



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
JANUARY 31, 2020  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

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

**DATE:** February 20, 2020

**SUBJECT:** Monthly Financial Report for the Period Ended January 31, 2020

This report, which includes unaudited information for the first month of 2020, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 9
Budget Adjustments by Fund Schedule	Page 52

## EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in January and early February, including the adoption of the fiscal year 2020 budget and the beginning of the fiscal year 2019 external audit.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 3 – 8, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective. This report continues with financial summaries for each of Gwinnett County's operating funds and concludes with a budget adjustments schedule for both revenues and appropriations.

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

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

### **2019 External Audit**

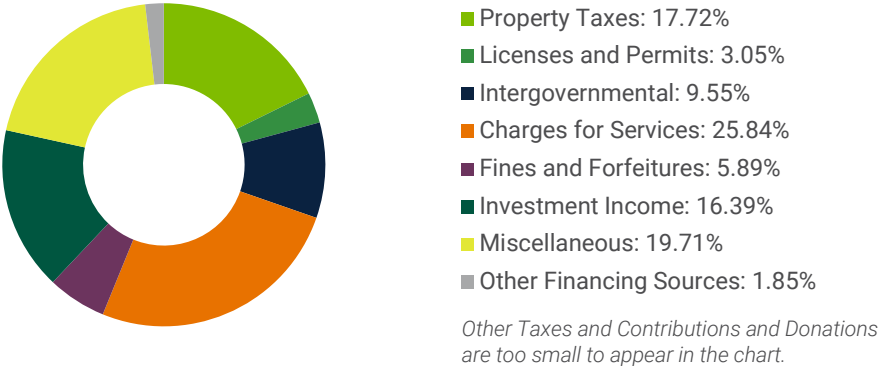
Auditors from Mauldin & Jenkins, LLC arrived on February 3, 2020 to begin the 2019 external audit. The approximately three-month long audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles and that financial statements are fairly presented. The County's 2019 audited financial statements will be presented in the Comprehensive Annual Financial Report in the spring.

Many of the January receipts and disbursements are related to 2019 transactions and therefore were recorded in the prior year. As the audit is completed, additional entries for 2019 may be required.

# GENERAL FUND (PAGE 9)

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

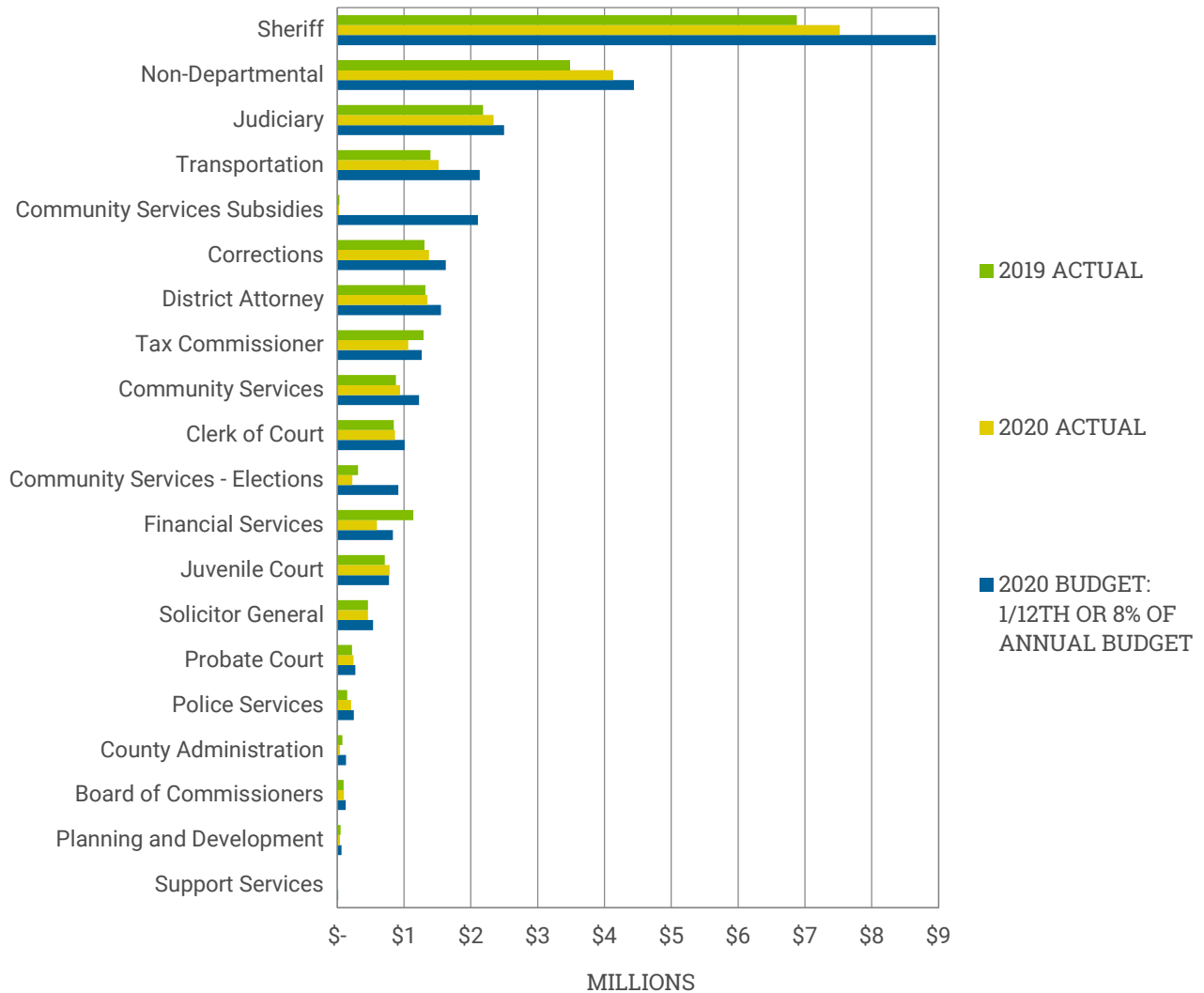
GENERAL FUND  
2020 YTD REVENUES BY CATEGORY



While motor vehicle taxes and prior year property taxes currently make up approximately 18 percent of year-to-date revenues in the General Fund, real and personal property taxes actually make up the largest percentage of the fund’s annual budget. The property tax percentage will increase when current year property taxes are billed and collected later in the year.

Licenses and permits revenues in the General Fund are down approximately \$29,400 compared to this same time last year. This is primarily due to Senate Bill 66, *Streamlining Wireless Facilities and Antennas Act*, which reduced fees charged for antennas beginning October 1, 2019. Additionally, demand for utility permits has declined compared to last year.

**GENERAL FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JANUARY 2019 – 2020 YTD EXPENDITURES**



Medical Examiner expenditures, which are part of the non-departmental category in the chart above, are currently exceeding budget due to timing. Expenditures in January 2020 reflect the first two monthly payments to the Medical Examiner’s Office for the fiscal year.

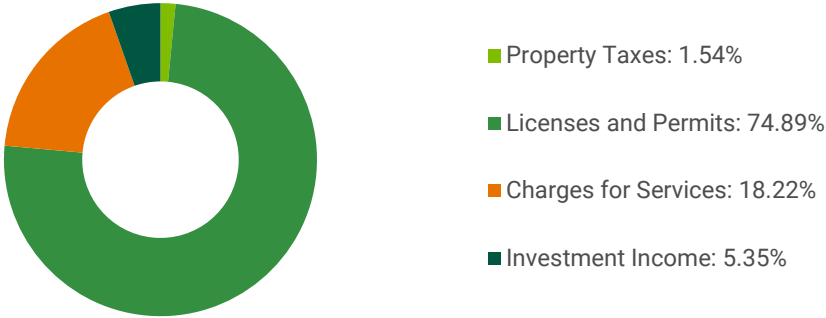
Community Services subsidy expenditures are significantly under budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of when subsidy payments and payments to other agencies are made. Community services subsidy payments are generally paid quarterly. Like last year, the first quarterly subsidy payments will be made in February.

Financial Services and Tax Commissioner expenditures in the General Fund are down compared to this same time last year, primarily due to the timing of payments for license and support agreements. The majority of annual expenditures for license and support agreements were recorded as a lump sum payment in January last year, but in 2020 the expenditures are being spread across the year in monthly increments.

# DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 11)

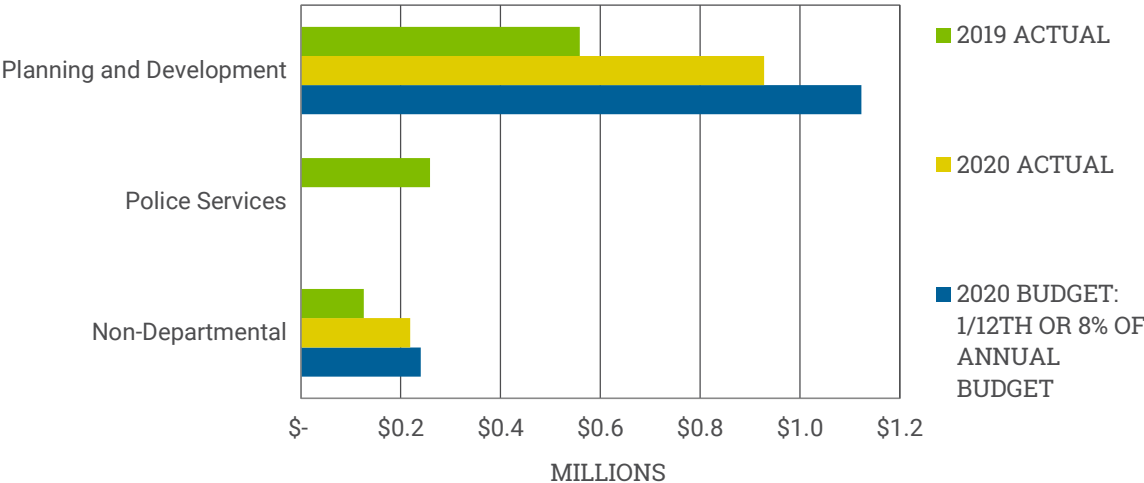
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

### DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2020 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 47 percent of the fund’s annual budget.

### DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT JANUARY 2019 – 2020 YTD EXPENDITURES

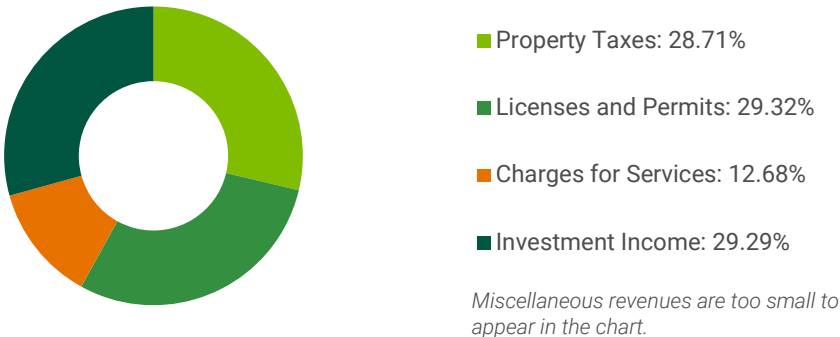


Police Services reflects no activity and \$0 budgeted in 2020. The Code Enforcement Division was funded out of Police Services for the first quarter of 2019, prior to being transferred to Planning and Development in April 2019.

# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 12)

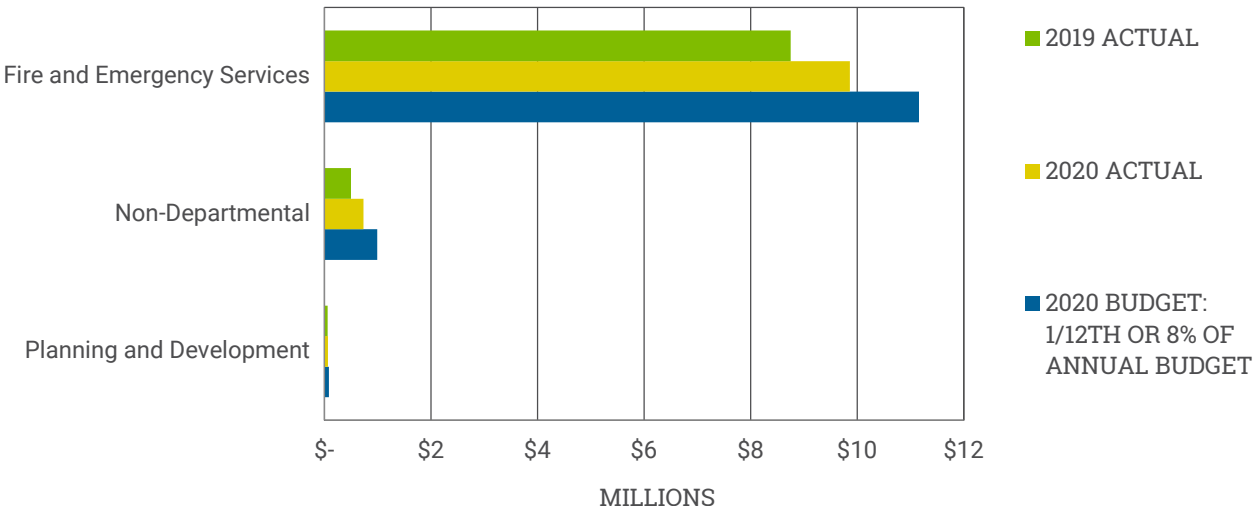
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND  
2020 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from multiple revenue sources, 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 70 percent of the fund’s annual budget.

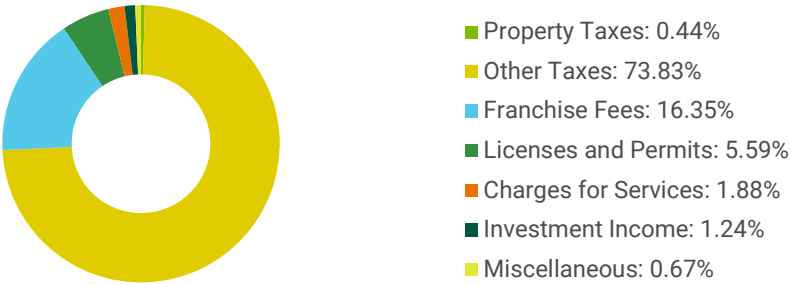
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JANUARY 2019 – 2020 YTD EXPENDITURES**



# POLICE SERVICES DISTRICT FUND (PAGE 14)

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

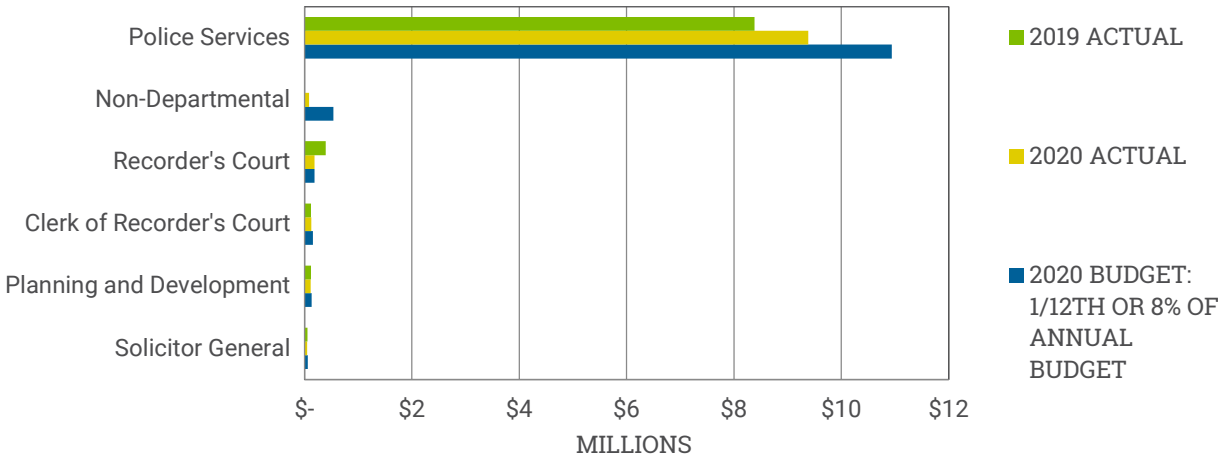
**POLICE SERVICES DISTRICT FUND  
2019 YTD REVENUES BY CATEGORY**



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

Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 54 percent of the fund’s annual budget.

**POLICE SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JANUARY 2019 – 2020 YTD EXPENDITURES**



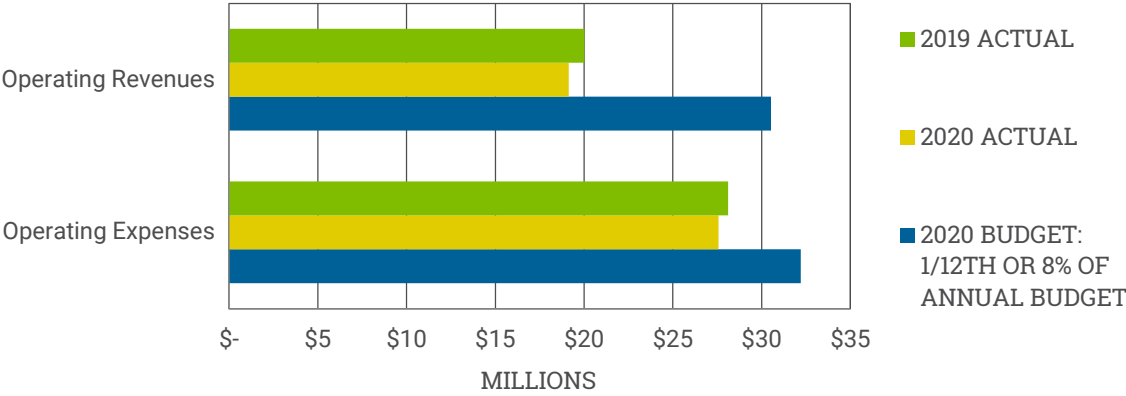
Recorder’s Court expenditures in the Police Services District Fund are approximately \$208,600 lower than this same time last year, primarily due to a retirement payout made last year.



# WATER & SEWER OPERATING FUND (PAGE 45)

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

**WATER AND SEWER OPERATING FUND  
JANUARY 2019 – 2020 YTD REVENUES AND EXPENSES**



Water and Sewer Operating Fund revenues through January are down approximately \$0.9 million, or 4.4 percent, compared to this same time last year. This is primarily attributable to decreases in water wholesale and sewer retail revenues. January water consumption is down approximately 1.8 percent compared to this same time last year.

January revenues are approximately \$11.4 million, or 37.3 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 2019. This will cause revenues to appear understated when compared to budget until year end.

Water and Sewer Operating Fund expenses through January 2019 are approximately \$0.5 million, or 1.9 percent, lower than this same time last year. The year-over-year decrease in operating expenses is primarily attributable to a decrease in the transfer to the Renewal and Extension capital fund for future capital needs.

January expenses are approximately \$4.6 million, or 14.4 percent, under budget based on the percentage of the fiscal year that has lapsed. This 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.

## OTHER FUNDS

Charges for services revenues in the E-911 Fund reflect a decrease of 2.8 million over this same time last year. This is due to legislation that changed the collection process and affected the timing of when the E-911 revenues are received. Prior to the new law, receipts from service providers did not follow a consistent pattern, whereas now they are received monthly. January 2020 receipts were related to 2019 activity, and therefore were recorded in 2019.

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 174,979,966	\$ 174,979,966	\$ 174,979,966			
Revenues:						
Taxes	\$ 288,883,228	\$ 288,883,228	\$ 227,622	0.08%	\$ 200,280	0.08%
Licenses and Permits	400,000	400,000	39,227	9.81%	68,647	18.90%
Intergovernmental	3,807,049	3,807,049	122,670	3.22%	176,511	4.66%
Charges for Services	26,605,078	26,605,078	331,759	1.25%	337,853	1.19%
Fines and Forfeitures	3,633,616	3,633,616	75,593	2.08%	70,336	1.92%
Investment Income	1,535,206	1,535,206	210,410	13.71%	278,921	16.14%
Contributions and Donations	154,514	154,514	4,282	2.77%	8,843	9.34%
Miscellaneous	1,708,748	2,208,748	253,056	11.46%	196,300	14.92%
Other Financing Sources	165,000	165,000	23,742	14.39%	2,084	1.26%
Revenues without Use of Fund Balance	326,892,439	327,392,439	1,288,361	0.39%	1,339,775	0.46%
Use of Fund Balance	41,968,485	41,310,651	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 368,860,924</b>	<b>\$ 368,703,090</b>	<b>\$ 1,288,361</b>	<b>0.35%</b>	<b>\$ 1,339,775</b>	<b>0.40%</b>
Appropriations:						
Board of Commissioners	\$ 1,530,301	\$ 1,530,301	\$ 99,718	6.52%	\$ 97,166	7.34%
County Administration	1,559,463	1,559,463	42,457	2.72%	78,480	5.60%
Financial Services	10,007,377	10,007,377	596,604	5.96%	1,137,719	11.66%
Tax Commissioner	15,162,195	15,162,195	1,062,312	7.01%	1,292,318	9.02%
Transportation	25,616,315	25,581,258	1,515,364	5.92%	1,395,802	5.92%
Planning and Development	759,534	759,534	39,480	5.20%	51,054	6.95%
Police Services	2,965,733	2,965,733	205,828	6.94%	149,835	6.02%
Corrections	19,535,463	19,500,726	1,372,781	7.04%	1,305,434	7.14%
Community Services	14,705,354	14,675,582	939,969	6.40%	879,337	6.65%
Community Services Subsidies:						
Atlanta Regional Commission	1,204,895	1,204,895	-	0.00%	-	0.00%
Board of Health	1,574,641	1,574,641	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Forestry	8,698	8,698	-	0.00%	-	0.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	1,136,007	1,136,007	26,888	2.37%	32,296	4.08%
Library Subsidy	19,412,926	19,412,926	-	0.00%	-	0.00%
Mental Health	793,341	793,341	-	0.00%	-	0.00%
Total Community Services Subsidies	25,251,234	25,251,234	26,888	0.11%	32,296	0.13%
Community Services - Elections	11,013,658	10,977,989	227,882	2.08%	311,941	6.66%
Juvenile Court	8,702,916	9,275,066	784,995	8.46%	713,561	8.07%
Sheriff	106,922,315	107,544,815	7,521,444	6.99%	6,878,080	6.76%
Clerk of Court	12,123,106	12,123,106	864,964	7.13%	845,925	7.14%

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Judiciary	27,447,287	29,988,820	2,339,597	7.80%	2,184,338	7.92%
Probate Court	3,177,490	3,261,970	244,646	7.50%	221,203	7.32%
District Attorney	18,647,243	18,647,243	1,349,058	7.23%	1,318,699	8.05%
Solicitor General	6,428,565	6,429,065	460,594	7.16%	458,310	8.02%
Support Services	165,842	165,842	11,243	6.78%	-	0.00%
Non-Departmental:						
Contingency	2,434,635	2,434,635	-	0.00%	-	0.00%
Contribution to Airport	40,000	40,000	3,333	8.33%	52,083	8.33%
Contribution to Capital	22,951,335	22,951,335	1,912,611	8.33%	1,111,020	8.33%
Contribution to Local Transit	11,750,000	11,750,000	979,167	8.33%	1,090,583	8.33%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	-	0.00%	-	0.00%
Medical Examiner	1,321,997	1,321,997	216,138	16.35%	216,026	16.35%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	9,145	6.10%	7,052	3.53%
Reserves - Compensation	3,078,484	3,078,484	-	0.00%	-	0.00%
Reserves - Court Interpreters	775,550	393,403	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	198,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,000,000	3,285,820	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,670,881	1,025,446	-	0.00%	-	0.00%
800 MHZ Maintenance	2,802,391	2,802,391	5,008	0.18%	7,458	0.29%
Other Governmental Agencies	515,000	515,000	21	0.00%	15	0.00%
Other Miscellaneous	280,260	280,260	5,101	1.82%	2,783	0.62%
Total Non-Departmental	57,139,533	53,295,771	4,130,524	7.75%	3,487,020	7.49%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 368,860,924</b>	<b>\$ 368,703,090</b>	<b>\$ 23,836,348</b>	<b>6.46%</b>	<b>\$ 22,838,518</b>	<b>6.80%</b>

Projected Fund Balance December 31 \$ 133,011,481 \$ 133,669,315

Estimated Fund Balance as of Report Date \$ 152,431,979

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 12,297,448	\$ 12,297,448	\$ 12,297,448			
Revenues:						
Taxes	\$ 7,761,647	\$ 7,761,647	\$ 6,100	0.08%	\$ 5,769	0.08%
Licenses and Permits	4,273,325	4,273,325	295,636	6.92%	290,099	7.34%
Intergovernmental	40,000	40,000	-	0.00%	-	0.00%
Charges for Services	573,700	573,700	71,916	12.54%	72,665	17.48%
Investment Income	165,000	165,000	21,133	12.81%	22,155	13.59%
Revenues without Use of Fund Balance	12,813,672	12,813,672	394,785	3.08%	390,688	3.18%
Use of Fund Balance	3,595,686	3,548,693	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,409,358	\$ 16,362,365	\$ 394,785	2.41%	\$ 390,688	2.82%
Appropriations:						
Planning and Development	\$ 13,527,529	\$ 13,480,536	\$ 928,044	6.88%	\$ 559,051	6.33%
Police Services	-	-	-	-	258,632	7.74%
Non-Departmental:						
Reserves - Compensation	162,496	162,496	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	2,715,333	2,715,333	219,153	8.07%	125,881	7.89%
Total Non-Departmental	2,881,829	2,881,829	219,153	7.60%	125,881	7.61%
TOTAL APPROPRIATIONS	\$ 16,409,358	\$ 16,362,365	\$ 1,147,197	7.01%	\$ 943,564	6.82%
Projected Fund Balance December 31	\$ 8,701,762	\$ 8,748,755				
Estimated Fund Balance as of Report Date			\$ 11,545,036			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Fire and EMS District Fund (102)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 68,090,403	\$ 68,090,403	\$ 68,090,403			
Revenues:						
Taxes	\$ 103,868,630	\$ 103,868,630	\$ 74,524	0.07%	\$ 67,176	0.07%
Licenses and Permits	915,350	915,350	76,126	8.32%	80,125	9.37%
Intergovernmental	680,000	680,000	-	0.00%	-	0.00%
Charges for Services	15,618,060	15,618,060	32,906	0.21%	37,239	0.24%
Investment Income	590,000	590,000	76,055	12.89%	123,038	23.71%
Miscellaneous	3,000	3,000	668	22.27%	1,554	77.70%
Revenues without Use of Fund Balance	121,675,040	121,675,040	260,279	0.21%	309,132	0.25%
Use of Fund Balance	25,190,453	25,154,968	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 146,865,493</b>	<b>\$ 146,830,008</b>	<b>\$ 260,279</b>	<b>0.18%</b>	<b>\$ 309,132</b>	<b>0.25%</b>
Appropriations:						
Planning and Development	\$ 1,006,747	\$ 1,006,747	\$ 68,504	6.80%	\$ 59,966	7.57%
Fire and Emergency Services	133,938,946	133,903,461	9,860,202	7.36%	8,752,405	7.43%
Non-Departmental:						
Reserves - Compensation	2,087,201	2,087,201	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	9,720,599	9,720,599	733,383	7.54%	502,890	7.23%
Total Non-Departmental	11,919,800	11,919,800	733,383	6.15%	502,890	6.88%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 146,865,493</b>	<b>\$ 146,830,008</b>	<b>\$ 10,662,089</b>	<b>7.26%</b>	<b>\$ 9,315,261</b>	<b>7.40%</b>
Projected Fund Balance December 31	\$ 42,899,950	\$ 42,935,435				
Estimated Fund Balance as of Report Date			\$ 57,688,593			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 689,315	\$ 689,315	\$ 689,315			
Revenues:						
Investment Income	\$ 11,500	\$ 11,500	\$ 899	7.82%	\$ 1,076	9.78%
Revenues without Use of Fund Balance	11,500	11,500	899	7.82%	1,076	9.78%
Use of Fund Balance	42,669	42,669	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 54,169</b>	<b>\$ 54,169</b>	<b>\$ 899</b>	<b>1.66%</b>	<b>\$ 1,076</b>	<b>2.45%</b>
Appropriations:						
Loganville EMS	\$ 54,169	\$ 54,169	\$ 167	0.31%	\$ 148	0.34%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 54,169</b>	<b>\$ 54,169</b>	<b>\$ 167</b>	<b>0.31%</b>	<b>\$ 148</b>	<b>0.34%</b>
Projected Fund Balance December 31	\$ 646,646	\$ 646,646				
Estimated Fund Balance as of Report Date			\$ 690,047			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 84,009,136	\$ 84,009,136	\$ 84,009,136			
Revenues:						
Taxes	\$ 69,327,847	\$ 69,327,847	\$ 6,466,997	9.33%	\$ 4,513,593	6.73%
Insurance Premium Taxes	35,494,448	35,494,448	-	0.00%	-	0.00%
Licenses and Permits	4,289,700	4,289,700	399,010	9.30%	306,780	7.44%
Intergovernmental	287,875	287,875	-	0.00%	-	0.00%
Charges for Services	1,023,500	1,023,500	134,386	13.13%	116,335	10.74%
Fines and Forfeitures	7,688,555	7,688,555	-	0.00%	-	0.00%
Investment Income	1,000,000	1,000,000	88,381	8.84%	137,833	14.98%
Miscellaneous	305,000	308,000	47,750	15.50%	36,748	11.53%
Revenues without Use of Fund Balance	119,416,925	119,419,925	7,136,524	5.98%	5,111,289	4.50%
Use of Fund Balance	24,803,228	24,653,198	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,220,153	\$ 144,073,123	\$ 7,136,524	4.95%	\$ 5,111,289	3.96%
Appropriations:						
Planning and Development	\$ 1,552,958	\$ 1,552,958	\$ 113,375	7.30%	\$ 116,678	8.10%
Police Services	131,307,314	131,285,284	9,385,580	7.15%	8,384,568	7.00%
Recorder's Court	2,139,896	2,200,102	182,597	8.30%	391,188	18.54%
Solicitor General	749,768	749,768	45,993	6.13%	55,630	7.98%
Clerk of Recorder's Court	1,872,197	1,872,197	125,638	6.71%	116,604	6.85%
Non-Departmental:						
Reserves - Compensation	2,038,134	2,038,134	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	4,263,250	4,078,044	83,333	2.04%	-	0.00%
Total Non-Departmental	6,598,020	6,412,814	83,333	1.30%	-	0.00%
TOTAL APPROPRIATIONS	\$ 144,220,153	\$ 144,073,123	\$ 9,936,516	6.90%	\$ 9,064,668	7.02%
Projected Fund Balance December 31	\$ 59,205,908	\$ 59,355,938				
Estimated Fund Balance as of Report Date			\$ 81,209,144			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 21,299,152	\$ 21,299,152	\$ 21,299,152			
Revenues:						
Taxes	\$ 31,585,995	\$ 31,585,995	\$ 22,182	0.07%	\$ 19,995	0.06%
Intergovernmental	202,637	202,637	-	0.00%	-	0.00%
Charges for Services	5,005,173	5,005,173	282,639	5.65%	245,906	5.02%
Investment Income	227,000	227,000	34,931	15.39%	36,848	16.83%
Contributions and Donations	12,900	15,900	-	0.00%	-	0.00%
Miscellaneous	2,649,039	2,649,039	236,591	8.93%	214,097	8.42%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	39,704,674	39,707,674	576,343	1.45%	516,846	1.33%
Use of Fund Balance	6,694,817	6,620,453	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 46,399,491</b>	<b>\$ 46,328,127</b>	<b>\$ 576,343</b>	<b>1.24%</b>	<b>\$ 516,846</b>	<b>1.16%</b>
Appropriations:						
Community Services	\$ 44,399,215	\$ 44,327,851	\$ 2,545,058	5.74%	\$ 2,483,482	5.85%
Support Services	282,916	282,916	7,122	2.52%	3,595	1.94%
Non-Departmental:						
Reserves - Compensation	311,795	311,795	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,390,565	1,390,565	114,630	8.24%	163,103	8.27%
Total Non-Departmental	1,717,360	1,717,360	114,630	6.67%	163,103	8.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 46,399,491</b>	<b>\$ 46,328,127</b>	<b>\$ 2,666,810</b>	<b>5.76%</b>	<b>\$ 2,650,180</b>	<b>5.93%</b>
Projected Fund Balance December 31	\$ 14,604,335	\$ 14,678,699				
Estimated Fund Balance as of Report Date			\$ 19,208,685			



# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,734,832	\$ 1,734,832	\$ 1,734,832			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,609	-	\$ 6,458	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,609</u>	-	<u>\$ 6,458</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,734,832	\$ 1,734,832				
Estimated Fund Balance as of Report Date			\$ 1,738,441			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 2,032,503	\$ 2,032,503	\$ 2,032,503			
Revenues:						
Taxes	\$ -	\$ -	\$ 11,437	-	\$ 1,278	-
TOTAL REVENUES	\$ -	\$ -	\$ 11,437	-	\$ 1,278	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,032,503	\$ 2,032,503				
Estimated Fund Balance as of Report Date			\$ 2,043,940			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 6,141,835	\$ 6,141,835	\$ 6,141,835			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,282	-	\$ 1,017	-
Investment Income	-	-	7,586	-	8,237	-
TOTAL REVENUES	\$ -	\$ -	\$ 11,868	-	\$ 9,254	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 6,141,835	\$ 6,141,835				
Estimated Fund Balance as of Report Date			\$ 6,153,703			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 244,534	\$ 244,534	\$ 244,534			
Revenues:						
Taxes	\$ -	\$ -	\$ 930	-	\$ 1,429	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 930</u>	-	<u>\$ 1,429</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 244,534	\$ 244,534				
Estimated Fund Balance as of Report Date			\$ 245,464			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 940,779	\$ 940,779	\$ 940,779			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,006	-	\$ 3,462	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,006</u>	-	<u>\$ 3,462</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 940,779	\$ 940,779				
Estimated Fund Balance as of Report Date			\$ 942,785			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Fund (166)

The Exchange at Gwinnett TAD Fund is used to account for positive tax increment revenues attributable to The Exchange at Gwinnett Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that abate or eliminate deleterious effects of inadequate infrastructure in accordance with The Exchange at Gwinnett Redevelopment Plan. This district includes properties at the southeast quadrant of the intersection of Interstate 85 and Georgia Highway 20 in the northern portion of the County.

	FY 2020			FY 2019		
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of 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	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,038,193	\$ 1,038,193	\$ 1,038,193			
Revenues:						
Charges for Services	\$ 126,408	\$ 126,408	\$ -	0.00%	\$ -	0.00%
Investment Income	19,500	19,500	1,738	8.91%	2,720	14.32%
Revenues without Use of Fund Balance	145,908	145,908	1,738	1.19%	2,720	1.93%
Use of Fund Balance	289,789	289,789	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 435,697</u>	<u>\$ 435,697</u>	<u>\$ 1,738</u>	0.40%	<u>\$ 2,720</u>	1.70%
Appropriations:						
Transportation	\$ 435,697	\$ 435,697	\$ 25,329	5.81%	\$ 791	0.49%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 435,697</u>	<u>\$ 435,697</u>	<u>\$ 25,329</u>	5.81%	<u>\$ 791</u>	0.49%
Projected Fund Balance December 31	\$ 748,404	\$ 748,404				
Estimated Fund Balance as of Report Date			\$ 1,014,602			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,723,301	\$ 1,723,301	\$ 1,723,301			
Revenues:						
Charges for Services	\$ 7,568,042	\$ 7,575,652	\$ -	0.00%	\$ -	0.00%
Investment Income	13,000	13,000	3,472	26.71%	6,178	68.64%
Miscellaneous	-	-	149	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,581,042</b>	<b>\$ 7,588,652</b>	<b>\$ 3,621</b>	<b>0.05%</b>	<b>\$ 6,178</b>	<b>0.08%</b>
Appropriations:						
Transportation	\$ 7,580,514	\$ 7,588,124	\$ 21,704	0.29%	\$ 21,536	0.29%
Non-Departmental:						
Reserves - Compensation	435	435	-	0.00%	-	-
Total Non-Departmental	435	435	-	0.00%	-	-
Appropriations without Contribution to Fund Balance	7,580,949	7,588,559	21,704	0.29%	21,536	0.29%
Contribution to Fund Balance	93	93	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,581,042</b>	<b>\$ 7,588,652</b>	<b>\$ 21,704</b>	<b>0.29%</b>	<b>\$ 21,536</b>	<b>0.28%</b>
Projected Fund Balance December 31	\$ 1,723,394	\$ 1,723,394				
Estimated Fund Balance as of Report Date			\$ 1,705,218			



# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Authority Imaging Fund (020)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020		Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,984,949	\$ 1,984,949	\$ 1,984,949			
Revenues:						
Charges for Services	\$ 637,382	\$ 637,382	\$ 55,371	8.69%	\$ 44,264	7.29%
Investment Income	2,490	2,490	169	6.79%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 639,872</b>	<b>\$ 639,872</b>	<b>\$ 55,540</b>	<b>8.68%</b>	<b>\$ 44,264</b>	<b>5.01%</b>
Appropriations:						
Clerk of Court	\$ -	\$ -	\$ -	-	\$ 73,554	8.33%
Appropriations without Contribution to Fund Balance	-	-	-	-	73,554	8.33%
Contribution to Fund Balance	639,872	639,872	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 639,872</b>	<b>\$ 639,872</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 73,554</b>	<b>8.33%</b>
Projected Fund Balance December 31	\$ 2,624,821	\$ 2,624,821				
Estimated Fund Balance as of Report Date			\$ 2,040,489			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020		Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 544,886	\$ 544,886	\$ 544,886			
Revenues:						
Charges for Services	\$ 118,500	\$ 118,500	\$ 13,473	11.37%	\$ 8,750	7.78%
Miscellaneous	11,700	11,700	700	5.98%	1,353	9.02%
TOTAL REVENUES	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 14,173</u>	10.89%	<u>\$ 10,103</u>	7.92%
Appropriations:						
Corrections	\$ 73,755	\$ 73,755	\$ 4,377	5.93%	\$ 535	2.51%
Appropriations without Contribution to Fund Balance	73,755	73,755	4,377	5.93%	535	2.51%
Contribution to Fund Balance	56,445	56,445	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 4,377</u>	3.36%	<u>\$ 535</u>	0.42%
Projected Fund Balance December 31	\$ 601,331	\$ 601,331				
Estimated Fund Balance as of Report Date			\$ 554,682			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 773,159	\$ 773,159	\$ 773,159			
Revenues:						
Fines and Forfeitures	\$ 733,979	\$ 733,979	\$ 6,152	0.84%	\$ -	0.00%
Investment Income	2,500	2,500	1,070	42.80%	116	4.64%
Revenues without Use of Fund Balance	736,479	736,479	7,222	0.98%	116	0.02%
Use of Fund Balance	201,408	201,408	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 937,887	\$ 937,887	\$ 7,222	0.77%	\$ 116	0.01%
Appropriations:						
District Attorney	\$ 368,150	\$ 368,150	\$ 33,155	9.01%	\$ 26,061	7.62%
Solicitor General	560,201	560,201	38,434	6.86%	38,186	6.34%
Non-Departmental:						
Reserves - Compensation	9,536	9,536	-	0.00%	-	-
Total Non-Departmental	9,536	9,536	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 937,887	\$ 937,887	\$ 71,589	7.63%	\$ 64,247	6.80%
Projected Fund Balance December 31	\$ 571,751	\$ 571,751				
Estimated Fund Balance as of Report Date			\$ 708,792			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 355,058	\$ 355,058	\$ 355,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,148	\$ 3,148	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	3,148	3,148	100.00%	-	-
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 175,000</u>	<u>\$ 178,148</u>	<u>\$ 3,148</u>	1.77%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 175,000	\$ 178,148	\$ 22,730	12.76%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 175,000</u>	<u>\$ 178,148</u>	<u>\$ 22,730</u>	12.76%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 180,058	\$ 180,058				
Estimated Fund Balance as of Report Date			\$ 335,476			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020		Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 6,521</u>	<u>\$ 6,521</u>	100.00%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 6,521</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 46,451	\$ 46,451				
Estimated Fund Balance as of Report Date			\$ 52,972			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## E-911 Fund (095)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 30,958,981	\$ 30,958,981	\$ 30,958,981			
Revenues:						
Charges for Services	\$ 18,114,000	\$ 18,114,000	\$ -	0.00%	\$ 2,778,163	17.00%
Investment Income	415,000	415,000	55,308	13.33%	48,795	11.76%
Revenues without Use of Fund Balance	18,529,000	18,529,000	55,308	0.30%	2,826,958	16.87%
Use of Fund Balance	8,769,718	8,769,718	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 27,298,718</b>	<b>\$ 27,298,718</b>	<b>\$ 55,308</b>	<b>0.20%</b>	<b>\$ 2,826,958</b>	<b>11.16%</b>
Appropriations:						
Police Services	\$ 22,706,465	\$ 22,706,465	\$ 1,554,266	6.85%	\$ 1,260,787	6.05%
Non-Departmental:						
Reserves - Compensation	138,775	138,775	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	-	0.00%	-	0.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,592,253	4,592,253	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 27,298,718</b>	<b>\$ 27,298,718</b>	<b>\$ 1,554,266</b>	<b>5.69%</b>	<b>\$ 1,260,787</b>	<b>4.98%</b>
Projected Fund Balance December 31	\$ 22,189,263	\$ 22,189,263				
Estimated Fund Balance as of Report Date			\$ 29,460,023			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Juvenile Court Supervision Fund (030)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020		Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 195,322	\$ 195,322	\$ 195,322			
Revenues:						
Charges for Services	\$ 55,883	\$ 55,883	\$ 5,476	9.80%	\$ 7,944	11.39%
<b>TOTAL REVENUES</b>	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 5,476</u>	9.80%	<u>\$ 7,944</u>	11.39%
Appropriations:						
Juvenile Court	\$ 39,450	\$ 39,450	\$ 2,115	5.36%	\$ 2,700	6.27%
Appropriations without Contribution to Fund Balance	39,450	39,450	2,115	5.36%	2,700	6.27%
Contribution to Fund Balance	16,433	16,433	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 2,115</u>	3.78%	<u>\$ 2,700</u>	3.87%
Projected Fund Balance December 31	\$ 211,755	\$ 211,755				
Estimated Fund Balance as of Report Date			\$ 198,683			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Police Special Justice Fund (070)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 882,278	\$ 882,278	\$ 882,278			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,443	\$ 30,443	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	30,443	30,443	100.00%	-	-
Use of Fund Balance	111,000	80,557	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 111,000</u>	<u>\$ 111,000</u>	<u>\$ 30,443</u>	27.43%	<u>\$ -</u>	0.00%
Appropriations:						
Police Services	\$ 111,000	\$ 111,000	\$ 7,321	6.60%	\$ 7,145	6.50%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 111,000</u>	<u>\$ 111,000</u>	<u>\$ 7,321</u>	6.60%	<u>\$ 7,145</u>	6.50%
Projected Fund Balance December 31	\$ 771,278	\$ 801,721				
Estimated Fund Balance as of Report Date			\$ 905,400			



# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Police Special State Fund (072)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,344,527	\$ 1,344,527	\$ 1,344,527			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 475	125.00%
Revenues without Use of Fund Balance	-	-	-	-	475	125.00%
Use of Fund Balance	951,334	951,334	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 951,334</u>	<u>\$ 951,334</u>	<u>\$ -</u>	0.00%	<u>\$ 475</u>	0.04%
Appropriations:						
Police Services	\$ 951,334	\$ 951,334	\$ 10,933	1.15%	\$ 48,730	4.56%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 951,334</u>	<u>\$ 951,334</u>	<u>\$ 10,933</u>	1.15%	<u>\$ 48,730</u>	4.56%
Projected Fund Balance December 31	\$ 393,193	\$ 393,193				
Estimated Fund Balance as of Report Date			\$ 1,333,594			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Sheriff Inmate Fund (090)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020		Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 3,809,254	\$ 3,809,254	\$ 3,809,254			
Revenues:						
Charges for Services	\$ 715,330	\$ 715,330	\$ 68,186	9.53%	\$ 71,517	8.23%
Investment Income	-	-	5,142	-	6,906	-
<b>TOTAL REVENUES</b>	<u>\$ 715,330</u>	<u>\$ 715,330</u>	<u>\$ 73,328</u>	10.25%	<u>\$ 78,423</u>	9.03%
Appropriations:						
Sheriff	\$ 652,500	\$ 652,500	\$ 14,414	2.21%	\$ 28,936	3.53%
Appropriations without Contribution to Fund Balance	652,500	652,500	14,414	2.21%	28,936	3.53%
Contribution to Fund Balance	62,830	62,830	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 715,330</u>	<u>\$ 715,330</u>	<u>\$ 14,414</u>	2.02%	<u>\$ 28,936</u>	3.33%
Projected Fund Balance December 31	\$ 3,872,084	\$ 3,872,084				
Estimated Fund Balance as of Report Date			\$ 3,868,168			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Sheriff Special Justice Fund (065)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 458,866	\$ 458,866	\$ 458,866			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 31,011	121.14%
Revenues without Use of Fund Balance	-	-	-	-	31,011	121.14%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	0.00%	<u>\$ 31,011</u>	24.69%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 7,602	6.05%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	0.00%	<u>\$ 7,602</u>	6.05%
Projected Fund Balance December 31	\$ 258,866	\$ 258,866				
Estimated Fund Balance as of Report Date			\$ 458,866			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Sheriff Special Treasury Fund (066)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 341,787	\$ 341,787	\$ 341,787			
Revenues:						
Fines and Forfeitures	\$ -	\$ 88,816	\$ 88,816	100.00%	\$ -	-
Other Financing Sources	-	-	-	-	7,098	-
Revenues without Use of Fund Balance	-	88,816	88,816	100.00%	7,098	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 200,000</b>	<b>\$ 288,816</b>	<b>\$ 88,816</b>	<b>30.75%</b>	<b>\$ 7,098</b>	<b>4.73%</b>
Appropriations:						
Sheriff	\$ 200,000	\$ 288,816	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 200,000</b>	<b>\$ 288,816</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 141,787	\$ 141,787				
Estimated Fund Balance as of Report Date			\$ 430,603			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 346,807	\$ 346,807	\$ 346,807			
Revenues:						
Use of Fund Balance	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 146,807	\$ 146,807				
Estimated Fund Balance as of Report Date			\$ 346,807			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Stadium Fund (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are receipted 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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 2,508,407	\$ 2,508,407	\$ 2,508,407			
Revenues:						
Taxes	\$ 880,425	\$ 880,425	\$ 2	0.00%	\$ 24	0.00%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,117,188	1,117,188	-	0.00%	-	0.00%
Investment Income	-	-	1,834	-	1,639	-
<b>TOTAL REVENUES</b>	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 401,836</u>	16.76%	<u>\$ 401,663</u>	17.07%
Appropriations:						
Stadium Operations	\$ 2,127,790	\$ 2,127,790	\$ 1,599,694	75.18%	\$ 1,586,389	76.42%
Appropriations without Contribution to Fund Balance	2,127,790	2,127,790	1,599,694	75.18%	1,586,389	76.42%
Contribution to Fund Balance	269,823	269,823	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 1,599,694</u>	66.72%	<u>\$ 1,586,389</u>	67.41%
Projected Fund Balance December 31	\$ 2,778,230	\$ 2,778,230				
Estimated Fund Balance as of Report Date			\$ 1,310,549			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 329,409	\$ 329,409	\$ 329,409			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
Use of Fund Balance	5,000	5,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 324,409	\$ 324,409				
Estimated Fund Balance as of Report Date			\$ 329,409			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Tourism Fund (050)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 7,459,368	\$ 7,459,368	\$ 7,459,368			
Revenues:						
Taxes	\$ 11,806,390	\$ 11,806,390	\$ -	0.00%	\$ -	0.00%
Charges for Services	150	150	-	0.00%	-	0.00%
Investment Income	-	-	8,370	-	11,918	-
Revenues without Use of Fund Balance	11,806,540	11,806,540	8,370	0.07%	11,918	0.10%
Use of Fund Balance	997,594	997,594	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,804,134	\$ 12,804,134	\$ 8,370	0.07%	\$ 11,918	0.09%
Appropriations:						
Facility Debt	\$ 8,707,442	\$ 8,707,442	\$ -	0.00%	\$ -	0.00%
Tourism	4,096,692	4,096,692	929,895	22.70%	949,157	21.29%
TOTAL APPROPRIATIONS	\$ 12,804,134	\$ 12,804,134	\$ 929,895	7.26%	\$ 949,157	7.07%
Projected Fund Balance December 31	\$ 6,461,774	\$ 6,461,774				
Estimated Fund Balance as of Report Date			\$ 6,537,843			



# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 800,412	\$ 800,412	\$ 800,412			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 12,208	7.63%	\$ 16,926	10.58%
Investment Income	-	-	310	-	-	-
Miscellaneous	1,140,000	1,154,400	65,807	5.70%	66,794	5.86%
Other Financing Sources	40,000	40,000	3,333	8.33%	52,083	8.33%
Revenues without Use of Net Position	1,340,000	1,354,400	81,658	6.03%	135,803	7.05%
Use of Net Position	164,424	150,024	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,504,424</b>	<b>\$ 1,504,424</b>	<b>\$ 81,658</b>	<b>5.43%</b>	<b>\$ 135,803</b>	<b>5.66%</b>
Appropriations:						
Transportation*	\$ 1,496,768	\$ 1,496,768	\$ 78,500	5.24%	\$ 162,565	6.77%
Non-Departmental:						
Reserves - Compensation	6,656	6,656	-	0.00%	-	-
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	7,656	7,656	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,504,424</b>	<b>\$ 1,504,424</b>	<b>\$ 78,500</b>	<b>5.22%</b>	<b>\$ 162,565</b>	<b>6.77%</b>
Projected Net Position December 31	\$ 635,988	\$ 650,388				
Estimated Net Position as of Report Date			\$ 803,570			

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

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 3,307,026	\$ 3,307,026	\$ 3,307,026			
Revenues:						
Investment Income	\$ -	\$ -	\$ 2,264	-	\$ -	-
Miscellaneous	3,958,869	3,958,869	-	0.00%	-	0.00%
Revenues without Use of Net Position	3,958,869	3,958,869	2,264	0.06%	-	0.00%
Use of Net Position	1,467,753	1,467,753	-	0.00%	-	-
TOTAL REVENUES	\$ 5,426,622	\$ 5,426,622	\$ 2,264	0.04%	\$ -	0.00%
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,426,622	5,426,622	3,955	0.07%	-	0.00%
Total Non-Departmental	5,426,622	5,426,622	3,955	0.07%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,426,622	\$ 5,426,622	\$ 3,955	0.07%	\$ -	0.00%
Projected Net Position December 31	\$ 1,839,273	\$ 1,839,273				
Estimated Net Position as of Report Date			\$ 3,305,335			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 6,208,413	\$ 6,208,413	\$ 6,208,413			
Revenues:						
Charges for Services	\$ 3,957,534	\$ 3,957,534	\$ 286,659	7.24%	\$ 249,437	7.60%
Investment Income	190,000	190,000	9,629	5.07%	14,741	9.27%
Miscellaneous	20,000	20,000	-	0.00%	-	-
Other Financing Sources	11,750,000	11,750,000	979,167	8.33%	1,090,583	8.33%
Revenues without Use of Net Position	15,917,534	15,917,534	1,275,455	8.01%	1,354,761	8.20%
Use of Net Position	791,340	791,340	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 16,708,874</b>	<b>\$ 16,708,874</b>	<b>\$ 1,275,455</b>	<b>7.63%</b>	<b>\$ 1,354,761</b>	<b>7.79%</b>
Appropriations:						
Transportation*	\$ 16,700,039	\$ 16,700,039	\$ 243,478	1.46%	\$ 329,421	1.89%
Non-Departmental:						
Reserves - Compensation	8,835	8,835	-	0.00%	-	-
Total Non-Departmental	8,835	8,835	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,708,874</b>	<b>\$ 16,708,874</b>	<b>\$ 243,478</b>	<b>1.46%</b>	<b>\$ 329,421</b>	<b>1.89%</b>
Projected Net Position December 31	\$ 5,417,073	\$ 5,417,073				
Estimated Net Position as of Report Date			\$ 7,240,390			

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

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Solid Waste Operating Fund (595)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 27,508,573	\$ 27,508,573	\$ 27,508,573			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	41,351,452	41,351,452	3,643,003	8.81%	3,296,544	8.11%
Investment Income	850,000	850,000	85,684	10.08%	104,546	12.67%
Miscellaneous	100	100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 3,728,687</u>	8.68%	<u>\$ 3,401,090</u>	8.05%
Appropriations:						
Support Services	\$ 40,797,294	\$ 40,792,333	\$ 96,654	0.24%	\$ 95,981	0.24%
Non-Departmental:						
Reserves - Compensation	18,253	18,253	-	0.00%	-	0.00%
Total Non-Departmental	<u>18,253</u>	<u>18,253</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>40,815,547</u>	<u>40,810,586</u>	<u>96,654</u>	0.24%	<u>95,981</u>	0.24%
Working Capital Reserve	2,161,005	2,165,966	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 96,654</u>	0.22%	<u>\$ 95,981</u>	0.23%
Projected Net Position December 31	\$ 29,669,578	\$ 29,674,539				
Estimated Net Position as of Report Date			\$ 31,140,606			

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

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 10,539,816	\$ 10,539,816	\$ 10,539,816			
Revenues:						
Charges for Services	\$ 30,186,728	\$ 30,186,728	\$ 3,131	0.01%	\$ -	0.00%
Investment Income	330,000	330,000	6,873	2.08%	45,082	10.86%
Miscellaneous	20,000	129,197	-	0.00%	-	0.00%
Revenues without Use of Net Position	30,536,728	30,645,925	10,004	0.03%	45,082	0.15%
Use of Net Position	75,297	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 30,612,025</b>	<b>\$ 30,645,925</b>	<b>\$ 10,004</b>	<b>0.03%</b>	<b>\$ 45,082</b>	<b>0.11%</b>
Appropriations:						
Planning and Development	\$ 979,087	\$ 963,665	\$ 74,414	7.72%	\$ 71,850	7.42%
Water Resources*	29,478,244	29,451,142	2,211,530	7.51%	3,319,385	7.99%
Non-Departmental:						
Reserves - Compensation	114,694	114,694	-	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	154,694	154,694	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	30,612,025	30,569,501	2,285,944	7.48%	3,391,235	7.96%
Working Capital Reserve	-	76,424	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,612,025</b>	<b>\$ 30,645,925</b>	<b>\$ 2,285,944</b>	<b>7.46%</b>	<b>\$ 3,391,235</b>	<b>7.96%</b>
Projected Net Position December 31	\$ 10,464,519	\$ 10,616,240				
Estimated Net Position as of Report Date			\$ 8,263,876			

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

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Water and Sewer Operating Fund (501)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 133,811,654	\$ 133,811,654	\$ 133,811,654			
Revenues:						
Charges for Services	\$ 347,175,348	\$ 347,375,348	\$ 16,870,558	4.86%	\$ 18,000,885	5.51%
Investment Income	1,000,000	1,000,000	191,608	19.16%	256,719	8.56%
Contributions and Donations	17,802,232	17,802,232	2,073,079	11.65%	1,749,249	7.29%
Miscellaneous	50,000	69,069	7,969	11.54%	7,894	-
Revenues without Use of Net Position	366,027,580	366,246,649	19,143,214	5.23%	20,014,747	5.66%
Use of Net Position	20,533,081	20,082,005	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 386,560,661</b>	<b>\$ 386,328,654</b>	<b>\$ 19,143,214</b>	<b>4.96%</b>	<b>\$ 20,014,747</b>	<b>5.00%</b>
Appropriations:						
Planning and Development	\$ 1,021,277	\$ 1,004,506	\$ 86,555	8.62%	\$ 87,047	9.06%
Water Resources*	384,747,081	384,531,845	27,481,954	7.15%	28,028,806	7.03%
Non-Departmental:						
Reserves - Compensation	677,303	677,303	-	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	792,303	792,303	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 386,560,661</b>	<b>\$ 386,328,654</b>	<b>\$ 27,568,509</b>	<b>7.14%</b>	<b>\$ 28,115,853</b>	<b>7.03%</b>
Projected Net Position December 31	\$ 113,278,573	\$ 113,729,649				
Estimated Net Position as of Report Date			\$ 125,386,359			

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

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 8,836,861	\$ 8,836,861	\$ 8,836,861			
Revenues:						
Charges for Services	\$ 86,330,120	\$ 86,330,120	\$ 6,453,980	7.48%	\$ 5,711,432	7.49%
Investment Income	160,000	160,000	24,626	15.39%	19,992	11.90%
Miscellaneous	243,438	243,438	31,809	13.07%	42,244	17.34%
Revenues without Use of Net Position	86,733,558	86,733,558	6,510,415	7.51%	5,773,668	7.54%
Use of Net Position	458,131	151,012	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 87,191,689</b>	<b>\$ 86,884,570</b>	<b>\$ 6,510,415</b>	<b>7.49%</b>	<b>\$ 5,773,668</b>	<b>7.44%</b>
Appropriations:						
County Administration	\$ 5,746,408	\$ 5,746,408	\$ 403,594	7.02%	\$ 328,258	6.57%
Financial Services	11,531,257	11,487,599	792,337	6.90%	768,422	7.11%
Human Resources	4,571,076	4,553,016	326,860	7.18%	295,324	6.64%
Information Technology Services	44,316,813	44,135,655	3,005,133	6.81%	1,906,183	4.82%
Law	2,766,292	2,739,586	200,544	7.32%	321,626	13.11%
Support Services	16,627,565	16,590,028	839,305	5.06%	849,376	5.94%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,629,278	1,629,278	5,274	0.32%	1,181	0.11%
Total Non-Departmental	1,632,278	1,632,278	5,274	0.32%	1,181	0.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 87,191,689</b>	<b>\$ 86,884,570</b>	<b>\$ 5,573,047</b>	<b>6.41%</b>	<b>\$ 4,470,370</b>	<b>5.76%</b>
Projected Net Position December 31	\$ 8,378,730	\$ 8,685,849				
Estimated Net Position as of Report Date			\$ 9,774,229			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Auto Liability Fund (606)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 657,990	\$ 657,990	\$ 657,990			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 187,500	8.33%	\$ 145,833	8.33%
Investment Income	44,000	44,000	5,766	13.10%	6,027	12.82%
Revenues without Use of Net Position	2,294,000	2,294,000	193,266	8.42%	151,860	8.45%
Use of Net Position	54,934	54,934	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,348,934</b>	<b>\$ 2,348,934</b>	<b>\$ 193,266</b>	<b>8.23%</b>	<b>\$ 151,860</b>	<b>8.45%</b>
Appropriations:						
Financial Services	\$ 2,348,934	\$ 2,348,934	\$ 47,969	2.04%	\$ 110,865	6.22%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,348,934</b>	<b>\$ 2,348,934</b>	<b>\$ 47,969</b>	<b>2.04%</b>	<b>\$ 110,865</b>	<b>6.17%</b>
Projected Net Position December 31	\$ 603,056	\$ 603,056				
Estimated Net Position as of Report Date			\$ 803,287			



# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Fleet Management Fund (610)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 2,150,833	\$ 2,150,833	\$ 2,150,833			
Revenues:						
Charges for Services	\$ 8,750,693	\$ 8,750,693	\$ 662,720	7.57%	\$ 680,947	8.16%
Miscellaneous	367,865	367,865	-	0.00%	426	0.12%
Other Financing Sources	-	-	-	-	4,378	-
<b>TOTAL REVENUES</b>	<b>\$ 9,118,558</b>	<b>\$ 9,118,558</b>	<b>\$ 662,720</b>	<b>7.27%</b>	<b>\$ 685,751</b>	<b>7.87%</b>
Appropriations:						
Support Services	\$ 8,148,517	\$ 8,148,517	\$ 555,414	6.82%	\$ 488,810	6.35%
Non-Departmental:						
Reserves - Compensation	51,590	51,590	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	665,000	665,000	55,417	8.33%	16,667	8.33%
Total Non-Departmental	720,590	720,590	55,417	7.69%	16,667	7.79%
Appropriations without Working Capital Reserve	8,869,107	8,869,107	610,831	6.89%	505,477	6.39%
Working Capital Reserve	249,451	249,451	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,118,558</b>	<b>\$ 9,118,558</b>	<b>\$ 610,831</b>	<b>6.70%</b>	<b>\$ 505,477</b>	<b>5.80%</b>
Projected Net Position December 31	\$ 2,400,284	\$ 2,400,284				
Estimated Net Position as of Report Date			\$ 2,202,722			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## 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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 30,281,321	\$ 30,281,321	\$ 30,281,321			
Revenues:						
Charges for Services	\$ 66,348,258	\$ 66,348,258	\$ 7,577,504	11.42%	\$ 4,780,007	7.95%
Investment Income	540,000	540,000	55,824	10.34%	58,617	10.66%
Miscellaneous	-	-	122,687	-	27,542	-
Revenues without Use of Net Position	66,888,258	66,888,258	7,756,015	11.60%	4,866,166	8.02%
Use of Net Position	609,305	609,305	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 67,497,563</b>	<b>\$ 67,497,563</b>	<b>\$ 7,756,015</b>	<b>11.49%</b>	<b>\$ 4,866,166</b>	<b>7.55%</b>
Appropriations:						
Human Resources	\$ 67,473,604	\$ 67,473,604	\$ 6,007,303	8.90%	\$ 5,297,718	8.22%
Non-Departmental:						
Reserves - Compensation	23,959	23,959	-	0.00%	-	0.00%
Total Non-Departmental	23,959	23,959	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,497,563</b>	<b>\$ 67,497,563</b>	<b>\$ 6,007,303</b>	<b>8.90%</b>	<b>\$ 5,297,718</b>	<b>8.22%</b>
Projected Net Position December 31	\$ 29,672,016	\$ 29,672,016				
Estimated Net Position as of Report Date			\$ 32,030,033			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Risk Management Fund (602)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 6,810,035	\$ 6,810,035	\$ 6,810,035			
Revenues:						
Charges for Services	\$ 6,850,000	\$ 6,850,000	\$ 570,833	8.33%	\$ 520,833	8.33%
Investment Income	148,000	148,000	14,481	9.78%	18,091	10.96%
Miscellaneous	-	-	5	-	2,848	-
Revenues without Use of Net Position	6,998,000	6,998,000	585,319	8.36%	541,772	8.45%
Use of Net Position	2,499,755	2,499,755	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,497,755</b>	<b>\$ 9,497,755</b>	<b>\$ 585,319</b>	<b>6.16%</b>	<b>\$ 541,772</b>	<b>6.29%</b>
Appropriations:						
Financial Services	\$ 9,482,112	\$ 9,482,112	\$ 3,381,951	35.67%	\$ 3,011,320	34.98%
Non-Departmental:						
Reserves - Compensation	15,643	15,643	-	0.00%	-	0.00%
Total Non-Departmental	15,643	15,643	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,497,755</b>	<b>\$ 9,497,755</b>	<b>\$ 3,381,951</b>	<b>35.61%</b>	<b>\$ 3,011,320</b>	<b>34.94%</b>
Projected Net Position December 31	\$ 4,310,280	\$ 4,310,280				
Estimated Net Position as of Report Date			\$ 4,013,403			

# YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 01/31/2020	Actuals YTD as of 01/31/2020	% Actual to Current Budget	Actuals YTD as of 01/31/2019	% Actual to 01/31/2019 Budget
Estimated Net Position January 1	\$ 7,710,527	\$ 7,710,527	\$ 7,710,527			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 291,667	8.33%	\$ 260,417	8.33%
Investment Income	202,500	202,500	20,567	10.16%	23,833	10.36%
Miscellaneous	-	-	5,275	-	500	-
Revenues without Use of Net Position	3,702,500	3,702,500	317,509	8.58%	284,750	8.49%
Use of Net Position	1,882,980	1,882,980	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,585,480</b>	<b>\$ 5,585,480</b>	<b>\$ 317,509</b>	<b>5.68%</b>	<b>\$ 284,750</b>	<b>4.94%</b>
Appropriations:						
Human Resources	\$ 5,574,753	\$ 5,574,753	\$ 657,243	11.79%	\$ 779,060	13.55%
Non-Departmental:						
Reserves - Compensation	10,727	10,727	-	0.00%	-	0.00%
Total Non-Departmental	10,727	10,727	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,585,480</b>	<b>\$ 5,585,480</b>	<b>\$ 657,243</b>	<b>11.77%</b>	<b>\$ 779,060</b>	<b>13.52%</b>
Projected Net Position December 31	\$ 5,827,547	\$ 5,827,547				
Estimated Net Position as of Report Date			\$ 7,370,793			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 1/31/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Miscellaneous	\$ 1,708,748	\$ 2,208,748	\$ 500,000	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	\$ 500,000	\$ 500,000
Use of Fund Balance	41,968,485	41,310,651	(657,834)	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	(500,000)	(500,000)
				To adjust budget for 90 day job vacancies.	(157,834)	(157,834)
				Total: Use of Fund Balance	(657,834)	(657,834)
<i>Total: General Fund</i>			(157,834)		(157,834)	(157,834)
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	3,595,686	3,548,693	(46,993)	To adjust budget for 90 day job vacancies.	(46,993)	(46,993)
<i>Total: Development and Enforcement Services District Fund</i>			(46,993)		(46,993)	(46,993)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	25,190,453	25,154,968	(35,485)	To adjust budget for 90 day job vacancies.	(35,485)	(35,485)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(35,485)		(35,485)	(35,485)
<b>Police Services District Fund (106)</b>						
Miscellaneous	305,000	308,000	3,000	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	3,000	3,000
Use of Fund Balance	24,803,228	24,653,198	(150,030)	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	(3,000)	(3,000)
				To adjust budget for 90 day job vacancies.	(147,030)	(147,030)
				Total: Use of Fund Balance	(150,030)	(150,030)
<i>Total: Police Services District Fund</i>			(147,030)		(147,030)	(147,030)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Contributions and Donations	12,900	15,900	3,000	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	3,000	3,000
Use of Fund Balance	6,694,817	6,620,453	(74,364)	To adjust budget for 90 day job vacancies.	(74,364)	(74,364)
<i>Total: Recreation Fund</i>			(71,364)		(71,364)	(71,364)
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,568,042	7,575,652	7,610	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	1,431	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	1,656	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50	1,557	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Padens Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	1,724	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	1,242	1,242
<i>Total: Street Lighting Fund</i>			7,610		7,610	7,610
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	3,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,148	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		3,148	3,148

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
Fines and Forfeitures	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,521	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		6,521	6,521
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	30,443	30,443	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	30,443	30,443
Use of Fund Balance	111,000	80,557	(30,443)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(30,443)	(30,443)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	88,816	88,816	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	88,816	88,816
<i>Total: Sheriff Special Treasury Fund</i>			88,816		88,816	88,816
<b>Airport Operating Fund (520)</b>						
Miscellaneous	1,140,000	1,154,400	14,400	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	14,400	14,400
Use of Net Position	164,424	150,024	(14,400)	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	(14,400)	(14,400)
<i>Total: Airport Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Miscellaneous	20,000	129,197	109,197	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	109,197	109,197
Use of Net Position	75,297	-	(75,297)	Correction GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	(75,297)	(75,297)
<i>Total: Stormwater Operating Fund</i>			33,900		33,900	33,900

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Charges for Services	347,175,348	347,375,348	200,000	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	200,000	200,000
Miscellaneous	50,000	69,069	19,069	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	19,069	19,069
Use of Net Position	20,533,081	20,082,005	(451,076)	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	(200,000)	(200,000)
				GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	(19,069)	(19,069)
				To adjust budget for 90 day job vacancies.	(232,007)	(232,007)
				Total: Use of Fund Balance	(451,076)	(451,076)
<i>Total: Water and Sewer Operating Fund</i>			(232,007)		(232,007)	(232,007)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	458,131	151,012	(307,119)	To adjust budget for 90 day job vacancies.	(307,119)	(307,119)
<i>Total: Administrative Support Fund</i>			(307,119)		(307,119)	(307,119)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (857,837)</b>		<b>\$ (857,837)</b>	<b>\$ (857,837)</b>



# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 1/31/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Transportation	\$ 25,616,315	\$ 25,581,258	\$ (35,057)	To adjust budget for 90 day job vacancies.	\$ (35,057)	\$ (35,057)
Corrections	19,535,463	19,500,726	(34,737)	Transfer from Non-Departmental: Inmate Medical Reserve.	22,599	22,599
				To adjust budget for 90 day job vacancies.	(57,336)	(57,336)
				Total: Juvenile Court	(34,737)	(34,737)
Community Services	14,705,354	14,675,582	(29,772)	To adjust budget for 90 day job vacancies.	(29,772)	(29,772)
Community Services - Elections	11,013,658	10,977,989	(35,669)	To adjust budget for 90 day job vacancies.	(35,669)	(35,669)
Juvenile Court	8,702,916	9,275,066	572,150	Transfer from Non-Departmental: Court Reporters Reserve.	101,500	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	397,636	397,636
				Transfer from Non-Departmental: Inmate Medical	336	336
				Transfer from Non-Departmental: Court Interpreters Reserve.	72,678	72,678
				Total: Juvenile Court	572,150	572,150
Sheriff	106,922,315	107,544,815	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	622,500	622,500
				Total: Sheriff	622,500	622,500
Judiciary	27,447,287	29,988,820	2,541,533	Transfer from Non-Departmental: Indigent Defense Reserve.	2,236,544	2,236,544
				Transfer from Non-Departmental: Court Interpreters Reserve.	304,989	304,989
				Total: Judiciary	2,541,533	2,541,533
Probate Court	3,177,490	3,261,970	84,480	Transfer from Non-Departmental: Court Interpreters Reserve.	4,480	4,480
				Transfer from Non-Departmental: Indigent Defense Reserve.	80,000	80,000
				Total: Probate Court	84,480	84,480
Solicitor General	6,428,565	6,429,065	500	Transfer from Non-Departmental: Court Reporters Reserve.	500	500

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Reserves - Court Interpreters	775,550	393,403	(382,147)	Transfer to Juvenile Court.	(72,678)	(72,678)
				Transfer to Judiciary.	(304,989)	(304,989)
				Transfer to Probate Court.	(4,480)	(4,480)
				Total: Reserves - Court Interpreters	(382,147)	(382,147)
Reserves - Court Reporters	300,000	198,000	(102,000)	Transfer to Juvenile Court.	(101,500)	(101,500)
				Transfer to Solicitor General.	(500)	(500)
				Total: Reserves - Court Reporters	(102,000)	(102,000)
Reserves - Indigent Defense	6,000,000	3,285,820	(2,714,180)	Transfer to Juvenile Court.	(397,636)	(397,636)
				Transfer to Judiciary.	(2,236,544)	(2,236,544)
				Transfer to Probate Court.	(80,000)	(80,000)
				Total: Reserves - Indigent Defense	(2,714,180)	(2,714,180)
Reserves - Prisoner Medical	1,670,881	1,025,446	(645,435)	Transfer to Corrections.	(22,599)	(22,599)
				Transfer to Sheriff.	(622,500)	(622,500)
				Transfer to Juvenile Court	(336)	(336)
				Total: Reserves - Prisoner Medical	(645,435)	(645,435)
			(3,843,762)	Total: Non-Departmental	(3,843,762)	(3,843,762)
<i>Total: General Fund</i>			(157,834)		(157,834)	(157,834)
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	13,527,529	13,480,536	(46,993)	To adjust budget for 90 day job vacancies.	(46,993)	(46,993)
<i>Total: Development and Enforcement Services District Fund</i>			(46,993)		(46,993)	(46,993)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	133,938,946	133,903,461	(35,485)	To adjust budget for 90 day job vacancies.	(35,485)	(35,485)
<i>Total: Fire and Emergency Services District Fund</i>			(35,485)		(35,485)	(35,485)
<b>Police Services District Fund (106)</b>						
Police Services	131,307,314	131,285,284	(22,030)	Transfer from Non-Departmental: Inmate Medical	125,000	125,000
				To adjust budget for 90 day job vacancies.	(147,030)	(147,030)
				Total: Police Services	(22,030)	(22,030)
Recorder's Court	2,139,896	2,200,102	60,206	Transfer from Non-Departmental: Indigent Defense Reserve.	21,206	21,206
				Transfer from Non-Departmental: Court Interpreter's Reserve.	39,000	39,000
				Total: Recorder's Court	60,206	60,206
Non-Departmental	6,598,020	6,412,814	(185,206)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(21,206)	(21,206)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	(39,000)	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	(125,000)	(125,000)
				Total: Non-Departmental	(185,206)	(185,206)
<i>Total: Police Services District Fund</i>			(147,030)		(147,030)	(147,030)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	44,399,215	44,327,851	(71,364)	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	3,000	3,000
				To adjust budget for 90 day job vacancies.	(74,364)	(74,364)
<i>Total: Recreation Fund</i>			(71,364)		(71,364)	(71,364)
<b>Street Lighting Fund (002)</b>						
Transportation	7,580,514	7,588,124	7,610	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	1,431	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	1,656	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50.	1,557	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Padens Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	1,724	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	1,242	1,242
<i>Total: Street Lighting Fund</i>			7,610		7,610	7,610

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date	
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>							
District Attorney	175,000	178,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,148	3,148	
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		3,148	3,148	
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>							
District Attorney	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,521	6,521	
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		6,521	6,521	
<b>Sheriff Special Treasury Fund (066)</b>							
Sheriff Special Operations	200,000	288,816	88,816	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	88,816	88,816	
<i>Total: Sheriff Special Treasury Fund</i>			88,816		88,816	88,816	
<b>Solid Waste Operating Fund (595)</b>							
Support Services	40,797,294	40,792,333	(4,961)	To adjust budget for 90 day job vacancies.	(4,961)	(4,961)	
Total: Support Services					(4,961)	(4,961)	
Working Capital Reserve	2,161,005	2,165,966	4,961	To adjust budget for 90 day job vacancies.	4,961	4,961	
Total: Working Capital Reserve					4,961	4,961	
<i>Total: Solid Waste Operating Fund</i>			-		-	-	
<b>Stormwater Operating Fund (590)</b>							
Planning and Development	979,087	963,665	(15,422)	To adjust budget for 90 day job vacancies.	(15,422)	(15,422)	
Water Resources	29,478,244	29,451,142	(27,102)	To adjust budget for 90 day job vacancies.	(27,102)	(27,102)	
Working Capital Reserve	-	76,424	76,424	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	33,900	33,900	
					To adjust budget for 90 day job vacancies.	42,524	42,524
<i>Total: Stormwater Operating Fund</i>			33,900		33,900	33,900	

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,021,277	1,004,506	(16,771)	To adjust budget for 90 day job vacancies.	(16,771)	(16,771)
Water Resources	384,747,081	384,531,845	(215,236)	To adjust budget for 90 day job vacancies.	(215,236)	(215,236)
<i>Total: Water and Sewer Operating Fund</i>			(232,007)		(232,007)	(232,007)
<b>Administrative Support Fund (665)</b>						
Financial Services	11,531,257	11,487,599	(43,658)	To adjust budget for 90 day job vacancies.	(43,658)	(43,658)
Human Resources	4,571,076	4,553,016	(18,060)	To adjust budget for 90 day job vacancies.	(18,060)	(18,060)
Information Technology	44,316,813	44,135,655	(181,158)	To adjust budget for 90 day job vacancies.	(181,158)	(181,158)
Law	2,766,292	2,739,586	(26,706)	To adjust budget for 90 day job vacancies.	(26,706)	(26,706)
Support Services	16,627,565	16,590,028	(37,537)	To adjust budget for 90 day job vacancies.	(37,537)	(37,537)
<i>Total: Administrative Support Fund</i>			(307,119)		(307,119)	(307,119)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (857,837)</b>		<b>\$ (857,837)</b>	<b>\$ (857,837)</b>