



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
JUNE 30, 2018
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: July 25, 2018

SUBJECT: Monthly Financial Report for the Period Ended June 30, 2018

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 52

EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in June and early July including the continuation of fiscal year 2019 budget preparation. Highlights from this activity as well as an update on residential and commercial property tax appeals are discussed below. A summary of recurring monthly financial trends is also presented.

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

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2018 tax year for residential and commercial properties were mailed on April 6, 2018 (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 8,397 residential and commercial real property tax appeals, a 32 percent decrease from the number of real property appeals filed last year. As of July 13, 2018, 14.04 percent of the appeals have been settled.

2019 Budget Preparation

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

RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is up approximately \$1.9 million, or 63.9 percent, compared to this same time last year. This is primarily due to increased interest rates and additional funds available to invest.

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

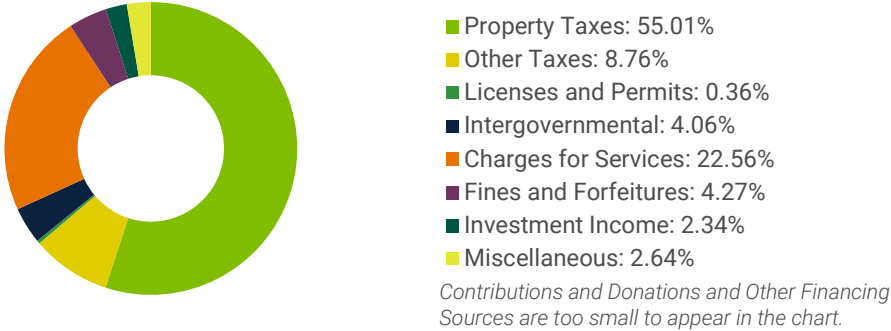
The Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.5 million decrease in stadium operations expenses compared to last year due to a bond refunding transaction in early 2017.

Miscellaneous revenue in the Administrative Support Fund is down \$586,300, or 75 percent, due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

GENERAL FUND (PAGE 10)

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

GENERAL FUND 2018 YTD REVENUES BY CATEGORY



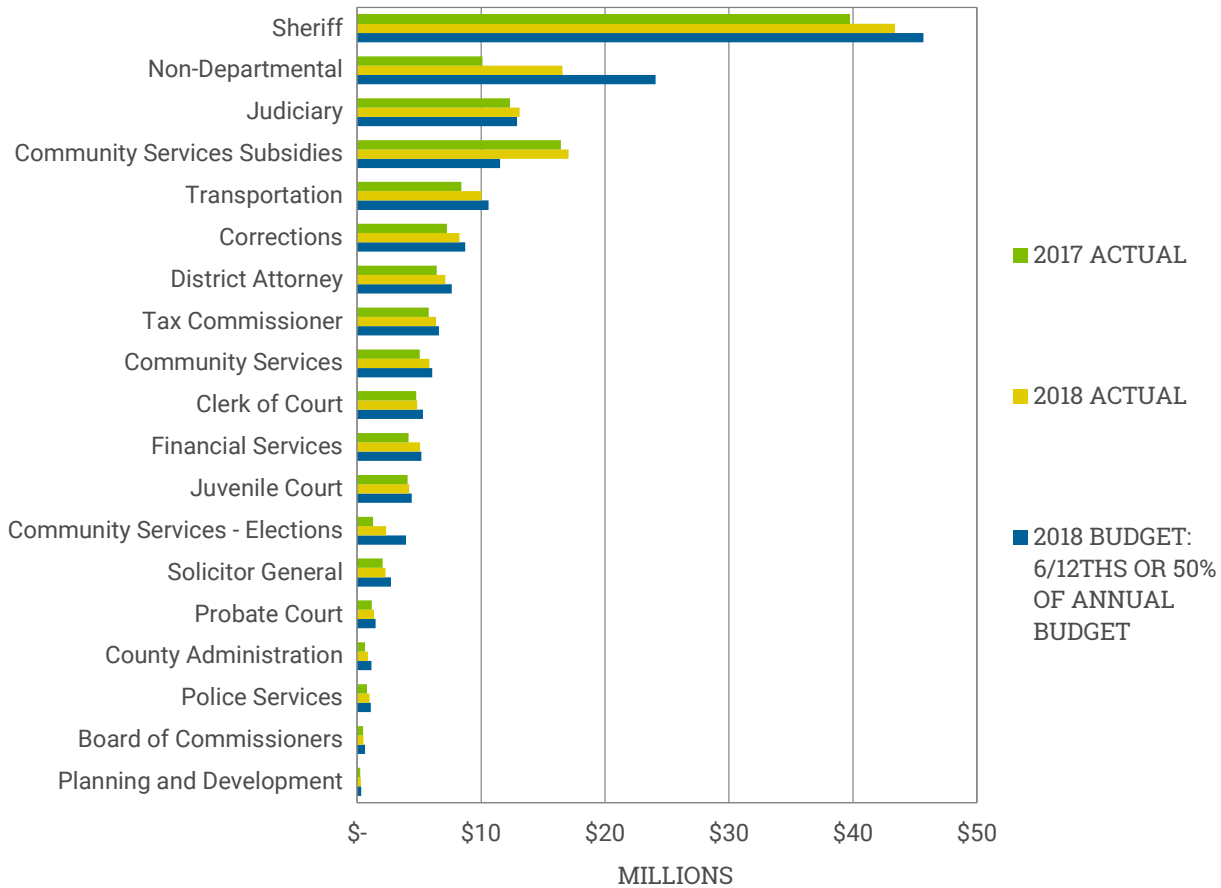
Current year motor vehicle taxes and prior year property taxes make up approximately 55 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund’s budget, will be billed and collected later in the year.

Tax revenues in the General Fund are up \$1.7 million, or 7.3 percent, compared to this same time last year, primarily due to an increase in the local government share of title ad valorem taxes (TAVT) from 45.61 percent to 51.58 percent. The law requires the Georgia Department of Revenue to adjust the share of TAVT revenue split between the state and local governments. Current law requires the Department of Revenue to evaluate local tax revenues from the prior year to determine the percentage of TAVT that will be distributed to state and local governments for the current calendar year.

Charges for services are up approximately \$667,100, or 8.5 percent, over this same time last year due to increased court revenues in the Sheriff’s Office resulting from the relocation of a major registered agent to Gwinnett County.

Fines and forfeitures reflect a \$237,500, or 12.8 percent, decrease compared to this same time last year. The year-over-year decline is primarily attributable to a reduction in probation fine collections.

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



Non-departmental expenditures in the General Fund are \$6.5 million, or 64.1 percent, higher than this same time this year. This is primarily due to increases in contributions to capital and contributions to local transit, as well as increases in expenditures for the maintenance of our 800 MHz radio system. Expenditures for the maintenance of our 800 MHz radio system are \$907,600 higher than this same time last year due to the timing of payments for prepaid license and support agreements. Last year payments were spread across the year in equal monthly payments, but this year the full annual payment was made in June.

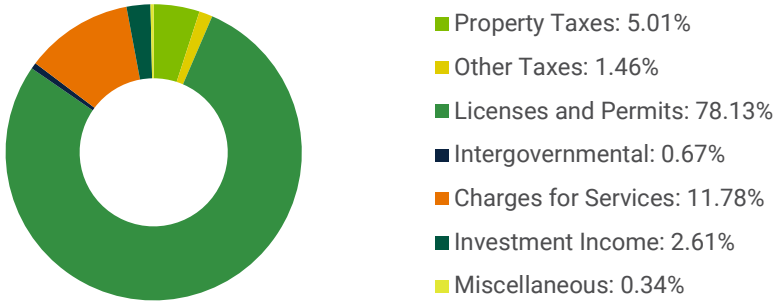
Judiciary expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage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

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

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

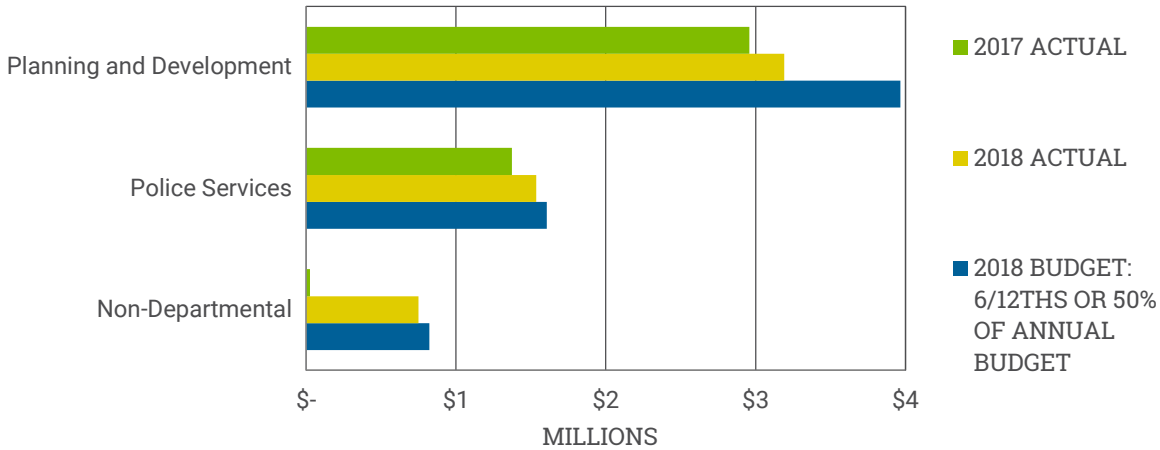
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

**DEVELOPMENT ENFORCEMENT SERVICES DISTRICT FUND
2018 YTD REVENUES BY CATEGORY**



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

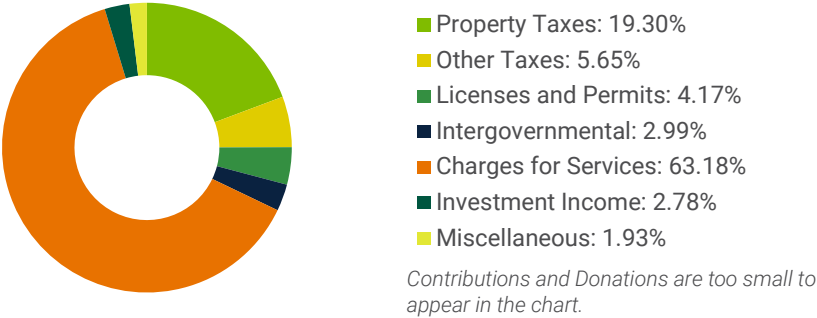
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JUNE 2017 – 2018 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

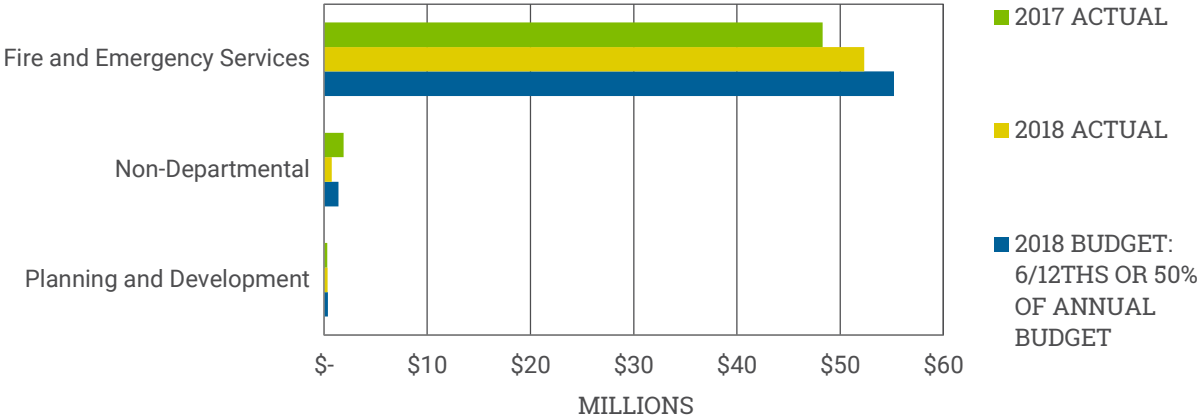
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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

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



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

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

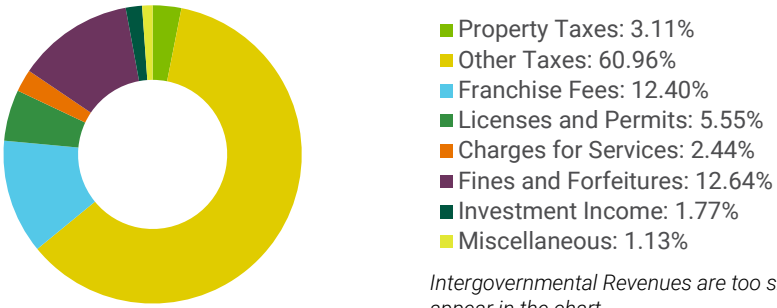


Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$4 million, or 8.3 percent, compared to this same time last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process, salary increases, and increases in overtime.

POLICE SERVICES DISTRICT FUND (PAGE 16)

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

POLICE SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY

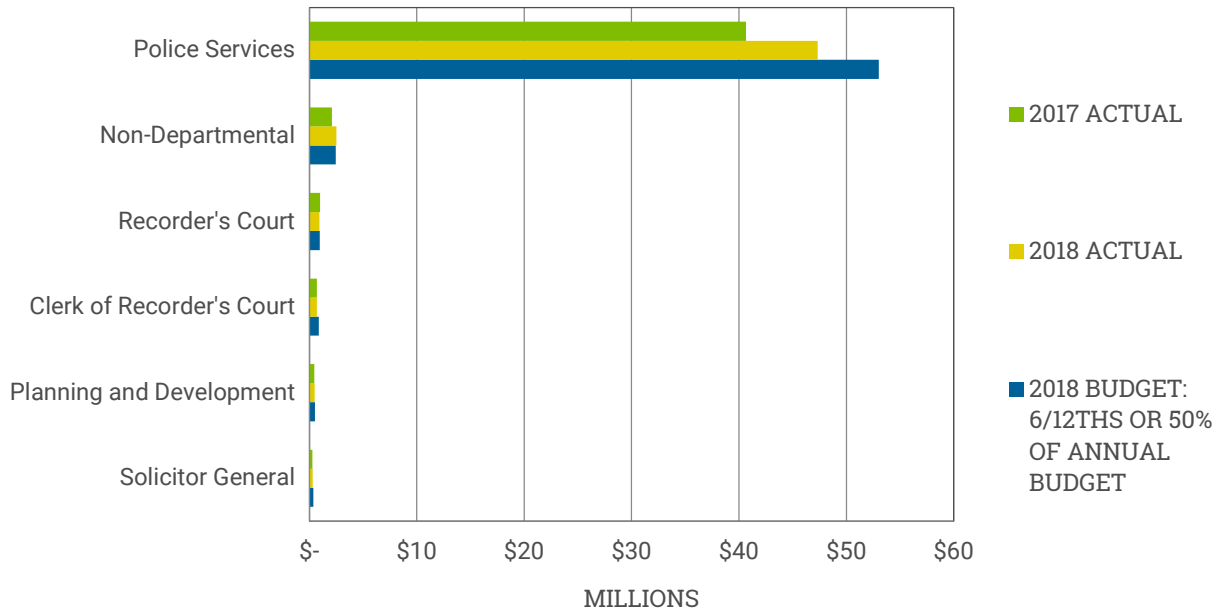


Intergovernmental Revenues are too small to appear in the chart.

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

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

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

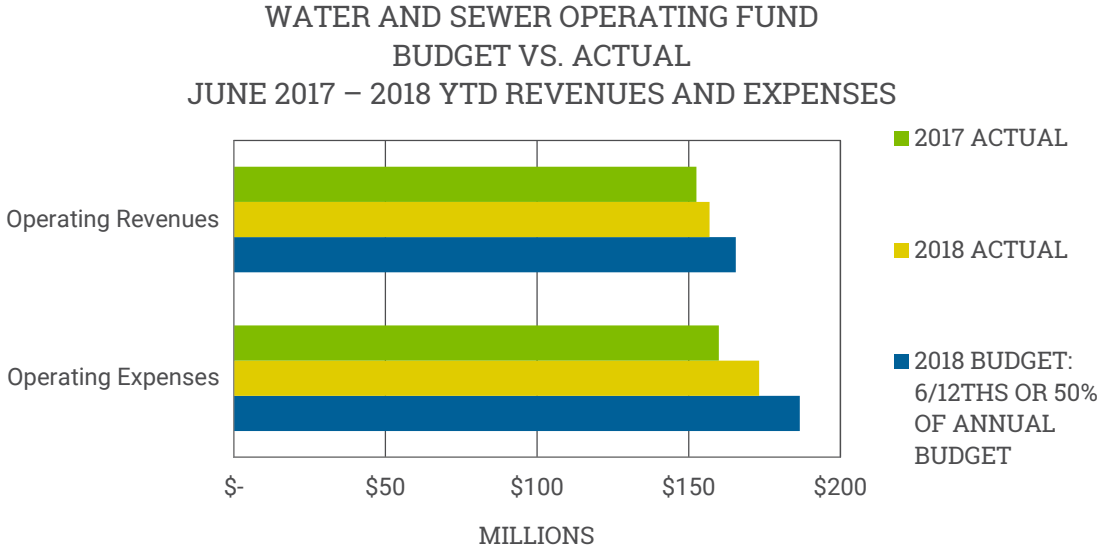


Police Services expenditures in the Police Services District Fund are up approximately \$6.7 million, or 16.5 percent, over this same time last year, primarily due to new positions added during the 2018 budget process, fewer vacancies, salary increases, and an increase in the transfer to capital vehicles.

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

WATER & SEWER OPERATING FUND (PAGE 45)

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



Year-to-date Water and Sewer Operating Fund revenues are approximately \$4.3 million, or 2.8 percent, higher than this time last year. This is primarily attributable to a 1.7 percent year-over-year increase in water consumption and an increase in system development charges.

Although revenues are higher than this time last year, they are approximately \$8.7 million, or 5.2 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2017. This will cause revenues to appear understated when compared to budget until year-end. Lower than expected water retail, sewer wholesale, and conservation surcharge revenues are also causing revenues to come in under budget. The revenues coming in under budget are being partially offset by higher than expected system development charges, water base charges, and investment income.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$13.2 million, or 8.3 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to increases in the transfer to the Renewal and Extension capital fund. New positions added during the 2018 budget process and salary increases are also contributing to the increase.

Although year-to-date expenses are higher than this time last year, they are approximately \$13.5 million, or 7.2 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
Revenues:						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 24,162,712	9.82%	\$ 22,512,563	10.13%
Licenses and Permits	363,300	363,300	135,309	37.24%	104,649	38.73%
Intergovernmental	3,584,798	3,584,798	1,537,282	42.88%	1,464,089	41.69%
Charges for Services	27,327,754	27,327,754	8,548,523	31.28%	7,881,457	31.67%
Fines and Forfeitures	4,303,648	4,303,648	1,615,761	37.54%	1,853,252	46.91%
Investment Income	866,413	866,413	886,024	102.26%	603,556	99.60%
Contributions and Donations	60,000	62,800	22,830	36.35%	9,128	7.11%
Miscellaneous	965,695	966,695	1,000,486	103.50%	793,802	78.83%
Other Financing Sources	165,000	165,000	85,092	51.57%	140,760	63.75%
Revenues without Use of Fund Balance	283,807,810	283,811,610	37,994,019	13.39%	35,363,256	13.77%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,482,237	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 320,231,655	\$ 320,293,847	\$ 37,994,019	11.86%	\$ 35,363,256	12.41%
Appropriations:						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 525,943	40.73%	\$ 481,478	39.65%
County Administration	2,303,160	2,304,160	874,766	37.96%	652,243	35.53%
Financial Services	10,409,954	10,376,868	5,089,575	49.05%	4,146,223	45.44%
Tax Commissioner	13,227,125	13,227,125	6,383,607	48.26%	5,782,377	46.20%
Transportation	21,311,135	21,189,297	10,038,544	47.38%	8,405,458	44.00%
Planning and Development	698,508	681,275	313,386	46.00%	261,216	41.11%
Police Services	2,220,116	2,220,116	991,618	44.67%	805,576	40.35%
Corrections	17,581,177	17,461,145	8,263,674	47.33%	7,251,191	45.40%
Community Services	12,257,181	12,121,390	5,841,554	48.19%	5,065,900	43.61%
Community Services Subsidies:						
Atlanta Regional Commission	995,814	995,814	739,050	74.22%	725,108	81.62%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,173,293	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	131,250	75.00%	131,250	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	759,805	759,805	320,423	42.17%	279,440	39.33%
Library Subsidy	17,700,800	17,700,800	13,275,600	75.00%	12,713,100	75.00%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Total Community Services Subsidies	23,093,531	23,093,531	17,065,082	73.90%	16,447,657	74.13%
Community Services - Elections	7,892,250	7,868,056	2,357,151	29.96%	1,288,811	47.88%
Juvenile Court	8,026,992	8,800,858	4,197,595	47.70%	4,066,208	48.30%

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Sheriff	90,766,098	91,390,084	43,390,891	47.48%	39,719,380	45.83%
Clerk of Court	10,631,232	10,631,232	4,840,399	45.53%	4,760,229	45.92%
Judiciary	20,945,067	25,798,067	13,097,784	50.77%	12,327,192	48.70%
Probate Court	2,797,379	2,967,879	1,353,199	45.59%	1,179,713	46.75%
District Attorney	15,281,202	15,281,202	7,127,884	46.64%	6,423,035	47.49%
Solicitor General	5,450,717	5,452,217	2,297,760	42.14%	2,058,931	42.78%
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	157,772	31.55%	-	-
Contingency	1,591,192	1,591,192	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	-	0.00%	-	-
Contribution to Capital	14,984,593	14,984,593	7,492,297	50.00%	2,287,080	49.89%
Contribution to Local Transit	9,467,537	10,082,537	4,821,626	47.82%	4,061,020	50.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	-	0.00%	-	-
Medical Examiner	1,321,138	1,321,138	654,053	49.51%	771,518	56.48%
Motor Vehicle Contribution	9,449,046	9,449,046	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	400,000	80.00%
Pauper Burial	205,000	205,000	40,495	19.75%	52,630	25.67%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	340,500	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	647,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	1,404,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	1,073,514	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	2,171,609	84.95%	1,429,166	48.94%
Other Governmental Agencies	502,333	502,333	191,510	38.12%	36,641	7.31%
Other Miscellaneous	200,500	200,500	49,995	24.94%	67,375	55.79%
Total Non-Departmental	54,047,638	48,138,152	16,579,357	34.44%	10,105,430	29.40%
TOTAL APPROPRIATIONS	\$ 320,231,655	\$ 320,293,847	\$ 150,629,769	47.03%	\$ 131,228,248	46.06%

Projected Fund Balance December 31

\$ 117,744,037 **\$ 117,685,645**

Fund Balance as of Report Date

\$ 41,532,132

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

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

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 248,251	51.97%	\$ 420,365	767.50%
Intergovernmental	-	-	-	-	18,164	45.24%
Investment Income	75,000	75,000	89,099	118.80%	54,469	-
Revenues without Use of Fund Balance	552,718	552,718	337,350	61.03%	492,998	519.36%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,250,750	\$ 4,250,750	\$ 337,350	7.94%	\$ 492,998	11.56%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,143,700	97.48%	\$ 4,082,671	95.71%
TOTAL APPROPRIATIONS	\$ 4,250,750	\$ 4,250,750	\$ 4,143,700	97.48%	\$ 4,082,671	95.71%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Fund Balance as of Report Date			\$ 12,181,939			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 201,256	2.92%	\$ 228,835	3.58%
Licenses and Permits	4,054,250	4,054,250	2,429,917	59.94%	2,064,532	51.93%
Intergovernmental	44,634	44,634	20,946	46.93%	17,080	42.37%
Charges for Services	519,835	519,835	366,322	70.47%	331,807	64.04%
Investment Income	65,000	65,000	81,025	124.65%	37,440	104.00%
Miscellaneous	-	-	10,727	-	6,736	-
Other Financing Sources	659,236	659,236	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,237,237	12,237,237	3,110,193	25.42%	2,686,430	23.11%
Use of Fund Balance	609,424	551,634	-	0.00%	-	-
TOTAL REVENUES	\$ 12,846,661	\$ 12,788,871	\$ 3,110,193	24.32%	\$ 2,686,430	23.11%
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,934,797	\$ 3,190,603	40.21%	\$ 2,958,241	41.24%
Police Services	3,211,574	3,211,574	1,535,660	47.82%	1,372,948	42.33%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	1,585,500	750,000	47.30%	26,066	18.20%
Total Non-Departmental	1,642,500	1,642,500	750,000	45.66%	26,066	13.02%
TOTAL APPROPRIATIONS	\$ 12,846,661	\$ 12,788,871	\$ 5,476,263	42.82%	\$ 4,357,255	37.49%
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,567,424				
Fund Balance as of Report Date			\$ 7,752,988			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 2,649,776	2.83%	\$ 3,081,383	3.63%
Licenses and Permits	901,000	901,000	442,712	49.14%	457,721	50.81%
Intergovernmental	622,174	622,174	317,820	51.08%	240,746	45.08%
Charges for Services	15,485,600	15,485,600	6,709,516	43.33%	6,512,737	42.03%
Investment Income	180,000	180,000	295,247	164.03%	161,636	124.34%
Contributions and Donations	-	-	125	-	100	-
Miscellaneous	1,500	47,698	204,666	429.09%	160,930	10,728.67%
Other Financing Sources	5,859,873	5,859,873	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 116,771,197</u>	<u>\$ 116,817,395</u>	<u>\$ 10,619,862</u>	9.09%	<u>\$ 10,615,253</u>	9.63%
Appropriations:						
Planning and Development	\$ 795,471	\$ 777,974	\$ 353,614	45.45%	\$ 329,961	43.57%
Fire and Emergency Services	111,142,967	110,447,999	52,328,319	47.38%	48,307,079	46.29%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	750,000	30.99%	1,908,715	40.29%
Total Non-Departmental	<u>2,780,000</u>	<u>2,780,000</u>	<u>750,000</u>	26.98%	<u>1,908,715</u>	37.44%
Appropriations without Contribution to Fund Balance	<u>114,718,438</u>	<u>114,005,973</u>	<u>53,431,933</u>	46.87%	<u>50,545,755</u>	45.86%
Contribution to Fund Balance	2,052,759	2,811,422	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 116,771,197</u>	<u>\$ 116,817,395</u>	<u>\$ 53,431,933</u>	45.74%	<u>\$ 50,545,755</u>	45.86%
Projected Fund Balance December 31	\$ 54,822,325	\$ 55,580,988				
Fund Balance as of Report Date			\$ 9,957,495			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 3,320	73.78%	\$ 2,721	69.18%
Revenues without Use of Fund Balance	4,500	4,500	3,320	73.78%	2,721	69.18%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,312	\$ 45,312	\$ 3,320	7.33%	\$ 2,721	6.02%
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 3,264	7.20%	\$ 3,113	6.89%
TOTAL APPROPRIATIONS	\$ 45,312	\$ 45,312	\$ 3,264	7.20%	\$ 3,113	6.89%
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Fund Balance as of Report Date			\$ 740,303			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 20,794,497	33.33%	\$ 20,630,814	35.17%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,085,900	4,085,900	1,510,365	36.97%	1,493,870	35.62%
Intergovernmental	255,268	255,268	113,458	44.45%	99,068	44.61%
Charges for Services	785,210	785,210	662,393	84.36%	602,619	59.05%
Fines and Forfeitures	8,125,772	8,125,772	3,436,428	42.29%	3,655,732	40.17%
Investment Income	350,000	350,000	480,756	137.36%	256,274	128.14%
Contributions and Donations	-	-	-	-	17,500	100.00%
Miscellaneous	382,062	382,062	307,990	80.61%	250,980	87.28%
Other Financing Sources	2,929,937	2,929,937	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	109,601,519	109,601,519	27,305,887	24.91%	27,006,857	25.25%
Use of Fund Balance	7,595,650	6,826,953	-	0.00%	-	-
TOTAL REVENUES	\$ 117,197,169	\$ 116,428,472	\$ 27,305,887	23.45%	\$ 27,006,857	25.25%
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 501,943	47.33%	\$ 444,947	56.18%
Police Services	106,493,225	106,043,028	47,340,758	44.64%	40,644,013	43.54%
Recorder's Court	1,855,316	1,954,816	929,266	47.54%	980,146	49.17%
Solicitor General	738,507	738,507	301,514	40.83%	285,418	37.47%
Clerk of Recorder's Court	1,752,625	1,752,625	708,698	40.44%	693,889	45.27%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,728,250	4,310,250	2,391,242	55.48%	1,978,801	53.26%
Total Non-Departmental	5,296,886	4,878,886	2,511,878	51.48%	2,099,437	49.00%
TOTAL APPROPRIATIONS	\$ 117,197,169	\$ 116,428,472	\$ 52,294,057	44.92%	\$ 45,147,850	42.21%
Projected Fund Balance December 31	\$ 57,978,772	\$ 58,747,469				
Fund Balance as of Report Date			\$ 40,586,252			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 1,563,886	5.22%	\$ 1,710,459	6.21%
Intergovernmental	185,660	185,660	82,046	44.19%	71,900	45.23%
Charges for Services	4,838,536	4,838,536	2,503,467	51.74%	2,356,528	52.38%
Investment Income	75,000	75,000	129,613	172.82%	70,312	120.15%
Contributions and Donations	38,300	38,300	17	0.04%	250	0.52%
Miscellaneous	2,622,079	2,622,079	1,410,931	53.81%	1,350,133	57.64%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,735,571	5,689,960	15.08%	5,559,582	16.03%
Use of Fund Balance	2,149,496	2,112,602	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 39,885,067	\$ 39,848,173	\$ 5,689,960	14.28%	\$ 5,559,582	15.48%
Appropriations:						
Community Services	\$ 38,075,611	\$ 38,038,717	\$ 16,452,742	43.25%	\$ 14,889,928	43.64%
Support Services	191,684	191,684	73,732	38.47%	70,456	40.18%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	768,886	49.52%	768,505	49.52%
Total Non-Departmental	1,617,772	1,617,772	768,886	47.53%	768,505	47.53%
TOTAL APPROPRIATIONS	\$ 39,885,067	\$ 39,848,173	\$ 17,295,360	43.40%	\$ 15,728,889	43.80%
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,668,756				
Fund Balance as of Report Date			\$ 8,175,958			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

YTD FINANCIAL REPORT 2018 | 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 2018			FY 2017		
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 15,574	-	\$ 3,695	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,574</u>	-	<u>\$ 3,695</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Fund Balance as of Report Date			\$ 965,533			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 27,012	-	\$ 4,773	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,012</u>	-	<u>\$ 4,773</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Fund Balance as of Report Date			\$ 2,985,223			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,210	-	\$ 2,141	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,210</u>	-	<u>\$ 2,141</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 126,819	\$ 126,819				
Fund Balance as of Report Date			\$ 130,029			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 1,910	1.57%	\$ 1,838	1.57%
Investment Income	7,000	7,000	5,004	71.49%	4,102	65.17%
Revenues without Use of Fund Balance	128,872	128,872	6,914	5.37%	5,940	4.83%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,783	\$ 161,783	\$ 6,914	4.27%	\$ 5,940	3.71%
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 43,050	26.61%	\$ 65,398	40.82%
TOTAL APPROPRIATIONS	\$ 161,783	\$ 161,783	\$ 43,050	26.61%	\$ 65,398	40.82%
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Fund Balance as of Report Date			\$ 1,217,562			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,405,336	\$ 93,539	1.26%	\$ 82,594	1.14%
Investment Income	3,740	3,740	16,137	431.47%	4,651	131.16%
Revenues without Use of Fund Balance	7,394,502	7,409,076	109,676	1.48%	87,245	1.20%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,543,825	\$ 7,558,399	\$ 109,676	1.45%	\$ 87,245	1.17%
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,558,399	\$ 3,051,129	40.37%	\$ 2,991,407	40.09%
TOTAL APPROPRIATIONS	\$ 7,543,825	\$ 7,558,399	\$ 3,051,129	40.37%	\$ 2,991,407	40.09%
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Fund Balance as of Report Date			\$ (690,280)			

YTD FINANCIAL REPORT 2018 | 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018		Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 303,544	50.07%	\$ 303,145	49.33%
Investment Income	2,407	2,407	1,411	58.62%	1,114	50.77%
Revenues without Use of Fund Balance	608,696	608,696	304,955	50.10%	304,259	49.34%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,191,421	\$ 1,191,421	\$ 304,955	25.60%	\$ 304,259	31.69%
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 595,710	50.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,191,421	\$ 1,191,421	\$ 595,710	50.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Fund Balance as of Report Date			\$ 2,461,947			

YTD FINANCIAL REPORT 2018 | 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018		Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 56,398	57.90%	\$ 45,938	52.80%
Miscellaneous	9,600	9,600	6,332	65.96%	4,937	61.71%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 62,730</u>	58.63%	<u>\$ 50,875</u>	53.55%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 5,223	25.71%	\$ 3,239	16.77%
Appropriations without Contribution to Fund Balance	20,315	20,315	5,223	25.71%	3,239	16.77%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 5,223</u>	4.88%	<u>\$ 3,239</u>	3.41%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Fund Balance as of Report Date			\$ 367,174			

YTD FINANCIAL REPORT 2018 | 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 55% Solicitor and 45% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 55% Solicitor and 45% District Attorney
- Interest Earned Dividends - 55% Solicitor and 45% District

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 317,659	42.38%	\$ 324,154	41.20%
Investment Income	2,500	2,500	8,472	338.88%	3,686	-
Miscellaneous	-	-	2,252	-	1,930	-
Revenues without Use of Fund Balance	752,110	752,110	328,383	43.66%	329,770	41.91%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 328,383</u>	37.14%	<u>\$ 329,770</u>	25.52%
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 146,606	45.20%	\$ 218,546	46.55%
Solicitor General	559,769	559,769	234,157	41.83%	290,259	35.29%
TOTAL APPROPRIATIONS	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 380,763</u>	43.07%	<u>\$ 508,805</u>	39.38%
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Fund Balance as of Report Date			\$ 800,201			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 135,010	\$ 135,010	100.00%	\$ 88,061	79.71%
Investment Income	-	-	-	-	65	-
Revenues without Use of Fund Balance	-	135,010	135,010	100.00%	88,126	79.77%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 275,010	\$ 135,010	49.09%	\$ 88,126	35.07%
Appropriations:						
District Attorney	\$ 140,000	\$ 275,010	\$ 44,884	16.32%	\$ 11,434	4.55%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 275,010	\$ 44,884	16.32%	\$ 11,434	4.55%
Projected Fund Balance December 31	\$ 2,793	\$ 2,793				
Fund Balance as of Report Date			\$ 232,919			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,785	\$ 9,785	100.00%	\$ 22,415	96.09%
Revenues without Use of Fund Balance	-	9,785	9,785	100.00%	22,415	96.09%
Use of Fund Balance	23,328	23,328	-	0.00%	-	-
TOTAL REVENUES	\$ 23,328	\$ 33,113	\$ 9,785	29.55%	\$ 22,415	96.09%
Appropriations:						
District Attorney	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Fund Balance as of Report Date			\$ 46,451			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Charges for Services	\$ 16,991,734	\$ 16,991,734	\$ 8,458,267	49.78%	\$ 8,238,257	51.19%
Investment Income	226,880	226,880	201,703	88.90%	135,475	104.50%
Miscellaneous	-	-	13,782	-	9,063	-
Revenues without Use of Fund Balance	17,218,614	17,218,614	8,673,752	50.37%	8,382,795	51.68%
Use of Fund Balance	5,558,757	5,339,224	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,777,371	\$ 22,557,838	\$ 8,673,752	38.45%	\$ 8,382,795	37.81%
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,175,086	\$ 7,369,534	40.55%	\$ 7,235,048	39.49%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	4,086,763	100.00%	3,528,021	100.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	4,086,763	93.25%	3,528,021	91.68%
TOTAL APPROPRIATIONS	\$ 22,777,371	\$ 22,557,838	\$ 11,456,297	50.79%	\$ 10,763,069	48.55%
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,235,417				
Fund Balance as of Report Date			\$ 22,792,096			

YTD FINANCIAL REPORT 2018 | 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018		Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 35,702	66.72%	\$ 32,364	61.81%
Revenues without Use of Fund Balance	53,512	53,512	35,702	66.72%	32,364	61.81%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
TOTAL REVENUES	\$ 61,551	\$ 61,551	\$ 35,702	58.00%	\$ 32,364	61.81%
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 16,406	26.65%	\$ 32,441	68.12%
TOTAL APPROPRIATIONS	\$ 61,551	\$ 61,551	\$ 16,406	26.65%	\$ 32,441	61.95%
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Fund Balance as of Report Date			\$ 145,359			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 198,404	\$ 198,404	100.00%	\$ 27,144	102.59%
Revenues without Use of Fund Balance	-	198,404	198,404	100.00%	27,144	102.59%
Use of Fund Balance	500,893	302,489	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 500,893	\$ 500,893	\$ 198,404	39.61%	\$ 27,144	3.81%
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 75,923	15.16%	\$ 192,760	27.03%
TOTAL APPROPRIATIONS	\$ 500,893	\$ 500,893	\$ 75,923	15.16%	\$ 192,760	27.03%
Projected Fund Balance December 31	\$ 264,700	\$ 463,104				
Fund Balance as of Report Date			\$ 888,074			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 87,457	\$ 87,457	100.00%	\$ 153,399	102.75%
Revenues without Use of Fund Balance	-	87,457	87,457	100.00%	153,399	102.75%
Use of Fund Balance	582,495	495,038	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 582,495	\$ 582,495	\$ 87,457	15.01%	\$ 153,399	25.18%
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 94,658	16.25%	\$ 191,260	31.40%
TOTAL APPROPRIATIONS	\$ 582,495	\$ 582,495	\$ 94,658	16.25%	\$ 191,260	31.40%
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,201,297				
Fund Balance as of Report Date			\$ 2,689,134			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018		Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 415,915	54.90%	\$ 296,263	45.13%
Investment Income	-	-	16,355	-	-	-
TOTAL REVENUES	\$ 757,606	\$ 757,606	\$ 432,270	57.06%	\$ 296,263	38.50%
Appropriations:						
Sheriff	\$ 599,920	\$ 674,920	\$ 246,807	36.57%	\$ 331,662	43.10%
Appropriations without Contribution to Fund Balance	599,920	674,920	246,807	36.57%	331,662	43.10%
Contribution to Fund Balance	157,686	82,686	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 757,606	\$ 757,606	\$ 246,807	32.58%	\$ 331,662	43.10%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,193,795				
Fund Balance as of Report Date			\$ 3,296,572			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 60,559	\$ 60,559	100.00%	\$ 59,267	100.00%
Investment Income	-	-	-	-	13	-
Revenues without Use of Fund Balance	-	60,559	60,559	100.00%	59,280	100.02%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 160,559	\$ 60,559	37.72%	\$ 59,280	37.22%
Appropriations:						
Sheriff	\$ 100,000	\$ 160,559	\$ 572	0.36%	\$ 25,000	15.70%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 160,559	\$ 572	0.36%	\$ 25,000	15.70%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Fund Balance as of Report Date			\$ 384,031			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ 143,785	\$ 143,785	100.00%	\$ 167,517	100.00%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	143,785	143,785	100.00%	167,536	100.01%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 293,785	\$ 143,785	48.94%	\$ 167,536	52.76%
Appropriations:						
Sheriff	\$ 150,000	\$ 293,785	\$ 107,490	36.59%	\$ 55,436	17.46%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 293,785	\$ 107,490	36.59%	\$ 55,436	17.46%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Fund Balance as of Report Date			\$ 456,049			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 61,177	\$ 59,566	97.37%	\$ 33,154	100.00%
Investment Income	-	-	136	-	101	-
Revenues without Use of Fund Balance	-	61,177	59,702	97.59%	33,255	100.30%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 136,177</u>	<u>\$ 59,702</u>	43.84%	<u>\$ 33,255</u>	31.13%
Appropriations:						
Sheriff	\$ 75,000	\$ 136,177	\$ 6,060	4.45%	\$ 17,949	16.80%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 136,177</u>	<u>\$ 6,060</u>	4.45%	<u>\$ 17,949</u>	16.80%
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Fund Balance as of Report Date			\$ 356,218			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 420,247	48.03%	\$ 366,076	41.84%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	471,568	44.53%	470,873	45.27%
Investment Income	-	-	66	-	-	-
Miscellaneous	-	-	1	-	-	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
TOTAL REVENUES	\$ 2,334,050	\$ 2,334,050	\$ 1,291,882	55.35%	\$ 3,227,562	74.96%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,228,761	72.11%	\$ 3,709,211	86.72%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,228,761	72.11%	3,709,211	86.72%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,334,050	\$ 2,334,050	\$ 1,228,761	52.65%	\$ 3,709,211	86.14%
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Fund Balance as of Report Date			\$ 1,433,096			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 3,120	31.20%	\$ -	0.00%
Revenues without Use of Fund Balance	10,000	10,000	3,120	31.20%	-	0.00%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
TOTAL REVENUES	\$ 65,000	\$ 65,000	\$ 3,120	4.80%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Fund Balance as of Report Date			\$ 304,225			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Fund Balance January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 10,477,000	\$ 4,391,006	41.91%	\$ 4,199,641	46.46%
Charges for Services	100	100	247	247.00%	-	0.00%
Investment Income	25,000	25,000	61,678	246.71%	16,596	-
Miscellaneous	-	-	(2)	-	-	-
Revenues without Use of Fund Balance	9,877,100	10,502,100	4,452,929	42.40%	4,216,237	46.64%
Use of Fund Balance	-	3,499,648	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,877,100	\$ 14,001,748	\$ 4,452,929	31.80%	\$ 4,216,237	42.16%
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ 1,109,928	22.56%	\$ 1,174,303	23.85%
Tourism	3,888,580	9,081,893	6,632,309	73.03%	3,413,573	67.24%
Appropriations without Contribution to Fund Balance	8,808,435	14,001,748	7,742,237	55.29%	4,587,876	45.88%
Contribution to Fund Balance	1,068,665	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 9,877,100	\$ 14,001,748	\$ 7,742,237	55.29%	\$ 4,587,876	45.88%
Projected Fund Balance December 31	\$ 11,138,531	\$ 6,570,218				
Fund Balance as of Report Date			\$ 6,780,558			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Airport Operating Fund (520)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 88,407	55.25%	\$ 98,406	64.11%
Miscellaneous	780,000	780,000	415,719	53.30%	400,651	52.03%
Other Financing Sources	25,000	25,000	9,180	36.72%	-	-
Revenues without Use of Net Position	965,000	965,000	513,306	53.19%	499,057	54.04%
Use of Net Position	183,188	183,188	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,148,188	\$ 1,148,188	\$ 513,306	44.71%	\$ 499,057	38.07%
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 507,768	44.26%	\$ 552,491	42.18%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,148,188	\$ 1,148,188	\$ 507,768	44.22%	\$ 552,491	42.15%
Projected Net Position December 31	\$ 603,549	\$ 603,549				
Net Position as of Report Date			\$ 792,275			

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

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 1,482,703	47.29%	\$ 1,467,795	51.66%
Investment Income	84,000	84,000	54,413	64.78%	22,949	104.31%
Miscellaneous	22,000	22,000	12,490	56.77%	7,331	33.32%
Other Financing Sources	9,467,537	10,082,537	4,821,626	47.82%	4,061,020	50.00%
Revenues without Use of Net Position	12,708,787	13,323,787	6,371,232	47.82%	5,559,095	50.50%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,382,290	\$ 14,997,290	\$ 6,371,232	42.48%	\$ 5,559,095	44.89%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 28,273	36.58%
Transportation	14,382,290	14,997,290	3,909,511	26.07%	4,188,820	34.04%
TOTAL APPROPRIATIONS	\$ 14,382,290	\$ 14,997,290	\$ 3,909,511	26.07%	\$ 4,217,093	34.05%
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Net Position as of Report Date			\$ 8,243,657			

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

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 215,964	27.87%	\$ 196,562	28.08%
Charges for Services	45,756,741	45,756,741	22,598,191	49.39%	22,203,607	49.04%
Investment Income	300,000	300,000	461,505	153.84%	261,142	117.65%
Miscellaneous	150	150	1,808	1,205.33%	1,024	2,048.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 23,277,468</u>	49.70%	<u>\$ 22,662,335</u>	49.06%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,112,467	\$ 17,719,589	39.28%	\$ 17,382,216	39.06%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>45,122,467</u>	<u>45,122,467</u>	<u>17,719,589</u>	39.27%	<u>17,382,216</u>	39.05%
Working Capital Reserve	1,709,424	1,709,424	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 17,719,589</u>	37.84%	<u>\$ 17,382,216</u>	37.63%
Projected Net Position December 31	\$ 20,250,604	\$ 20,250,604				
Net Position as of Report Date			\$ 24,099,059			

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

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

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 482,318	1.52%	\$ 413,316	1.31%
Investment Income	355,000	355,000	237,673	66.95%	125,306	104.42%
Miscellaneous	15,000	15,000	8,642	57.61%	6,672	51.32%
Revenues without Use of Net Position	32,064,035	32,064,035	728,633	2.27%	545,294	1.72%
Use of Net Position	5,908,262	7,574,149	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 37,972,297	\$ 39,638,184	\$ 728,633	1.84%	\$ 545,294	1.70%
Appropriations:						
Planning and Development	\$ 785,470	\$ 785,470	\$ 292,625	37.25%	\$ 263,031	36.30%
Water Resources*	37,096,827	38,762,714	17,915,625	46.22%	14,849,140	47.55%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 37,972,297	\$ 39,638,184	\$ 18,208,250	45.94%	\$ 15,112,171	47.16%
Projected Net Position December 31	\$ 23,573,056	\$ 21,907,169				
Net Position as of Report Date			\$ 12,001,701			

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

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,645,200	\$ 142,480,156	45.14%	\$ 140,030,843	44.89%
Investment Income	500,000	500,000	1,293,122	258.62%	820,286	186.43%
Contributions and Donations	14,941,303	14,941,303	12,785,636	85.57%	11,417,403	69.08%
Miscellaneous	-	-	328,206	-	311,173	-
Revenues without Use of Net Position	330,933,287	331,086,503	156,887,120	47.39%	152,579,705	46.39%
Use of Net Position	43,192,781	42,253,588	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 374,126,068	\$ 373,340,091	\$ 156,887,120	42.02%	\$ 152,579,705	43.16%
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 450,030	45.48%	\$ 359,104	40.11%
Water Resources*	372,941,013	372,185,481	172,722,976	46.41%	159,594,105	45.28%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 374,126,068	\$ 373,340,091	\$ 173,173,006	46.38%	\$ 159,953,209	45.25%
Projected Net Position December 31	\$ 115,757,713	\$ 116,696,906				
Net Position as of Report Date			\$ 142,664,608			

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

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 30,464,977	47.09%	\$ 27,421,311	47.87%
Investment Income	60,000	60,000	113,777	189.63%	62,858	110.32%
Miscellaneous	258,923	258,923	195,417	75.47%	781,733	85.03%
Revenues without Use of Net Position	65,018,759	65,018,759	30,774,171	47.33%	28,265,902	48.51%
Use of Net Position	2,504,234	1,853,588	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,522,993	\$ 66,872,347	\$ 30,774,171	46.02%	\$ 28,265,902	47.39%
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,130,533	\$ 1,781,079	43.12%	\$ 1,753,413	43.09%
Financial Services	10,031,179	9,905,210	4,406,340	44.49%	4,077,755	43.28%
Human Resources	4,101,535	4,052,055	1,904,426	47.00%	1,616,893	44.82%
Information Technology Services	33,285,829	32,998,948	12,783,036	38.74%	11,727,188	41.91%
Law	2,474,311	2,474,311	1,155,047	46.68%	1,114,069	48.08%
Support Services	12,739,019	12,588,790	5,390,308	42.82%	5,133,312	46.57%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	718,500	474,380	66.02%	214,919	17.59%
Total Non-Departmental	722,500	722,500	474,380	65.66%	214,919	17.54%
TOTAL APPROPRIATIONS	\$ 67,522,993	\$ 66,872,347	\$ 27,894,616	41.71%	\$ 25,637,549	42.98%
Projected Net Position December 31	\$ 8,162,724	\$ 8,813,370				
Net Position as of Report Date			\$ 13,546,513			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 400,001	50.00%	\$ 400,000	50.00%
Investment Income	16,000	16,000	18,400	115.00%	9,850	67.76%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	418,401	51.27%	410,035	50.34%
Use of Net Position	218,705	218,705	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,705	\$ 1,034,705	\$ 418,401	40.44%	\$ 410,035	22.99%
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,034,705	\$ 469,582	45.38%	\$ 1,046,258	58.67%
TOTAL APPROPRIATIONS	\$ 1,034,705	\$ 1,034,705	\$ 469,582	45.38%	\$ 1,046,258	58.67%
Projected Net Position December 31	\$ 1,943,242	\$ 1,943,242				
Net Position as of Report Date			\$ 2,110,766			

YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

Fleet Management Fund (610)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 3,194,788	48.23%	\$ 2,939,866	51.27%
Miscellaneous	275,800	275,800	280,621	101.75%	279,876	103.39%
Revenues without Use of Net Position	6,900,468	6,900,468	3,475,409	50.36%	3,219,742	53.62%
Use of Net Position	717,503	704,977	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,617,971	\$ 7,605,445	\$ 3,475,409	45.70%	\$ 3,219,742	49.81%
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,400,845	\$ 3,334,649	45.06%	\$ 2,981,370	46.22%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	95,300	50.00%	-	-
Total Non-Departmental	204,600	204,600	95,300	46.58%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,617,971	\$ 7,605,445	\$ 3,429,949	45.10%	\$ 2,981,370	46.12%
Projected Net Position December 31	\$ 84,112	\$ 96,638				
Net Position as of Report Date			\$ 847,075			

YTD FINANCIAL REPORT 2018 | 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018		Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 29,052,510	50.84%	\$ 26,400,410	50.87%
Investment Income	250,000	250,000	244,091	97.64%	182,499	104.29%
Miscellaneous	-	-	199,356	-	98,239	-
Revenues without Use of Net Position	57,398,345	57,398,345	29,495,957	51.39%	26,681,148	51.24%
Use of Net Position	3,603,104	3,572,304	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 61,001,449	\$ 60,970,649	\$ 29,495,957	48.38%	\$ 26,681,148	48.46%
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,960,649	\$ 27,253,810	44.71%	\$ 26,375,412	47.92%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 61,001,449	\$ 60,970,649	\$ 27,253,810	44.70%	\$ 26,375,412	47.91%
Projected Net Position December 31	\$ 23,357,695	\$ 23,388,495				
Net Position as of Report Date			\$ 29,202,946			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018	% Actual to Current Budget	Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 2,500,000	50.00%	\$ 2,250,000	50.00%
Investment Income	97,500	97,500	73,706	75.60%	60,743	80.99%
Miscellaneous	-	-	13,832	-	389,553	-
Revenues without Use of Net Position	5,097,500	5,097,500	2,587,538	50.76%	2,700,296	59.02%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,500,106	\$ 7,500,106	\$ 2,587,538	34.50%	\$ 2,700,296	37.23%
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 4,296,877	57.37%	\$ 4,299,288	59.36%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,500,106	\$ 7,500,106	\$ 4,296,877	57.29%	\$ 4,299,288	59.28%
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Net Position as of Report Date			\$ 7,620,476			

YTD FINANCIAL REPORT 2018 | 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 06/30/2018	Actuals YTD as of 06/30/2018		Actuals YTD as of 06/30/2017	% Actual to 06/30/2017 Budget
Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 1,250,000	50.00%	\$ 1,250,001	50.00%
Investment Income	128,500	128,500	105,411	82.03%	78,881	157.76%
Miscellaneous	-	-	86,470	-	21,178	-
Revenues without Use of Net Position	2,628,500	2,628,500	1,441,881	54.86%	1,350,060	52.94%
Use of Net Position	1,282,304	1,274,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,910,804	\$ 3,903,106	\$ 1,441,881	36.94%	\$ 1,350,060	39.88%
Appropriations:						
Human Resources	\$ 3,900,804	\$ 3,893,106	\$ 2,345,842	60.26%	\$ 1,907,735	56.51%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,910,804	\$ 3,903,106	\$ 2,345,842	60.10%	\$ 1,907,735	56.35%
Projected Net Position December 31	\$ 6,356,575	\$ 6,364,273				
Net Position as of Report Date			\$ 6,734,918			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 06/30/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ -	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
Miscellaneous	965,695	966,695	1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
Use of Fund Balance	27,423,845	27,482,237	58,392	To adjust budget for 90 day job vacancies.	(96,814)	(556,608)
				GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	615,000	615,000
				Total: Use of Fund Balance	518,186	58,392
<i>Total: General Fund</i>			62,192		518,186	62,192
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	609,424	551,634	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
<i>Total: Development and Enforcement Services District Fund</i>			(57,790)		-	(57,790)
Fire and Emergency Medical Services District Fund (102)						
Miscellaneous	1,500	47,698	46,198	GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	46,198	46,198
<i>Total: Fire and Emergency Medical Services District Fund</i>			46,198		46,198	46,198
Police Services District Fund (106)						
Use of Fund Balance	7,595,650	6,826,953	(768,697)	To adjust budget for 90 day job vacancies.	(38,761)	(768,697)
<i>Total: Police Services District Fund</i>			(768,697)		(38,761)	(768,697)
Recreation Fund (105)						
Use of Fund Balance	2,149,496	2,112,602	(36,894)	To adjust budget for 90 day job vacancies.	-	(36,894)
<i>Total: Recreation Fund</i>			(36,894)		-	(36,894)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	7,390,762	7,405,336	14,574	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
<i>Total: Street Lighting Fund</i>			14,574		-	14,574
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	135,010	135,010	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,601	135,010
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			135,010		4,601	135,010
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	9,785	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,102	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		4,102	9,785
E-911 Fund (095)						
Use of Fund Balance	5,558,757	5,339,224	(219,533)	To adjust budget for 90 day job vacancies.	(30,637)	(219,533)
<i>Total: E-911 Fund</i>			(219,533)		(30,637)	(219,533)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	198,404	198,404	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	17,638	198,404
Use of Fund Balance	500,893	302,489	(198,404)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(17,638)	(198,404)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	87,457	87,457	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	41,455	87,457
Use of Fund Balance	582,495	495,038	(87,457)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(41,455)	(87,457)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	60,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		-	60,559
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	143,785	143,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	13,202	143,785
<i>Total: Sheriff Special Treasury Fund</i>			143,785		13,202	143,785
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	61,177	61,177	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	61,177
<i>Total: Sheriff Special State Fund</i>			61,177		-	61,177
Tourism Fund (050)						
Taxes	9,852,000	10,477,000	625,000	GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax".	-	625,000
Use of Fund Balance	-	3,499,648	3,499,648	GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	3,499,648
<i>Total: Tourism Fund</i>			4,124,648		-	4,124,648

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Use of Net Position	183,188	183,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Other Financing Sources	9,467,537	10,082,537	615,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	615,000	615,000
<i>Total: Local Transit Operating Fund</i>			615,000		615,000	615,000
Stormwater Operating Fund (590)						
Use of Net Position	5,908,262	7,574,149	1,665,887	To adjust budget for 90 day job vacancies.	(11,669)	(64,113)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,665,887		(11,669)	1,665,887
Water and Sewer Operating Fund (501)						
Charges for Services	315,491,984	315,645,200	153,216	GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	153,216
Use of Net Position	43,192,781	42,253,588	(939,193)	To adjust budget for 90 day job vacancies.	(112,497)	(785,977)
				GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	(153,216)
<i>Total: Water and Sewer Operating Fund</i>			(785,977)		(112,497)	(785,977)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Use of Net Position	2,504,234	1,853,588	(650,646)	To adjust budget for 90 day job vacancies.	(61,126)	(650,646)
<i>Total: Administrative Support Fund</i>			(650,646)		(61,126)	(650,646)
Fleet Management Fund (610)						
Use of Net Position	717,503	704,977	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)
Group Self-Insurance Fund (605)						
Use of Net Position	3,603,104	3,572,304	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
Workers' Compensation Fund (604)						
Use of Net Position	1,282,304	1,274,606	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
Total Revenue Budget Adjustments			\$ 4,368,254		\$ 946,599	\$ 4,368,254

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS
AS OF 06/30/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,303,160	\$ 2,304,160	\$ 1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	\$ -	\$ 1,000
Financial Services	10,409,954	10,376,868	(33,086)	To adjust budget for 90 day job vacancies.	-	(33,086)
Transportation	21,311,135	21,189,297	(121,838)	To adjust budget for 90 day job vacancies.	(35,585)	(121,838)
Planning and Development	698,508	681,275	(17,233)	To adjust budget for 90 day job vacancies.	-	(17,233)
Corrections	17,581,177	17,461,145	(120,032)	To adjust budget for 90 day job vacancies.	(41,970)	(172,532)
				Transfer from Non-Departmental: Inmate Medical Reserve.	6,500	52,500
				Total: Corrections	(35,470)	(120,032)
Community Services	12,257,181	12,121,390	(135,791)	To adjust budget for 90 day job vacancies.	(19,259)	(138,591)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Community Services	(19,259)	(135,791)
Community Services - Elections	7,892,250	7,868,056	(24,194)	To adjust budget for 90 day job vacancies.	-	(24,194)
Juvenile Court	8,026,992	8,800,858	773,866	Transfer from Non-Departmental: Court Reporters Reserve.	53,000	169,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	187,500	552,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	39,000	102,000
				To adjust budget for 90 day job vacancies.	-	(49,134)
				Total: Juvenile Court	279,500	773,866
Sheriff	90,766,098	91,390,084	623,986	Transfer from Non-Departmental: Inmate Medical Reserve.	318,273	623,986

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	20,945,067	25,798,067	4,853,000	Transfer from Non-Departmental: Indigent Defense Reserve.	996,000	2,878,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	136,000	393,000
				Transfer from Non-Departmental: Court Reporters Reserve.	529,000	1,582,000
				Total: Judiciary	1,661,000	4,853,000
Probate Court	2,797,379	2,967,879	170,500	Transfer from Non-Departmental: Court Interpreters Reserve.	1,500	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	56,500	166,000
				Total: Probate Court	58,000	170,500
Solicitor General	5,450,717	5,452,217	1,500	Transfer from Non-Departmental: Court Reporters Reserve.	1,000	1,500
Non-Departmental:						
Contribution to Local Transit	9,467,537	10,082,537	615,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	615,000	615,000
Reserves - Court Interpreters	840,000	340,500	(499,500)	Transfer to Juvenile Court.	(39,000)	(102,000)
				Transfer to Judiciary.	(136,000)	(393,000)
				Transfer to Probate Court.	(1,500)	(4,500)
				Total: Reserves - Court Interpreters	(176,500)	(499,500)
Reserves - Court Reporters	2,400,000	647,500	(1,752,500)	Transfer to Juvenile Court.	(53,000)	(169,000)
				Transfer to Judiciary.	(529,000)	(1,582,000)
				Transfer to Solicitor General.	(1,000)	(1,500)
				Total: Reserves - Court Reporters	(583,000)	(1,752,500)
Reserves - Indigent Defense	5,000,000	1,404,000	(3,596,000)	Transfer to Juvenile Court.	(187,500)	(552,000)
				Transfer to Judiciary.	(996,000)	(2,878,000)
				Transfer to Probate Court.	(56,500)	(166,000)
				Total: Reserves - Indigent Defense	(1,240,000)	(3,596,000)
Reserves - Prisoner Medical	1,750,000	1,073,514	(676,486)	Transfer to Corrections.	(6,500)	(52,500)
				Transfer to Sheriff.	(318,273)	(623,986)
				Total: Reserves - Prisoner Medical	(324,773)	(676,486)
Total Non-Departmental			(5,909,486)		(1,709,273)	(5,909,486)
Total: General Fund			62,192		518,186	62,192
Development and Enforcement Services District Fund (104)						
Planning and Development	7,992,587	7,934,797	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
Total: Development and Enforcement Services District Fun			(57,790)		-	(57,790)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	110,447,999	(694,968)	To adjust budget for 90 day job vacancies.	(114,519)	(741,166)
				GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	46,198	46,198
Contribution to Fund Balance	2,052,759	2,811,422	758,663	To adjust budget for 90 day job vacancies.	114,519	758,663
<i>Total: Fire and Emergency Services District Fund</i>			46,198		46,198	46,198
Police Services District Fund (106)						
Police Services	106,493,225	106,043,028	(450,197)	To adjust budget for 90 day job vacancies.	(38,761)	(768,697)
				Transfer from Non-Departmental: Inmate Medical Reserve.	175,000	318,500
				Total: Police Services	136,239	(450,197)
Recorder's Court	1,855,316	1,954,816	99,500	Transfer from Non-Departmental: Indigent Defense Reserve.	17,500	31,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	24,500	68,500
				Total: Recorder's Court	42,000	99,500
Non-Departmental	5,296,886	4,878,886	(418,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(17,500)	(31,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	(24,500)	(68,500)
				Transfer to Police Services - From Inmate Medical Reserve.	(175,000)	(318,500)
				Total: Non-Departmental	(217,000)	(418,000)
<i>Total: Police Services District Fund</i>			(768,697)		(38,761)	(768,697)
Recreation Fund (105)						
Community Services	38,075,611	38,038,717	(36,894)	To adjust budget for 90 day job vacancies.	-	(36,894)
<i>Total: Recreation Fund</i>			(36,894)		-	(36,894)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	7,543,825	7,558,399	14,574	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
<i>Total: Street Lighting Fund</i>			14,574		-	14,574
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	140,000	275,010	135,010	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,601	135,010
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			135,010		4,601	135,010
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	23,328	33,113	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,102	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		4,102	9,785
E-911 Fund (095)						
Police Services	18,394,619	18,175,086	(219,533)	To adjust budget for 90 day job vacancies.	(30,637)	(219,533)
<i>Total: E-911 Fund</i>			(219,533)		(30,637)	(219,533)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Inmate Fund (090)						
Sheriff	599,920	674,920	75,000	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	75,000
Contribution to Fund Balance	157,686	82,686	(75,000)	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	(75,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	160,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		-	60,559
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	293,785	143,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	13,202	143,785
<i>Total: Sheriff Special Treasury Fund</i>			143,785		13,202	143,785
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	136,177	61,177	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	61,177
<i>Total: Sheriff Special State Fund</i>			61,177		-	61,177

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

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Transportation	1,147,188	1,147,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Transportation	14,382,290	14,997,290	615,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	615,000	615,000
<i>Total: Local Transit Operating Fund</i>			615,000		615,000	615,000
Stormwater Operating Fund (590)						
Water Resources	37,096,827	38,762,714	1,665,887	To adjust budget for 90 day job vacancies.	(11,669)	(64,113)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,665,887		(11,669)	1,665,887
Water and Sewer Operating Fund (501)						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	-	(30,445)
Water Resources	372,941,013	372,185,481	(755,532)	To adjust budget for 90 day job vacancies.	(112,497)	(755,532)
<i>Total: Water and Sewer Operating Fund</i>			(785,977)		(112,497)	(785,977)
Administrative Support Fund (665)						
County Administration	4,168,620	4,130,533	(38,087)	To adjust budget for 90 day job vacancies.	-	(38,087)
Financial Services	10,031,179	9,905,210	(125,969)	To adjust budget for 90 day job vacancies.	(15,726)	(125,969)
Human Resources	4,101,535	4,052,055	(49,480)	To adjust budget for 90 day job vacancies.	-	(49,480)
Information Technology	33,285,829	32,998,948	(286,881)	To adjust budget for 90 day job vacancies.	(32,123)	(286,881)
Support Services	12,739,019	12,588,790	(150,229)	To adjust budget for 90 day job vacancies.	(13,277)	(150,229)
<i>Total: Administrative Support Fund</i>			(650,646)		(61,126)	(650,646)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management Fund (610)						
Support Services	7,413,371	7,400,845	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)
Group Self-Insurance Fund (605)						
Human Resources	60,991,449	60,960,649	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
Workers' Compensation Fund (604)						
Human Resources	3,900,804	3,893,106	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
Total Appropriation Budget Adjustments			\$ 4,368,254		\$ 946,599	\$ 4,368,254