwinnettcouuty

## Police Special State Fund (072)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 46,002	\$ 87,267	189.70%	\$ 132,787	100.07%
Revenues without Use of Fund Balance	-	46,002	87,267	189.70%	132,787	100.07%
Use of Fund Balance	582,495	536,493	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 582,495</u>	<u>\$ 582,495</u>	<u>\$ 87,267</u>	14.98%	<u>\$ 132,787</u>	21.80%
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 50,798	8.72%	\$ 130,735	21.46%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 582,495</u>	<u>\$ 582,495</u>	<u>\$ 50,798</u>	8.72%	<u>\$ 130,735</u>	21.46%
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,159,842				
Fund Balance as of Report Date			\$ 2,732,804			

# YTD financial report 2018 gwinnettcountry

## Sheriff Inmate Fund (090)

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

	FY 2018			FY 2017		
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 270,617	35.72%	\$ 296,263	45.13%
Investment Income	-	-	13,283	-	-	-
<b>TOTAL REVENUES</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 283,900</u>	37.47%	<u>\$ 296,263</u>	38.50%
Appropriations:						
Sheriff	\$ 599,920	\$ 674,920	\$ 228,632	33.88%	\$ 175,865	22.85%
Appropriations without Contribution to Fund Balance	599,920	674,920	228,632	33.88%	175,865	22.85%
Contribution to Fund Balance	157,686	82,686	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 228,632</u>	30.18%	<u>\$ 175,865</u>	22.85%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,193,795				
Fund Balance as of Report Date			\$ 3,166,377			

# YTD financial report 2018 gwinnettcountry

## Sheriff Special Justice Fund (065)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 60,559	\$ 60,559	100.00%	\$ 58,981	100.00%
Investment Income	-	-	-	-	13	-
Revenues without Use of Fund Balance	-	60,559	60,559	100.00%	58,994	100.02%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 160,559</u>	<u>\$ 60,559</u>	37.72%	<u>\$ 58,994</u>	37.11%
Appropriations:						
Sheriff	\$ 100,000	\$ 160,559	\$ 572	0.36%	\$ 25,000	15.73%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 100,000</u>	<u>\$ 160,559</u>	<u>\$ 572</u>	0.36%	<u>\$ 25,000</u>	15.73%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Fund Balance as of Report Date			\$ 384,031			

# YTD financial report 2018 gwinnettcouuty

## Sheriff Special Treasury Fund (066)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ 130,583	\$ 130,583	100.00%	\$ 167,517	100.00%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	130,583	130,583	100.00%	167,536	100.01%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 150,000</u>	<u>\$ 280,583</u>	<u>\$ 130,583</u>	46.54%	<u>\$ 167,536</u>	52.76%
Appropriations:						
Sheriff	\$ 150,000	\$ 280,583	\$ 107,490	38.31%	\$ 55,436	17.46%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 150,000</u>	<u>\$ 280,583</u>	<u>\$ 107,490</u>	38.31%	<u>\$ 55,436</u>	17.46%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Fund Balance as of Report Date			\$ 442,847			

# YTD financial report 2018 gwinnettcouuty

## Sheriff Special State Fund (067)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 61,177	\$ 59,566	97.37%	\$ 33,154	100.00%
Investment Income	-	-	106	-	80	-
Revenues without Use of Fund Balance	-	61,177	59,672	97.54%	33,234	100.24%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 136,177</b>	<b>\$ 59,672</b>	<b>43.82%</b>	<b>\$ 33,234</b>	<b>31.11%</b>
Appropriations:						
Sheriff	\$ 75,000	\$ 136,177	\$ 6,060	4.45%	\$ 12,949	12.12%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 136,177</b>	<b>\$ 6,060</b>	<b>4.45%</b>	<b>\$ 12,949</b>	<b>12.12%</b>
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Fund Balance as of Report Date			\$ 356,188			

# YTD financial report 2018 gwinnettcountry

## Stadium Fund (055)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 335,835	38.38%	\$ 279,458	31.94%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	471,568	44.53%	470,873	45.27%
Miscellaneous	-	-	1	-	-	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
TOTAL REVENUES	<u>\$ 2,334,050</u>	<u>\$ 2,334,050</u>	<u>\$ 1,207,404</u>	51.73%	<u>\$ 3,140,944</u>	72.95%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,225,820	71.94%	\$ 3,706,497	86.66%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,225,820	71.94%	3,706,497	86.66%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,334,050</u>	<u>\$ 2,334,050</u>	<u>\$ 1,225,820</u>	52.52%	<u>\$ 3,706,497</u>	86.08%
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Fund Balance as of Report Date			\$ 1,351,559			



# YTD financial report 2018 gwinnettcountry

## Tree Bank Fund (040)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Fund Balance as of Report Date			\$ 301,105			

# YTD financial report 2018 gwinnettcountry

## Tourism Fund (050)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Fund Balance January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 10,477,000	\$ 3,431,799	32.76%	\$ 3,283,268	36.32%
Charges for Services	100	100	247	247.00%	-	0.00%
Investment Income	25,000	25,000	48,541	194.16%	12,989	-
Miscellaneous	-	-	(2)	-	-	-
Revenues without Use of Fund Balance	9,877,100	10,502,100	3,480,585	33.14%	3,296,257	36.46%
Use of Fund Balance	-	3,499,648	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 9,877,100</u>	<u>\$ 14,001,748</u>	<u>\$ 3,480,585</u>	24.86%	<u>\$ 3,296,257</u>	32.96%
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ 1,109,928	22.56%	\$ 1,174,303	23.85%
Tourism	3,888,580	9,081,893	1,609,491	17.72%	3,392,887	66.83%
Appropriations without Contribution to Fund Balance	8,808,435	14,001,748	2,719,419	19.42%	4,567,190	45.67%
Contribution to Fund Balance	1,068,665	-	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 9,877,100</u>	<u>\$ 14,001,748</u>	<u>\$ 2,719,419</u>	19.42%	<u>\$ 4,567,190</u>	45.67%
Projected Fund Balance December 31	\$ 11,138,531	\$ 6,570,218				
Fund Balance as of Report Date			\$ 10,831,032			

# YTD financial report 2018 gwinnettcouy

## Airport Operating Fund (520)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 72,539	45.34%	\$ 83,711	54.53%
Miscellaneous	780,000	780,000	346,668	44.44%	333,428	43.30%
Other Financing Sources	25,000	25,000	9,180	36.72%	-	-
Revenues without Use of Net Position	965,000	965,000	428,387	44.39%	417,139	45.17%
Use of Net Position	183,188	183,188	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,148,188</b>	<b>\$ 1,148,188</b>	<b>\$ 428,387</b>	<b>37.31%</b>	<b>\$ 417,139</b>	<b>31.82%</b>
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 405,038	35.31%	\$ 457,799	34.95%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,148,188</b>	<b>\$ 1,148,188</b>	<b>\$ 405,038</b>	<b>35.28%</b>	<b>\$ 457,799</b>	<b>34.92%</b>
Projected Net Position December 31	\$ 603,549	\$ 603,549				
Net Position as of Report Date			\$ 810,086			

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

# YTD financial report 2018 gwinnettcouuty

## Local Transit Operating Fund (515)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 1,230,398	39.24%	\$ 1,207,820	42.51%
Investment Income	84,000	84,000	44,804	53.34%	17,870	81.23%
Miscellaneous	22,000	22,000	12,490	56.77%	7,331	33.32%
Other Financing Sources	9,467,537	9,467,537	3,944,807	41.67%	3,384,183	41.67%
Revenues without Use of Net Position	12,708,787	12,708,787	5,232,499	41.17%	4,617,204	41.95%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 14,382,290</b>	<b>\$ 14,382,290</b>	<b>\$ 5,232,499</b>	<b>36.38%</b>	<b>\$ 4,617,204</b>	<b>37.28%</b>
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 27,255	35.26%
Transportation	14,382,290	14,382,290	2,906,448	20.21%	2,790,092	22.67%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 14,382,290</b>	<b>\$ 14,382,290</b>	<b>\$ 2,906,448</b>	<b>20.21%</b>	<b>\$ 2,817,347</b>	<b>22.75%</b>
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Net Position as of Report Date			\$ 8,107,987			

# YTD financial report 2018 gwinnettcouy

## Solid Waste Operating Fund (595)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 215,964	27.87%	\$ 196,562	28.08%
Charges for Services	45,756,741	45,756,741	18,903,912	41.31%	18,583,825	41.05%
Investment Income	300,000	300,000	392,916	130.97%	220,446	99.31%
Miscellaneous	150	150	1,618	1,078.67%	1,024	2,048.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 19,514,410</u>	41.67%	<u>\$ 19,001,857</u>	41.13%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,112,467	\$ 14,122,654	31.31%	\$ 13,918,801	31.28%
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	45,122,467	45,122,467	14,122,654	31.30%	13,918,801	31.27%
Working Capital Reserve	1,709,424	1,709,424	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 14,122,654</u>	30.16%	<u>\$ 13,918,801</u>	30.13%
Projected Net Position December 31	\$ 20,250,604	\$ 20,250,604				
Net Position as of Report Date			\$ 23,932,936			

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

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

# YTD financial report 2018 gwinnettcountry

## Stormwater Operating Fund (590)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 454,786	1.43%	\$ 317,228	1.01%
Investment Income	355,000	355,000	204,906	57.72%	106,097	88.41%
Miscellaneous	15,000	15,000	8,393	55.95%	6,672	51.32%
Revenues without Use of Net Position	32,064,035	32,064,035	668,085	2.08%	429,997	1.36%
Use of Net Position	5,908,262	7,585,818	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 37,972,297</b>	<b>\$ 39,649,853</b>	<b>\$ 668,085</b>	<b>1.68%</b>	<b>\$ 429,997</b>	<b>1.34%</b>
Appropriations:						
Planning and Development	\$ 785,470	\$ 785,470	\$ 239,044	30.43%	\$ 221,445	30.18%
Water Resources*	37,096,827	38,774,383	14,919,325	38.48%	12,372,949	39.62%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 37,972,297</b>	<b>\$ 39,649,853</b>	<b>\$ 15,158,369</b>	<b>38.23%</b>	<b>\$ 12,594,394</b>	<b>39.29%</b>
Projected Net Position December 31	\$ 23,573,056	\$ 21,895,500				
Net Position as of Report Date			\$ 14,991,034			

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

# YTD financial report 2018 gwinnettcouuty

## Water and Sewer Operating Fund (501)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,645,200	\$ 114,787,804	36.37%	\$ 112,373,979	36.02%
Investment Income	500,000	500,000	1,071,812	214.36%	658,962	149.76%
Contributions and Donations	14,941,303	14,941,303	10,651,318	71.29%	9,592,375	58.04%
Miscellaneous	-	-	321,350	-	266,339	-
Revenues without Use of Net Position	330,933,287	331,086,503	126,832,284	38.31%	122,891,655	37.36%
Use of Net Position	43,192,781	42,366,085	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 374,126,068</b>	<b>\$ 373,452,588</b>	<b>\$ 126,832,284</b>	<b>33.96%</b>	<b>\$ 122,891,655</b>	<b>34.75%</b>
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 371,691	37.56%	\$ 288,857	32.26%
Water Resources*	372,941,013	372,297,978	143,492,792	38.54%	132,468,503	37.57%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 374,126,068</b>	<b>\$ 373,452,588</b>	<b>\$ 143,864,483</b>	<b>38.52%</b>	<b>\$ 132,757,360</b>	<b>37.54%</b>
Projected Net Position December 31	\$ 115,757,713	\$ 116,584,409				
Net Position as of Report Date			\$ 141,918,295			

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

# YTD financial report 2018 gwinnettcountry

## Administrative Support Fund (665)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 25,415,246	39.28%	\$ 22,848,894	39.89%
Investment Income	60,000	60,000	85,700	142.83%	49,560	86.98%
Miscellaneous	258,923	258,923	180,329	69.65%	646,649	70.33%
Revenues without Use of Net Position	65,018,759	65,018,759	25,681,275	39.50%	23,545,103	40.41%
Use of Net Position	2,504,234	1,914,714	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 67,522,993</b>	<b>\$ 66,933,473</b>	<b>\$ 25,681,275</b>	<b>38.37%</b>	<b>\$ 23,545,103</b>	<b>39.44%</b>
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,130,533	\$ 1,491,697	36.11%	\$ 1,453,159	35.71%
Financial Services	10,031,179	9,920,936	3,621,316	36.50%	3,348,414	35.54%
Human Resources	4,101,535	4,052,055	1,550,314	38.26%	1,353,592	37.52%
Information Technology Services	33,285,829	33,031,071	10,554,539	31.95%	10,005,019	35.69%
Law	2,474,311	2,474,311	949,412	38.37%	924,056	39.88%
Support Services	12,739,019	12,602,067	4,412,750	35.02%	4,140,230	37.56%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	718,500	422,472	58.80%	155,913	12.76%
Total Non-Departmental	722,500	722,500	422,472	58.47%	155,913	12.72%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,522,993</b>	<b>\$ 66,933,473</b>	<b>\$ 23,002,500</b>	<b>34.37%</b>	<b>\$ 21,380,383</b>	<b>35.81%</b>
Projected Net Position December 31	\$ 8,162,724	\$ 8,752,244				
Net Position as of Report Date			\$ 13,345,733			



# YTD financial report 2018 gwinnettcountry

## Auto Liability Fund (606)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 333,334	41.67%	\$ 333,334	41.67%
Investment Income	16,000	16,000	15,432	96.45%	8,134	55.95%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	348,766	42.74%	341,653	41.94%
Use of Net Position	218,705	218,705	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,034,705</b>	<b>\$ 1,034,705</b>	<b>\$ 348,766</b>	<b>33.71%</b>	<b>\$ 341,653</b>	<b>33.07%</b>
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,034,705	\$ 413,052	39.92%	\$ 964,384	93.34%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,034,705</b>	<b>\$ 1,034,705</b>	<b>\$ 413,052</b>	<b>39.92%</b>	<b>\$ 964,384</b>	<b>93.34%</b>
Projected Net Position December 31	\$ 1,943,242	\$ 1,943,242				
Net Position as of Report Date			\$ 2,097,661			

# YTD financial report 2018 gwinnettcouy

## Fleet Management Fund (610)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 2,659,927	40.15%	\$ 2,471,636	43.10%
Miscellaneous	275,800	275,800	280,205	101.60%	279,876	103.39%
Revenues without Use of Net Position	6,900,468	6,900,468	2,940,132	42.61%	2,751,512	45.82%
Use of Net Position	717,503	704,977	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,617,971</b>	<b>\$ 7,605,445</b>	<b>\$ 2,940,132</b>	<b>38.66%</b>	<b>\$ 2,751,512</b>	<b>42.56%</b>
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,400,845	\$ 2,748,941	37.14%	\$ 2,495,996	38.69%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	79,417	41.67%	-	-
Total Non-Departmental	204,600	204,600	79,417	38.82%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,617,971</b>	<b>\$ 7,605,445</b>	<b>\$ 2,828,358</b>	<b>37.19%</b>	<b>\$ 2,495,996</b>	<b>38.61%</b>
Projected Net Position December 31	\$ 84,112	\$ 96,638				
Net Position as of Report Date			\$ 913,389			

# YTD financial report 2018 gwinnettcouuty

## Group Self-Insurance Fund (605)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 24,548,283	42.96%	\$ 22,286,792	42.94%
Investment Income	250,000	250,000	199,385	79.75%	154,156	88.09%
Miscellaneous	-	-	201,492	-	84,654	-
Revenues without Use of Net Position	57,398,345	57,398,345	24,949,160	43.47%	22,525,602	43.26%
Use of Net Position	3,603,104	3,572,304	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 61,001,449</b>	<b>\$ 60,970,649</b>	<b>\$ 24,949,160</b>	<b>40.92%</b>	<b>\$ 22,525,602</b>	<b>40.92%</b>
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,960,649	\$ 22,735,256	37.29%	\$ 22,502,828	40.88%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,001,449</b>	<b>\$ 60,970,649</b>	<b>\$ 22,735,256</b>	<b>37.29%</b>	<b>\$ 22,502,828</b>	<b>40.87%</b>
Projected Net Position December 31	\$ 23,357,695	\$ 23,388,495				
Net Position as of Report Date			\$ 29,174,703			

# YTD financial report 2018 gwinnettcountry

## Risk Management Fund (602)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018	% Actual to Current Budget	Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 2,083,334	41.67%	\$ 1,875,000	41.67%
Investment Income	97,500	97,500	63,262	64.88%	50,512	67.35%
Miscellaneous	-	-	13,216	-	389,405	-
Revenues without Use of Net Position	5,097,500	5,097,500	2,159,812	42.37%	2,314,917	50.60%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,500,106</b>	<b>\$ 7,500,106</b>	<b>\$ 2,159,812</b>	<b>28.80%</b>	<b>\$ 2,314,917</b>	<b>31.92%</b>
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 4,012,888	53.58%	\$ 4,081,554	56.35%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,500,106</b>	<b>\$ 7,500,106</b>	<b>\$ 4,012,888</b>	<b>53.50%</b>	<b>\$ 4,081,554</b>	<b>56.27%</b>
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Net Position as of Report Date			\$ 7,476,739			

# YTD financial report 2018 gwinnettcountry

## Workers' Compensation Fund (604)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 05/31/2018	Actuals YTD as of 05/31/2018		Actuals YTD as of 05/31/2017	% Actual to 05/31/2017 Budget
Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 1,041,667	41.67%	\$ 1,041,667	41.67%
Investment Income	128,500	128,500	84,722	65.93%	64,080	128.16%
Miscellaneous	-	-	86,470	-	18,982	-
Revenues without Use of Net Position	2,628,500	2,628,500	1,212,859	46.14%	1,124,729	44.11%
Use of Net Position	1,282,304	1,274,606	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,910,804</b>	<b>\$ 3,903,106</b>	<b>\$ 1,212,859</b>	<b>31.07%</b>	<b>\$ 1,124,729</b>	<b>33.22%</b>
Appropriations:						
Human Resources	\$ 3,900,804	\$ 3,893,106	\$ 1,841,373	47.30%	\$ 1,537,944	45.56%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,910,804</b>	<b>\$ 3,903,106</b>	<b>\$ 1,841,373</b>	<b>47.18%</b>	<b>\$ 1,537,944</b>	<b>45.42%</b>
Projected Net Position December 31	\$ 6,356,575	\$ 6,364,273				
Net Position as of Report Date			\$ 7,010,365			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 05/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ -	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
Miscellaneous	965,695	966,695	1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
Use of Fund Balance	27,423,845	26,964,051	(459,794)	To adjust budget for 90 day job vacancies.	(114,950)	(459,794)
<i>Total: General Fund</i>			(455,994)		(114,950)	(455,994)
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	609,424	551,634	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
<i>Total: Development and Enforcement Services District Fund</i>			(57,790)		-	(57,790)
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	7,595,650	6,865,714	(729,936)	To adjust budget for 90 day job vacancies.	(31,763)	(729,936)
<i>Total: Police Services District Fund</i>			(729,936)		(31,763)	(729,936)
<b>Recreation Fund (105)</b>						
Use of Fund Balance	2,149,496	2,112,602	(36,894)	To adjust budget for 90 day job vacancies.	(7,705)	(36,894)
<i>Total: Recreation Fund</i>			(36,894)		(7,705)	(36,894)
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,390,762	7,405,336	14,574	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	2,387	2,387
<i>Total: Street Lighting Fund</i>			14,574		2,387	14,574

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	130,409	130,409	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	409	130,409
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			130,409		409	130,409
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
Fines and Forfeitures	-	5,683	5,683	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,683	5,683
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			5,683		5,683	5,683
<b>E-911 Fund (095)</b>						
Use of Fund Balance	5,558,757	5,369,861	(188,896)	To adjust budget for 90 day job vacancies.	-	(188,896)
<i>Total: E-911 Fund</i>			(188,896)		-	(188,896)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	180,766	180,766	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,764	180,766
Use of Fund Balance	500,893	320,127	(180,766)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(5,764)	(180,766)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	46,002	46,002	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	8,470	46,002
Use of Fund Balance	582,495	536,493	(46,002)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(8,470)	(46,002)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	60,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		-	60,559

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	130,583	130,583	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	18,076	130,583
<i>Total: Sheriff Special Treasury Fund</i>			130,583		18,076	130,583
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	61,177	61,177	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	61,177
<i>Total: Sheriff Special State Fund</i>			61,177		-	61,177
<b>Tourism Fund (050)</b>						
Taxes	9,852,000	10,477,000	625,000	GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax".	625,000	625,000
Use of Fund Balance	-	3,499,648	3,499,648	GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	3,499,648	3,499,648
<i>Total: Tourism Fund</i>			4,124,648		4,124,648	4,124,648
<b>Airport Operating Fund (520)</b>						
Use of Net Position	183,188	183,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	5,908,262	7,585,818	1,677,556	To adjust budget for 90 day job vacancies.	(34,392)	(52,444)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,677,556		(34,392)	1,677,556



Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Charges for Services	315,491,984	315,645,200	153,216	GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	153,216	153,216
Use of Net Position	43,192,781	42,366,085	(826,696)	To adjust budget for 90 day job vacancies.	(110,661)	(673,480)
				GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	(153,216)	(153,216)
<i>Total: Water and Sewer Operating Fund</i>			(673,480)		(110,661)	(673,480)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	2,504,234	1,914,714	(589,520)	To adjust budget for 90 day job vacancies.	(42,478)	(589,520)
<i>Total: Administrative Support Fund</i>			(589,520)		(42,478)	(589,520)
<b>Fleet Management Fund (610)</b>						
Use of Net Position	717,503	704,977	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,603,104	3,572,304	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
<b>Workers' Compensation Fund (604)</b>						
Use of Net Position	1,282,304	1,274,606	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 3,421,655</b>		<b>\$ 3,809,254</b>	<b>\$ 3,421,655</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 05/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
County Administration	\$ 2,303,160	\$ 2,304,160	\$ 1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	\$ -	\$ 1,000
Financial Services	10,409,954	10,376,868	(33,086)	To adjust budget for 90 day job vacancies	-	(33,086)
Transportation	21,311,135	21,224,882	(86,253)	To adjust budget for 90 day job vacancies.	(30,987)	(86,253)
Planning and Development	698,508	681,275	(17,233)	To adjust budget for 90 day job vacancies.	(17,233)	(17,233)
Corrections	17,581,177	17,496,615	(84,562)	To adjust budget for 90 day job vacancies.	(37,187)	(130,562)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	46,000
				<b>Total: Corrections</b>	<b>(37,187)</b>	<b>(84,562)</b>
Community Services	12,257,181	12,140,649	(116,532)	To adjust budget for 90 day job vacancies.	(29,543)	(119,332)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				<b>Total: Corrections</b>	<b>(29,543)</b>	<b>(116,532)</b>
Community Services - Elections	7,892,250	7,868,056	(24,194)	To adjust budget for 90 day job vacancies.	-	(24,194)
Juvenile Court	8,026,992	8,521,358	494,366	Transfer from Non-Departmental: Court Reporters Reserve.	-	116,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	364,500
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				To adjust budget for 90 day job vacancies.	-	(49,134)
				<b>Total: Juvenile Court</b>	<b>-</b>	<b>494,366</b>
Sheriff	90,766,098	91,071,811	305,713	Transfer from Non-Departmental: Inmate Medical Reserve.	4,213	305,713

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	20,945,067	24,137,067	3,192,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	1,882,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	257,000
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,053,000
				Total: Judiciary	-	3,192,000
Probate Court	2,797,379	2,909,879	112,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	3,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	109,500
				Total: Probate Court	-	112,500
Solicitor General	5,450,717	5,451,217	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental:						
Reserves - Court Interpreters	840,000	517,000	(323,000)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(257,000)
				Transfer to Probate Court.	-	(3,000)
				Total: Reserves - Court Interpreters	-	(323,000)
Reserves - Court Reporters	2,400,000	1,230,500	(1,169,500)	Transfer to Juvenile Court.	-	(116,000)
				Transfer to Judiciary.	-	(1,053,000)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(1,169,500)
Reserves - Indigent Defense	5,000,000	2,644,000	(2,356,000)	Transfer to Juvenile Court.	-	(364,500)
				Transfer to Judiciary.	-	(1,882,000)
				Transfer to Probate Court.	-	(109,500)
				Total: Reserves - Indigent Defense	-	(2,356,000)
Reserves - Prisoner Medical	1,750,000	1,398,287	(351,713)	Transfer to Corrections.	-	(46,000)
				Transfer to Sheriff.	(4,213)	(305,713)
				Total: Reserves - Prisoner Medical	(4,213)	(351,713)
Total Non-Departmental			(4,200,213)		(4,213)	(4,200,213)
<i>Total: General Fund</i>			(455,994)		(114,950)	(455,994)
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	7,992,587	7,934,797	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
<i>Total: Development and Enforcement Services District Fund</i>			(57,790)		-	(57,790)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	110,516,320	(626,647)	To adjust budget for 90 day job vacancies.	(86,098)	(626,647)
Contribution to Fund Balance	2,052,759	2,696,903	644,144	To adjust budget for 90 day job vacancies.	86,098	644,144
<i>Total: Fire and Emergency Services District Fund</i>			-		-	-

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	106,493,225	105,906,789	(586,436)	To adjust budget for 90 day job vacancies.	(31,763)	(729,936)
				Transfer from Non-Departmental: Inmate Medical Reserve.	50,000	143,500
				Total: Police Services	18,237	(586,436)
Recorder's Court	1,855,316	1,912,816	57,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	13,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	44,000
				Total: Recorder's Court	-	57,500
Non-Departmental	5,296,886	5,095,886	(201,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(13,500)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(44,000)
				Transfer to Police Services - From Inmate Medical Reserve.	(50,000)	(143,500)
				Total: Non-Departmental	(50,000)	(201,000)
<i>Total: Police Services District Fund</i>			(729,936)		(31,763)	(729,936)
<b>Recreation Fund (105)</b>						
Community Services	38,075,611	38,038,717	(36,894)	To adjust budget for 90 day job vacancies.	(7,705)	(36,894)
<i>Total: Recreation Fund</i>			(36,894)		(7,705)	(36,894)
<b>Street Lighting Fund (002)</b>						
Transportation	7,543,825	7,558,399	14,574	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	2,387	2,387
<i>Total: Street Lighting Fund</i>			14,574		2,387	14,574
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
District Attorney	140,000	270,409	130,409	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	409	130,409
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			130,409		409	130,409

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
District Attorney	23,328	29,011	5,683	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,683	5,683
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			5,683		5,683	5,683
<b>E-911 Fund (095)</b>						
Police Services	18,394,619	18,205,723	(188,896)	To adjust budget for 90 day job vacancies.	-	(188,896)
<i>Total: E-911 Fund</i>			(188,896)		-	(188,896)
<b>Sheriff Inmate Fund (090)</b>						
Sheriff	599,920	674,920	75,000	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	75,000	75,000
Contribution to Fund Balance	157,686	82,686	(75,000)	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	(75,000)	(75,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	160,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		-	60,559
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	280,583	130,583	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	18,076	130,583
<i>Total: Sheriff Special Treasury Fund</i>			130,583		18,076	130,583
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	75,000	136,177	61,177	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	61,177
<i>Total: Sheriff Special State Fund</i>			61,177		-	61,177

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

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Airport Operating Fund (520)</b>						
Transportation	1,147,188	1,147,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Water Resources	37,096,827	38,774,383	1,677,556	To adjust budget for 90 day job vacancies.	(34,392)	(52,444)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,677,556		(34,392)	1,677,556
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	-	(30,445)
Water Resources	372,941,013	372,297,978	(643,035)	To adjust budget for 90 day job vacancies.	(110,661)	(643,035)
<i>Total: Water and Sewer Operating Fund</i>			(673,480)		(110,661)	(673,480)
<b>Administrative Support Fund (665)</b>						
County Administration	4,168,620	4,130,533	(38,087)	To adjust budget for 90 day job vacancies.	(18,129)	(38,087)
Financial Services	10,031,179	9,920,936	(110,243)	To adjust budget for 90 day job vacancies.	(15,858)	(110,243)
Human Resources	4,101,535	4,052,055	(49,480)	To adjust budget for 90 day job vacancies.	-	(49,480)
Information Technology	33,285,829	33,031,071	(254,758)	To adjust budget for 90 day job vacancies.	-	(254,758)
Support Services	12,739,019	12,602,067	(136,952)	To adjust budget for 90 day job vacancies.	(8,491)	(136,952)
<i>Total: Administrative Support Fund</i>			(589,520)		(42,478)	(589,520)
<b>Fleet Management (610)</b>						
Support Services	7,413,371	7,400,845	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	60,991,449	60,960,649	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
<b>Workers' Compensation Fund (604)</b>						
Human Resources	3,900,804	3,893,106	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 3,421,655</b>		<b>\$ 3,809,254</b>	<b>\$ 3,421,655</b>