



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
JUNE 30, 2019  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

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

**SUBJECT:** Monthly Financial Report for the Period Ended June 30, 2019

**DATE:** July 24, 2019

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

This report includes:

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

## EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in June and early July, including the completion of the fiscal year 2018 external audit and the continuation of fiscal year 2020 budget preparation. Highlights from these activities, as well as an update of residential and commercial property tax appeals, are discussed below.

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

### **2018 External Audit**

On June 20, 2019, Mauldin & Jenkins, LLC completed the fiscal year 2018 external audit and issued a clean opinion letter with no findings. Audited financial reports are provided in the 2018 Comprehensive Annual Financial Report (CAFR), which is available online at [www.gwinnettcafr.com](http://www.gwinnettcafr.com).

As of December 31, 2018, all operating funds were in compliance with the County’s reserve policies. The fiscal year 2019 beginning fund balances/net position detailed within this report have been updated to reflect the audited year-end 2018 balances.

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

Notices of Current Assessment for the 2019 tax year for residential and commercial properties were mailed in early April (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 11,807 residential and commercial real property tax appeals, a 41 percent increase from the number of real property appeals filed last year. As of July 17, 2019, 14.88 percent of the appeals have been settled.

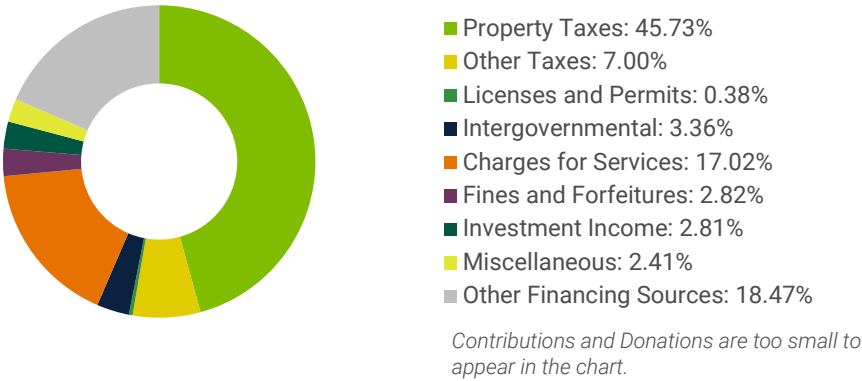
### **2020 Budget Preparation**

The fiscal year 2020 budget planning process continues. As of the date of this report, departments and elected officials have submitted their technology, capital, and operating budget requests including revenue estimates and decision package proposals. In late August, departments and elected officials will present their business plans to the Chairman’s Budget Review Team for consideration.

# GENERAL FUND (PAGE 11)

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

GENERAL FUND  
2019 YTD REVENUES BY CATEGORY



Current year motor vehicle taxes and prior year property taxes make up approximately 46 percent of year-to-date revenues in the General Fund. Total property taxes actually make up nearly 74 percent of the fund’s budgeted revenues, so the property tax percentage will increase when current year property taxes are collected later in the year.

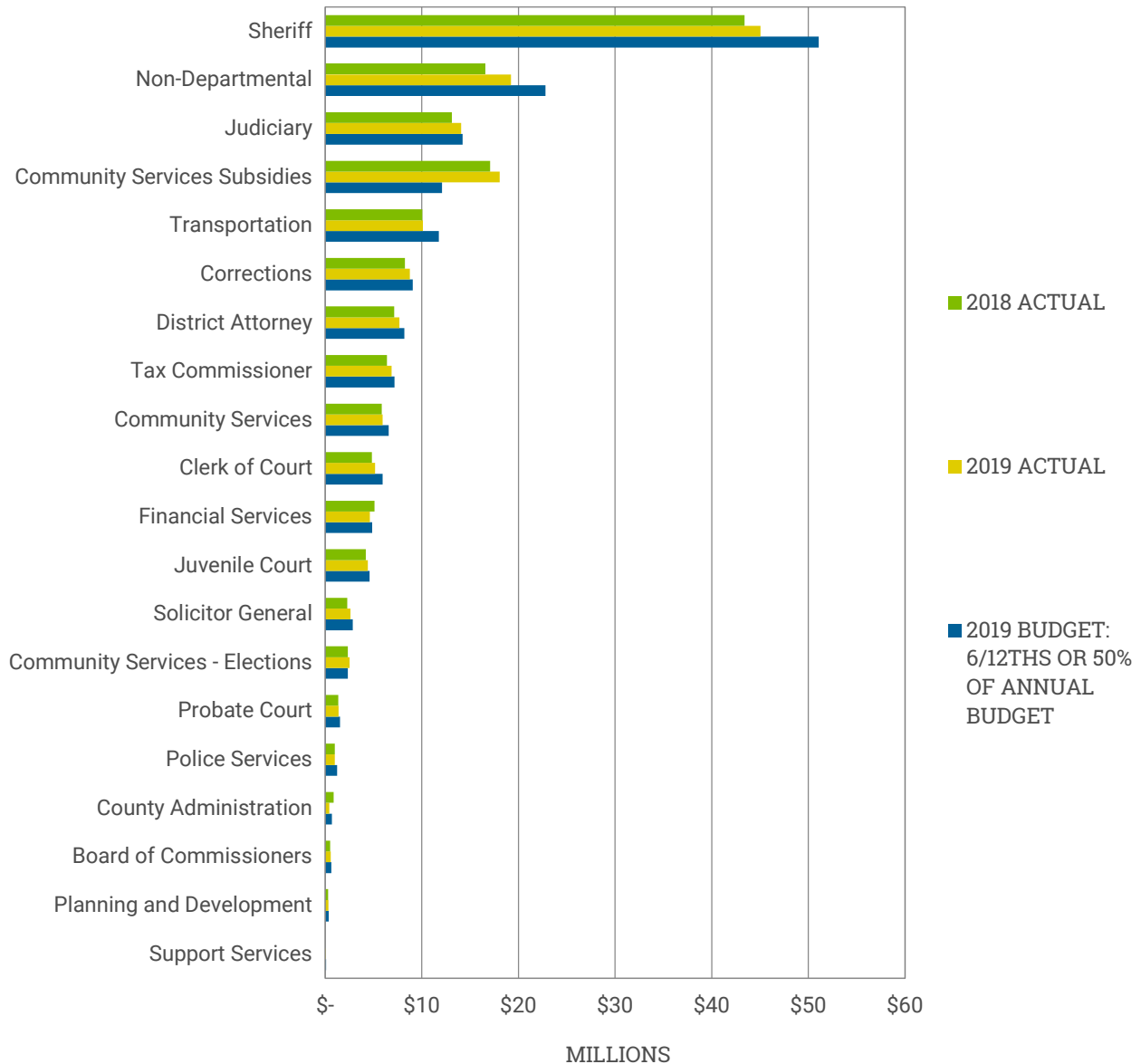
Licenses and permits revenues increased \$42,500, or 31.4 percent, from this same time last year due to an increase in utility right-of-way permits as telecommunications providers continue installing new mini cell towers, a trend which began in late 2018.

Charges for services revenues are down \$576,800, or 6.7 percent, compared to this same time last year. This is primarily due to decreases in Clerk of Court filing fees, Probate Court fees, and court diversion program revenues. The decrease in Clerk of Court filing fees is a result of the relocation of a major registered agent out of Gwinnett County. The decline in Probate Court fees is due to timing; disbursement payments to the County have been delayed as the Clerk of Court’s Office transitions to a new case management system.

Fines and Forfeitures are down approximately \$292,800, or 18.1 percent, compared to this same time last year. This is primarily due to a decrease in fines collected by the Clerk of Court’s Office.

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

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



Expenditures for the Homelessness Initiative, which are part of non-departmental expenditures in the General Fund, are currently at 96 percent of budget. A \$950,000 payment was made to the United Way in accordance with an agreement between the organization and Gwinnett County.

Expenditures for the maintenance of our 800 MHz radio system are currently over budget based on the percentage of the fiscal year that has lapsed because the annual payment for prepaid license and support agreements was made in June.

Expenditures for other governmental agencies are approximately \$251,100 higher than this same time last year, primarily due to the timing of payments to Good Samaritan and Hope Clinic. This year the full annual contributions to both organizations were made in May, whereas last year contributions were made in June, July, and September.

The General Fund budget includes \$1.2 million in contributions to the Airport Fund for capital improvements at Briscoe Field. Year-to-date contributions of approximately \$623,100 have been made to the Airport Fund in 2019, whereas no contributions had been made at this time last year.

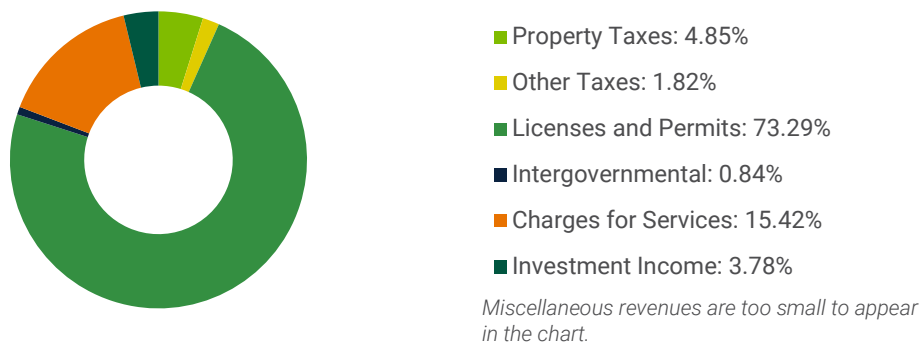
Community Services Subsidies are currently over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date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

Community Services - Elections expenditures are up approximately \$169,300, or 7.2 percent, over this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to costs incurred early in the year related to the transit referendum. The increases are partially offset by a decrease in voting machine maintenance costs.

## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

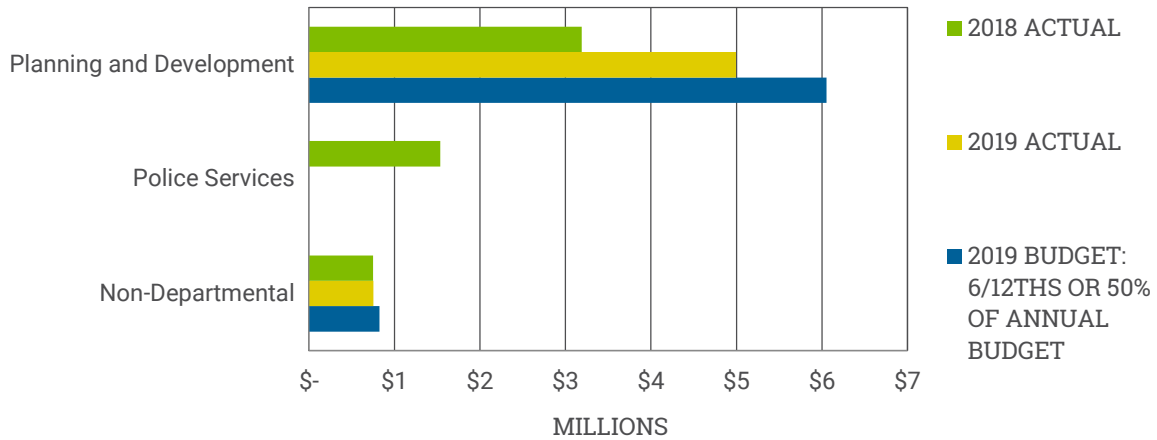
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
2019 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily 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.

Licenses and permits revenues in the Development and Enforcement Services District Fund are coming in approximately \$422,200, or 17.4 percent, lower than this same time last year due to a reduction in the number of building permits issued.

**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JUNE 2018-2019 YTD EXPENDITURES**

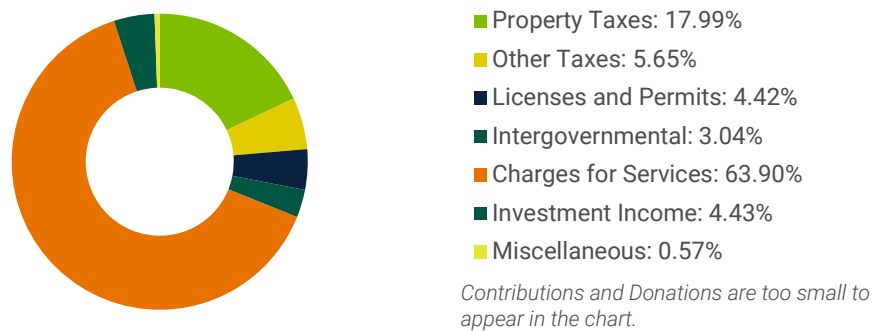


In April, the Code Enforcement Division was moved from Police Services to Planning and Development. As a result, the 2019 budget and expenditures for code enforcement were transferred from Police Services to Planning and Development.

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)**

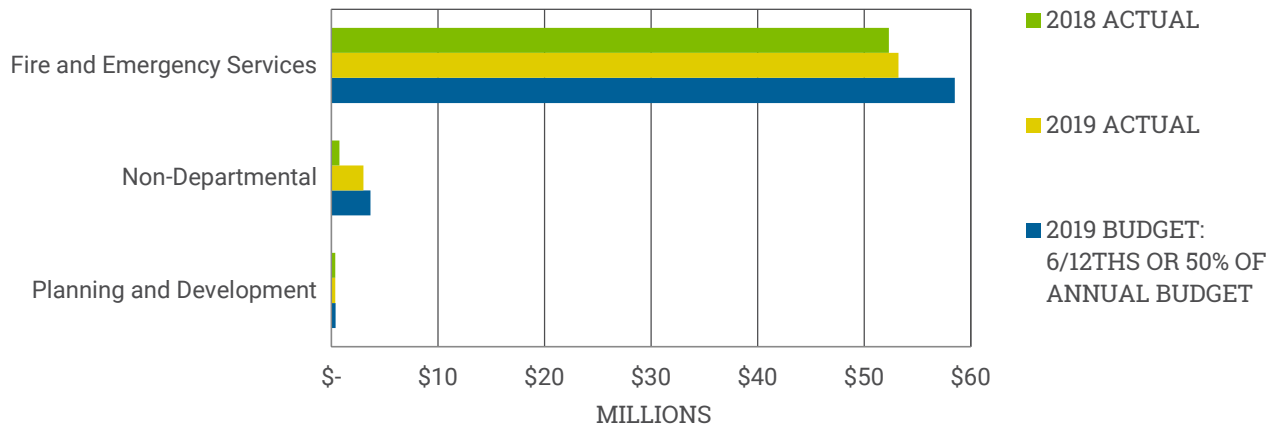
The Fire and Emergency Medical Services District Fund accounts for revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for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

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



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

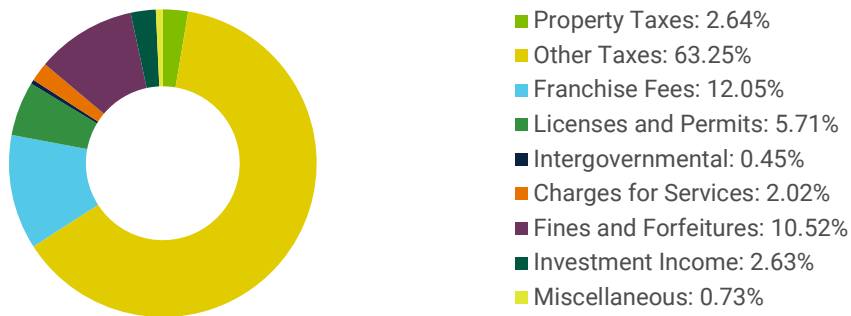


As shown in the chart above, non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$2.3 million over this same time last year due to an increase in contributions to capital for future capital needs.

**POLICE SERVICES DISTRICT FUND (PAGE 17)**

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

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



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

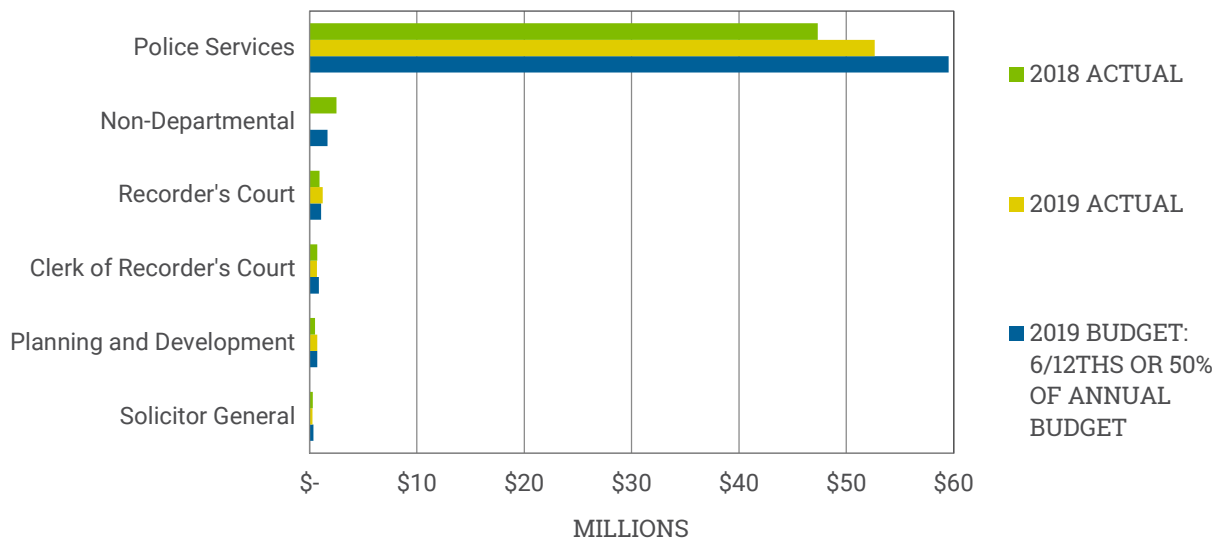
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 55 percent of the fund’s annual budget.



Charges for services revenues in the Police Services District Fund decreased approximately \$101,100, or 15.3 percent, from this same time last year, primarily due to decreases in false alarm fees and court diversion program revenues.

Fines and forfeitures in the Police Services District Fund are down approximately \$508,200, or 14.8 percent, from this same time last year, primarily due to decreases in Recorder’s Court fines and school bus camera citations. In addition to a decline in the overall number of school bus camera citations issued, school bus citation fees were reduced by House Bill 978, which became effective July 1, 2018.

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

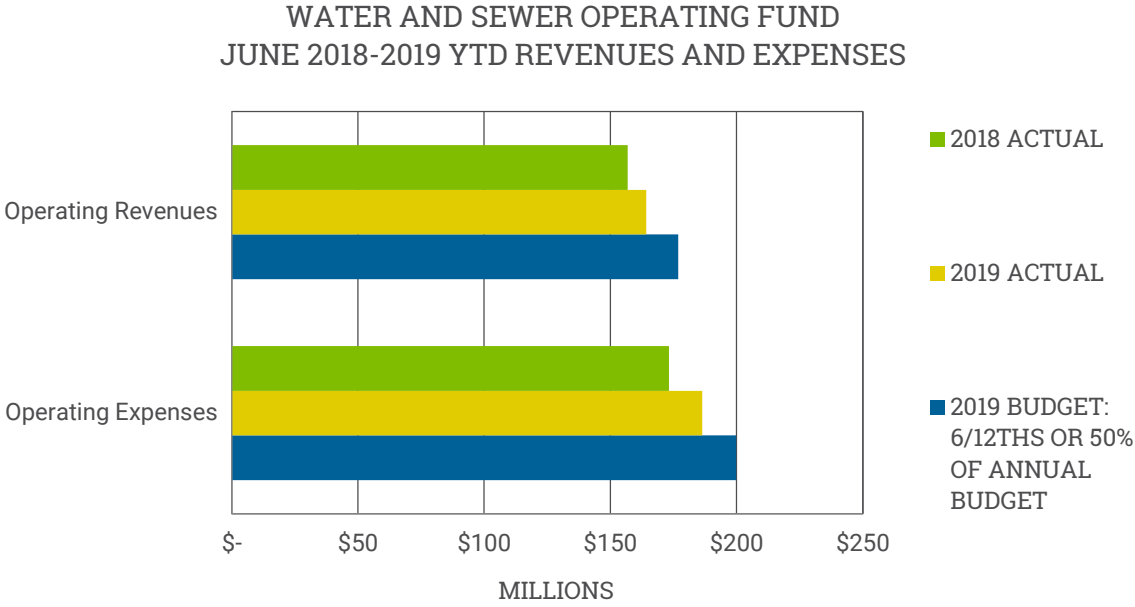


As shown in the chart above, non-departmental expenditures in the Police Services District Fund reflect \$0 expended to date for this fiscal year. At this same time last year, approximately \$1.6 million in payments to cities and \$891,200 in contributions to capital had been made. The payments to cities were a result of a negotiated Service Delivery Strategy agreement reached between Gwinnett County and its cities in early 2012.

Recorder’s Court expenditures in the Police Services District Fund are approximately \$294,400, or 31.7 percent, higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a retirement payout. Staff will continue to monitor these expenditures to determine if a budget adjustment is necessary.

# WATER & SEWER OPERATING FUND (PAGE 47)

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



Year-to-date Water and Sewer Operating Fund revenues are approximately \$7.4 million, or 4.7 percent, higher than this time last year. This is primarily attributable to increases in water and sewer retail revenues and conservation surcharges, as well as an increase in water and sewer rates effective January 1, 2019. As of the end of June, year-to-date water consumption is up approximately 4.2 percent over last year.

Although year-to-date revenues are coming in higher than this same time last year, they are approximately \$12.6 million, or 7.1 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2018. This will cause revenues to appear understated when compared to budget until year end. Lower than expected water and sewer retail revenues and conservation surcharges are also contributing to revenues coming in under budget. Despite being higher than last year (per the previous paragraph), these revenues are coming in lower than budgeted expectations.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$13.2 million, or 7.6 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund for future capital needs.

Although year-to-date expenses are higher than this time last year, they are approximately \$13.4 million, or 6.7 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

## RECURRING MONTHLY FINANCIAL TRENDS

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

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

Charges for services revenues in the E-911 Fund are up approximately \$2.4 million, or 28.4 percent, compared to this same time last year, primarily due to an increase in prepaid wireless phone revenues. Due to a new law that went into effect January 1, 2019, prepaid wireless phone revenues are being collected monthly instead of annually. As of the date of this report, the County has received payments through May, whereas last year an annual payment was received in September. In addition, a prepaid wireless phone rate increase went into effect January 1, 2019 and is expected to increase total prepaid wireless revenues for the year.

Tax revenues in the Tourism Fund are up approximately \$815,100, or 18.6 percent, over this same time last year, primarily due to an increase in the hotel/motel tax rate. In May 2018, the Gwinnett County Board of Commissioners amended the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 to 8 percent effective August 1, 2018. The increase allows the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County.

Expenses in the Local Transit Operating Fund are up approximately \$3.4 million, or 87.0 percent, over this same time last year, primarily due to the timing of payments to our transit services provider. This year's postings reflect payments through April, whereas at this same time last year payments through March had been made. Additionally, approximately \$1.1 million in expenses that were grant funded last year were paid from the Local Transit Operating Fund this year. Other factors contributing to the year-over-year increase in expenses include increases in contributions to the Transit Renewal and Extension Fund and expenses related to the Snellville micro transit pilot program which began in September 2018 and ended in April 2019.

Information Technology Services expenses in the Administrative Support Fund increased approximately \$3.4 million, or 26.7 percent, compared to this same time last year, primarily due to the County's cyber security initiatives. The County executed an enterprise agreement related to software licensing and subscriptions, firewalls, and other enhancements. Additionally, expenses increased for personnel services as the County strives to remain competitive in attracting and retaining a quality talent pool, and for the purchase of assets related to cloud-based solutions.

Law Department expenses in the Administrative Support Fund are approximately \$208,700, or 18.1 percent, higher than this same time last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. Staff will continue to monitor this fund throughout the year to determine if a budget adjustment is necessary.

Miscellaneous revenues in the Group Self-Insurance Fund are approximately \$915,600 higher than this same time last year, primarily due to stop loss insurance reimbursements.

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 159,244,620	\$ 159,244,620	\$ 159,244,620			
Revenues:						
Taxes	\$ 254,281,085	\$ 254,281,085	\$ 24,699,214	9.71%	\$ 24,162,712	9.82%
Licenses and Permits	363,300	363,300	177,795	48.94%	135,309	37.24%
Intergovernmental	3,789,369	3,789,369	1,574,932	41.56%	1,537,282	42.88%
Charges for Services	28,434,324	28,434,324	7,971,755	28.04%	8,548,523	31.28%
Fines and Forfeitures	3,669,246	3,669,246	1,322,947	36.06%	1,615,761	37.54%
Investment Income	1,728,271	1,728,271	1,313,634	76.01%	886,024	102.26%
Contributions and Donations	94,714	102,714	20,802	20.25%	22,830	36.35%
Miscellaneous	1,315,499	1,773,311	1,127,418	63.58%	1,000,486	103.50%
Other Financing Sources	165,000	8,701,894	8,649,420	99.40%	85,092	51.57%
Revenues without Use of Fund Balance	293,840,808	302,843,514	46,857,917	15.47%	37,994,019	13.39%
Use of Fund Balance	42,187,652	33,392,670	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 336,028,460</b>	<b>\$ 336,236,184</b>	<b>\$ 46,857,917</b>	<b>13.94%</b>	<b>\$ 37,994,019</b>	<b>11.86%</b>
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ 586,489	45.60%	\$ 525,943	40.73%
County Administration	1,402,004	1,402,004	433,436	30.92%	874,766	37.96%
Financial Services	9,758,355	9,730,676	4,622,163	47.50%	5,089,575	49.05%
Tax Commissioner	14,331,834	14,331,834	6,876,676	47.98%	6,383,607	48.26%
Transportation	23,620,795	23,519,930	10,104,166	42.96%	10,038,530	47.38%
Planning and Development	735,029	735,029	346,911	47.20%	313,386	46.00%
Police Services	2,487,011	2,487,011	1,001,138	40.25%	991,618	44.67%
Corrections	18,337,006	18,141,556	8,762,974	48.30%	8,263,674	47.33%
Community Services	13,235,548	13,157,912	5,938,544	45.13%	5,841,554	48.19%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	1,003,770	91.64%	739,050	74.22%
Board of Health	1,574,641	1,574,641	1,180,981	75.00%	1,173,293	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Forestry	8,698	8,698	7,358	84.59%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	150,000	75.00%	131,250	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	790,714	790,714	326,303	41.27%	320,423	42.17%
Library Subsidy	18,610,929	18,610,929	13,958,197	75.00%	13,275,600	75.00%
Mental Health	793,341	793,341	595,006	75.00%	576,223	75.00%
Total Community Services Subsidies	24,194,444	24,194,444	18,062,160	74.65%	17,065,082	73.90%
Community Services - Elections	4,687,116	4,687,116	2,526,403	53.90%	2,357,151	29.96%
Juvenile Court	8,416,428	9,173,901	4,425,312	48.24%	4,197,595	47.70%
Sheriff	101,188,350	102,172,750	45,060,819	44.10%	43,390,891	47.48%

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Clerk of Court	11,855,443	11,855,443	5,155,339	43.48%	4,840,399	45.53%
Judiciary	25,078,373	28,461,473	14,082,117	49.48%	13,097,784	50.77%
Probate Court	2,941,278	3,044,178	1,395,885	45.85%	1,353,199	45.59%
District Attorney	16,386,417	16,386,417	7,694,397	46.96%	7,127,884	46.64%
Solicitor General	5,716,167	5,716,867	2,617,287	45.78%	2,297,760	42.14%
Support Services	113,022	161,812	69,154	42.74%	-	-
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	157,772	31.55%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Airport	625,000	1,246,295	623,148	50.00%	-	0.00%
Contribution to Capital	13,332,239	13,332,239	6,666,120	50.00%	7,492,297	50.00%
Contribution to Local Transit	13,087,000	13,087,000	6,543,500	50.00%	4,821,626	47.82%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	960,575	96.06%	-	0.00%
Medical Examiner	1,321,634	1,321,634	654,728	49.54%	654,053	49.51%
Motor Vehicle Contribution	5,006,064	5,006,064	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	200,000	200,000	51,452	25.73%	40,495	19.75%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	305,800	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	173,400	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	1,667,300	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,750,000	742,627	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	2,236,740	86.20%	2,171,609	84.95%
Other Governmental Agencies	510,000	510,000	442,638	86.79%	191,510	38.12%
Other Miscellaneous	447,500	447,500	46,247	10.33%	49,995	24.94%
Total Non-Departmental	50,219,318	45,589,740	19,225,148	42.17%	16,579,357	34.44%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 336,028,460</b>	<b>\$ 336,236,184</b>	<b>\$ 158,986,518</b>	<b>47.28%</b>	<b>\$ 150,629,755</b>	<b>47.03%</b>

Projected Fund Balance December 31

**\$ 117,056,968**    **\$ 125,851,950**

Fund Balance as of Report Date

**\$ 47,116,019**

# YTD FINANCIAL REPORT 2019 | 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.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 320,500	\$ 199,442	62.23%	\$ 248,251	51.97%
Investment Income	-	-	64,340	-	89,099	118.80%
Revenues without Use of Fund Balance	320,500	320,500	263,782	82.30%	337,350	61.03%
Use of Fund Balance	3,934,750	12,470,694	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,255,250</u>	<u>\$ 12,791,194</u>	<u>\$ 263,782</u>	2.06%	<u>\$ 337,350</u>	7.94%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 12,791,194	\$ 12,791,193	100.00%	\$ 4,143,700	97.48%
TOTAL APPROPRIATIONS	<u>\$ 4,255,250</u>	<u>\$ 12,791,194</u>	<u>\$ 12,791,193</u>	100.00%	<u>\$ 4,143,700</u>	97.48%
Projected Fund Balance December 31	\$ 8,592,661	\$ 56,717				
Fund Balance as of Report Date			\$ -			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 10,802,303	\$ 10,802,303	\$ 10,802,302			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,347,080	\$ 182,821	2.49%	\$ 201,256	2.92%
Licenses and Permits	3,951,600	3,951,600	2,007,725	50.81%	2,429,917	59.94%
Intergovernmental	51,710	51,710	22,985	44.45%	20,946	46.93%
Charges for Services	415,755	415,755	422,368	101.59%	366,322	70.47%
Investment Income	163,000	163,000	103,571	63.54%	81,025	124.65%
Miscellaneous	-	-	1,735	-	10,727	-
Other Financing Sources	349,260	349,260	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,278,405	12,278,405	2,741,205	22.33%	3,110,193	25.42%
Use of Fund Balance	1,602,967	1,483,552	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 13,881,372</b>	<b>\$ 13,761,957</b>	<b>\$ 2,741,205</b>	<b>19.92%</b>	<b>\$ 3,110,193</b>	<b>24.32%</b>
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 12,108,889	\$ 4,993,068	41.23%	\$ 3,190,603	40.21%
Police Services	3,351,716	-	-	-	1,535,660	47.82%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,596,068	1,596,068	755,284	47.32%	750,000	47.30%
Total Non-Departmental	1,653,068	1,653,068	755,284	45.69%	750,000	45.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,881,372</b>	<b>\$ 13,761,957</b>	<b>\$ 5,748,352</b>	<b>41.77%</b>	<b>\$ 5,476,263</b>	<b>42.82%</b>
Projected Fund Balance December 31	\$ 9,199,336	\$ 9,318,751				
Fund Balance as of Report Date			\$ 7,795,155			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 57,781,169	\$ 57,781,169	\$ 57,781,169			
Revenues:						
Taxes	\$ 100,603,441	\$ 100,603,441	\$ 2,647,275	2.63%	\$ 2,649,776	2.83%
Licenses and Permits	855,000	855,000	494,780	57.87%	442,712	49.14%
Intergovernmental	678,572	678,572	340,336	50.15%	317,820	51.08%
Charges for Services	15,554,860	15,554,860	7,155,375	46.00%	6,709,516	43.33%
Investment Income	519,000	519,000	496,464	95.66%	295,247	164.03%
Contributions and Donations	-	-	1,885	-	125	-
Miscellaneous	2,000	2,000	63,400	3,170.00%	204,666	429.09%
Other Financing Sources	3,104,536	3,104,536	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	121,317,409	121,317,409	11,199,515	9.23%	10,619,862	9.09%
Use of Fund Balance	4,749,765	3,814,428	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 126,067,174</b>	<b>\$ 125,131,837</b>	<b>\$ 11,199,515</b>	<b>8.95%</b>	<b>\$ 10,619,862</b>	<b>9.09%</b>
Appropriations:						
Planning and Development	\$ 792,002	\$ 792,002	\$ 361,391	45.63%	\$ 353,614	45.45%
Fire and Emergency Services	117,960,492	117,025,155	53,214,956	45.47%	52,328,319	47.38%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	6,954,680	6,954,680	3,017,340	43.39%	750,000	30.99%
Total Non-Departmental	7,314,680	7,314,680	3,017,340	41.25%	750,000	26.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 126,067,174</b>	<b>\$ 125,131,837</b>	<b>\$ 56,593,687</b>	<b>45.23%</b>	<b>\$ 53,431,933</b>	<b>45.74%</b>
Projected Fund Balance December 31	\$ 53,031,404	\$ 53,966,741				
Fund Balance as of Report Date			\$ 12,386,997			



# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 716,882	\$ 716,882	\$ 716,882			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 6,489	58.99%	\$ 3,320	73.78%
Revenues without Use of Fund Balance	11,000	11,000	6,489	58.99%	3,320	73.78%
Use of Fund Balance	32,875	32,875	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 43,875</b>	<b>\$ 43,875</b>	<b>\$ 6,489</b>	<b>14.79%</b>	<b>\$ 3,320</b>	<b>7.33%</b>
Appropriations:						
Loganville EMS	\$ 43,875	\$ 43,875	\$ 2,630	5.99%	\$ 3,264	7.20%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 43,875</b>	<b>\$ 43,875</b>	<b>\$ 2,630</b>	<b>5.99%</b>	<b>\$ 3,264</b>	<b>7.20%</b>
Projected Fund Balance December 31	\$ 684,007	\$ 684,007				
Fund Balance as of Report Date			\$ 720,741			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 69,163,459	\$ 69,163,459	\$ 69,163,459			
Revenues:						
Taxes	\$ 67,052,043	\$ 67,052,043	\$ 21,701,336	32.36%	\$ 20,794,497	33.33%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,125,000	4,125,000	1,589,634	38.54%	1,510,365	36.97%
Intergovernmental	286,382	286,382	125,318	43.76%	113,458	44.45%
Charges for Services	1,083,577	1,083,577	561,325	51.80%	662,393	84.36%
Fines and Forfeitures	7,899,723	7,899,723	2,928,202	37.07%	3,436,428	42.29%
Investment Income	920,000	920,000	732,600	79.63%	480,756	137.36%
Miscellaneous	318,668	318,668	202,315	63.49%	307,990	80.61%
Other Financing Sources	1,552,268	1,552,268	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	113,528,784	113,528,784	27,840,730	24.52%	27,305,887	24.91%
Use of Fund Balance	15,823,764	14,835,447	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 129,352,548</b>	<b>\$ 128,364,231</b>	<b>\$ 27,840,730</b>	<b>21.69%</b>	<b>\$ 27,305,887</b>	<b>23.45%</b>
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,439,938	\$ 706,442	49.06%	\$ 501,943	47.33%
Police Services	119,904,576	119,041,259	52,626,314	44.21%	47,340,758	44.64%
Recorder's Court	2,057,036	2,133,836	1,223,633	57.34%	929,266	47.54%
Solicitor General	696,760	696,760	268,397	38.52%	301,514	40.83%
Clerk of Recorder's Court	1,702,352	1,702,352	693,582	40.74%	708,698	40.44%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	120,636	100.00%
Non-Departmental Police	2,983,250	2,781,450	-	0.00%	2,391,242	55.48%
Total Non-Departmental	3,551,886	3,350,086	-	0.00%	2,511,878	51.48%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 129,352,548</b>	<b>\$ 128,364,231</b>	<b>\$ 55,518,368</b>	<b>43.25%</b>	<b>\$ 52,294,057</b>	<b>44.92%</b>
Projected Fund Balance December 31	\$ 53,339,695	\$ 54,328,012				
Fund Balance as of Report Date			\$ 41,485,821			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 21,247,814	\$ 21,247,814	\$ 21,247,814			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,052,806	\$ 1,604,000	5.17%	\$ 1,563,886	5.22%
Intergovernmental	202,469	202,469	90,415	44.66%	82,046	44.19%
Charges for Services	4,894,639	4,894,639	2,627,239	53.68%	2,503,467	51.74%
Investment Income	219,000	219,000	176,809	80.73%	129,613	172.82%
Contributions and Donations	15,300	15,300	188	1.23%	17	0.04%
Miscellaneous	2,543,893	2,547,893	1,404,997	55.14%	1,410,931	53.81%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	38,955,037	38,959,037	5,903,648	15.15%	5,689,960	15.08%
Use of Fund Balance	5,765,469	5,624,393	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 44,720,506</b>	<b>\$ 44,583,430</b>	<b>\$ 5,903,648</b>	<b>13.24%</b>	<b>\$ 5,689,960</b>	<b>14.28%</b>
Appropriations:						
Community Services	\$ 42,497,783	\$ 42,360,707	\$ 17,696,915	41.78%	\$ 16,452,742	43.25%
Support Services	185,490	185,490	67,044	36.14%	73,732	38.47%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,972,233	1,972,233	978,617	49.62%	768,886	49.52%
Total Non-Departmental	2,037,233	2,037,233	978,617	48.04%	768,886	47.53%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 44,720,506</b>	<b>\$ 44,583,430</b>	<b>\$ 18,742,576</b>	<b>42.04%</b>	<b>\$ 17,295,360</b>	<b>43.40%</b>
Projected Fund Balance December 31	\$ 15,482,345	\$ 15,623,421				
Fund Balance as of Report Date			\$ 8,408,886			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ -	\$ 48,677	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,677</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 887,943	\$ 887,943				
Fund Balance as of Report Date			\$ 936,620			

# YTD FINANCIAL REPORT 2019 | 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 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ -	\$ 21,391	-	\$ 15,574	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,391</u>	-	<u>\$ 15,574</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,436,846	\$ 1,436,846				
Fund Balance as of Report Date			\$ 1,458,237			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,763	-	\$ 27,012	-
Investment Income	-	-	48,334	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 56,097	-	\$ 27,012	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,424,843	\$ 4,424,843				
Fund Balance as of Report Date			\$ 4,480,940			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,728	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,728</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 119,435	\$ 119,435				
Fund Balance as of Report Date			\$ 125,163			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,581	-	\$ 3,210	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,581</u>	-	<u>\$ 3,210</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 477,380	\$ 477,380				
Fund Balance as of Report Date			\$ 483,961			



# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ 1,841	1.51%	\$ 1,910	1.57%
Investment Income	19,000	19,000	16,609	87.42%	5,004	71.49%
Revenues without Use of Fund Balance	141,000	141,000	18,450	13.09%	6,914	5.37%
Use of Fund Balance	19,222	281,222	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 160,222</u>	<u>\$ 422,222</u>	<u>\$ 18,450</u>	4.37%	<u>\$ 6,914</u>	4.27%
Appropriations:						
Transportation	\$ 160,222	\$ 422,222	\$ 145,959	34.57%	\$ 43,050	26.61%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 160,222</u>	<u>\$ 422,222</u>	<u>\$ 145,959</u>	34.57%	<u>\$ 43,050</u>	26.61%
Projected Fund Balance December 31	\$ 1,218,505	\$ 956,505				
Fund Balance as of Report Date			\$ 1,110,218			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 2,256,435	\$ 2,256,435	\$ 2,256,435			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,705,257	\$ 67,361	0.87%	\$ 93,539	1.26%
Investment Income	9,000	9,000	21,198	235.53%	16,137	431.47%
Miscellaneous	-	-	2,232	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,703,702</b>	<b>\$ 7,714,257</b>	<b>\$ 90,791</b>	<b>1.18%</b>	<b>\$ 109,676</b>	<b>1.45%</b>
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,564,430	\$ 3,183,836	42.09%	\$ 3,051,129	40.37%
Appropriations without Contribution to Fund Balance	7,553,875	7,564,430	3,183,836	42.09%	3,051,129	40.37%
Contribution to Fund Balance	149,827	149,827	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,703,702</b>	<b>\$ 7,714,257</b>	<b>\$ 3,183,836</b>	<b>41.27%</b>	<b>\$ 3,051,129</b>	<b>40.37%</b>
Projected Fund Balance December 31	\$ 2,406,262	\$ 2,406,262				
Fund Balance as of Report Date			\$ (836,610)			

# YTD FINANCIAL REPORT 2019 | 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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 318,691	52.50%	\$ 303,544	50.07%
Investment Income	2,015	2,015	1,063	52.75%	1,411	58.62%
Revenues without Use of Fund Balance	609,103	609,103	319,754	52.50%	304,955	50.10%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 882,651</b>	<b>\$ 882,651</b>	<b>\$ 319,754</b>	<b>36.23%</b>	<b>\$ 304,955</b>	<b>25.60%</b>
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 441,326	50.00%	\$ 595,710	50.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 882,651</b>	<b>\$ 882,651</b>	<b>\$ 441,326</b>	<b>50.00%</b>	<b>\$ 595,710</b>	<b>50.00%</b>
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Fund Balance as of Report Date			\$ 2,070,376			

# YTD FINANCIAL REPORT 2019 | 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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 57,883	51.44%	\$ 56,398	57.90%
Miscellaneous	15,000	15,000	5,706	38.04%	6,332	65.96%
TOTAL REVENUES	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 63,589</u>	49.87%	<u>\$ 62,730</u>	58.63%
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 4,207	19.74%	\$ 5,223	25.71%
Appropriations without Contribution to Fund Balance	21,315	21,315	4,207	19.74%	5,223	25.71%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 4,207</u>	3.30%	<u>\$ 5,223</u>	4.88%
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Fund Balance as of Report Date			\$ 475,654			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 851,592	\$ 851,592	\$ 851,592			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ 300,737	39.78%	\$ 317,659	42.38%
Investment Income	2,500	2,500	683	27.32%	8,472	338.88%
Miscellaneous	-	-	261	-	2,252	-
Revenues without Use of Fund Balance	758,590	758,590	301,681	39.77%	328,383	43.66%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 301,681</u>	31.95%	<u>\$ 328,383</u>	37.14%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 154,173	45.05%	\$ 146,606	45.20%
Solicitor General	602,079	602,079	204,984	34.05%	234,157	41.83%
TOTAL APPROPRIATIONS	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 359,157</u>	38.04%	<u>\$ 380,763</u>	43.07%
Projected Fund Balance December 31	\$ 665,905	\$ 665,905				
Fund Balance as of Report Date			\$ 794,116			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,724	\$ 30,724	100.00%	\$ 135,010	100.00%
Revenues without Use of Fund Balance	-	30,724	30,724	100.00%	135,010	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 137,000	\$ 167,724	\$ 30,724	18.32%	\$ 135,010	49.09%
Appropriations:						
District Attorney	\$ 137,000	\$ 167,724	\$ 25,390	15.14%	\$ 44,884	16.32%
TOTAL APPROPRIATIONS	\$ 137,000	\$ 167,724	\$ 25,390	15.14%	\$ 44,884	16.32%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Fund Balance as of Report Date			\$ 420,760			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 9,785	100.00%
Revenues without Use of Fund Balance	-	-	-	-	9,785	100.00%
Use of Fund Balance	13,338	13,338	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ 9,785</u>	29.55%
Appropriations:						
District Attorney	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 33,113	\$ 33,113				
Fund Balance as of Report Date			\$ 46,451			

# YTD FINANCIAL REPORT 2019 | 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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 25,748,225	\$ 25,748,225	\$ 25,748,225			
Revenues:						
Charges for Services	\$ 16,339,604	\$ 16,339,604	\$ 10,860,725	66.47%	\$ 8,458,267	49.78%
Investment Income	415,000	415,000	281,935	67.94%	201,703	88.90%
Miscellaneous	-	-	2,238	-	13,782	-
Revenues without Use of Fund Balance	16,754,604	16,754,604	11,144,898	66.52%	8,673,752	50.37%
Use of Fund Balance	8,608,279	8,489,406	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 25,362,883</b>	<b>\$ 25,244,010</b>	<b>\$ 11,144,898</b>	<b>44.15%</b>	<b>\$ 8,673,752</b>	<b>38.45%</b>
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,770,532	\$ 7,865,573	37.87%	\$ 7,369,534	40.55%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	3,999,440	100.00%	4,086,763	100.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,473,478	4,473,478	3,999,440	89.40%	4,086,763	93.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 25,362,883</b>	<b>\$ 25,244,010</b>	<b>\$ 11,865,013</b>	<b>47.00%</b>	<b>\$ 11,456,297</b>	<b>50.79%</b>
Projected Fund Balance December 31	\$ 17,139,946	\$ 17,258,819				
Fund Balance as of Report Date			\$ 25,028,110			



# YTD FINANCIAL REPORT 2019 | 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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 33,168	47.56%	\$ 35,702	66.72%
TOTAL REVENUES	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 33,168</u>	47.56%	<u>\$ 35,702</u>	58.00%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 19,561	45.42%	\$ 16,406	26.65%
Appropriations without Contribution to Fund Balance	43,068	43,068	19,561	45.42%	16,406	26.65%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 19,561</u>	28.05%	<u>\$ 16,406</u>	26.65%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Fund Balance as of Report Date			\$ 176,749			

# YTD FINANCIAL REPORT 2019 | 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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ 53,814	\$ 53,814	100.00%	\$ 198,404	100.00%
Revenues without Use of Fund Balance	-	53,814	53,814	100.00%	198,404	100.00%
Use of Fund Balance	110,000	56,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 110,000	\$ 110,000	\$ 53,814	48.92%	\$ 198,404	39.61%
Appropriations:						
Police Services	\$ 110,000	\$ 110,000	\$ 33,508	30.46%	\$ 75,923	15.16%
TOTAL APPROPRIATIONS	\$ 110,000	\$ 110,000	\$ 33,508	30.46%	\$ 75,923	15.16%
Projected Fund Balance December 31	\$ 538,187	\$ 592,001				
Fund Balance as of Report Date			\$ 668,493			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 59,425	\$ 59,425	100.00%	\$ 87,457	100.00%
Miscellaneous	-	-	22	-	-	-
Revenues without Use of Fund Balance	-	59,425	59,447	100.04%	87,457	100.00%
Use of Fund Balance	1,068,395	1,550,130	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,068,395	\$ 1,609,555	\$ 59,447	3.69%	\$ 87,457	15.01%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,609,555	\$ 425,547	26.44%	\$ 94,658	16.25%
TOTAL APPROPRIATIONS	\$ 1,068,395	\$ 1,609,555	\$ 425,547	26.44%	\$ 94,658	16.25%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,126,920				
Fund Balance as of Report Date			\$ 2,310,950			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Inmate Fund (090)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 316,724	36.46%	\$ 415,915	54.90%
Investment Income	-	-	39,405	-	16,355	-
<b>TOTAL REVENUES</b>	<b>\$ 868,607</b>	<b>\$ 868,607</b>	<b>\$ 356,129</b>	<b>41.00%</b>	<b>\$ 432,270</b>	<b>57.06%</b>
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 297,288	36.27%	\$ 246,807	36.57%
Appropriations without Contribution to Fund Balance	819,720	819,720	297,288	36.27%	246,807	36.57%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 868,607</b>	<b>\$ 868,607</b>	<b>\$ 297,288</b>	<b>34.23%</b>	<b>\$ 246,807</b>	<b>32.58%</b>
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Fund Balance as of Report Date			\$ 3,615,495			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 76,041	\$ 76,041	100.00%	\$ 60,559	100.00%
Other Financing Sources	-	-	3,660	-	-	-
Revenues without Use of Fund Balance	-	76,041	79,701	104.81%	60,559	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 176,041</b>	<b>\$ 79,701</b>	<b>45.27%</b>	<b>\$ 60,559</b>	<b>37.72%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 176,041	\$ 47,889	27.20%	\$ 572	0.36%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 176,041</b>	<b>\$ 47,889</b>	<b>27.20%</b>	<b>\$ 572</b>	<b>0.36%</b>
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Fund Balance as of Report Date			\$ 459,558			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,125	\$ 5,113	163.62%	\$ 143,785	100.00%
Other Financing Sources	-	-	7,098	-	-	-
Revenues without Use of Fund Balance	-	3,125	12,211	390.75%	143,785	100.00%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 153,125</b>	<b>\$ 12,211</b>	<b>7.97%</b>	<b>\$ 143,785</b>	<b>48.94%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 153,125	\$ 4,604	3.01%	\$ 107,490	36.59%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 153,125</b>	<b>\$ 4,604</b>	<b>3.01%</b>	<b>\$ 107,490</b>	<b>36.59%</b>
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Fund Balance as of Report Date			\$ 476,995			

# YTD FINANCIAL REPORT 2019 | 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 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 59,566	97.37%
Investment Income	-	-	168	-	136	-
Revenues without Use of Fund Balance	-	-	168	-	59,702	97.59%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 168</u>	0.17%	<u>\$ 59,702</u>	43.84%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ 7,250	7.25%	\$ 6,060	4.45%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 7,250</u>	7.25%	<u>\$ 6,060</u>	4.45%
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Fund Balance as of Report Date			\$ 398,136			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 372,848	42.61%	\$ 420,247	48.03%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	491,625	45.59%	471,568	44.53%
Investment Income	-	-	6,531	-	66	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 1,271,004</u>	54.01%	<u>\$ 1,291,882</u>	55.35%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,075,829	\$ 1,606,377	77.38%	\$ 1,228,761	72.11%
Appropriations without Contribution to Fund Balance	2,075,829	2,075,829	1,606,377	77.38%	1,228,761	72.11%
Contribution to Fund Balance	277,636	277,636	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 1,606,377</u>	68.26%	<u>\$ 1,228,761</u>	52.65%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,441,660				
Fund Balance as of Report Date			\$ 1,828,651			



# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 328,505	\$ 328,505	\$ 328,505			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ 3,120	31.20%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	3,120	31.20%
Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ 3,120	4.80%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 318,505	\$ 318,505				
Fund Balance as of Report Date			\$ 328,505			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Fund Balance January 1	\$ 8,233,652	\$ 8,233,652	\$ 8,233,652			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ 5,206,134	43.18%	\$ 4,391,006	41.91%
Charges for Services	100	100	1,192	1,192.00%	247	247.00%
Investment Income	-	-	65,740	-	61,678	246.71%
Miscellaneous	-	-	-	-	(2)	-
Revenues without Use of Fund Balance	12,057,570	12,057,570	5,273,066	43.73%	4,452,929	42.40%
Use of Fund Balance	1,368,342	1,368,342	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 13,425,912</b>	<b>\$ 13,425,912</b>	<b>\$ 5,273,066</b>	<b>39.28%</b>	<b>\$ 4,452,929</b>	<b>31.80%</b>
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ 3,195,243	35.63%	\$ 1,109,928	22.56%
Tourism	4,458,697	4,458,697	1,991,380	44.66%	6,632,309	73.03%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,425,912</b>	<b>\$ 13,425,912</b>	<b>\$ 5,186,623</b>	<b>38.63%</b>	<b>\$ 7,742,237</b>	<b>55.29%</b>
Projected Fund Balance December 31	\$ 6,865,310	\$ 6,865,310				
Fund Balance as of Report Date			\$ 8,320,095			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 849,808	\$ 849,808	\$ 849,808			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 110,767	69.23%	\$ 88,407	55.25%
Investment Income	-	-	211	-	-	-
Miscellaneous	1,140,000	1,140,000	394,993	34.65%	415,719	53.30%
Other Financing Sources	625,000	1,246,295	623,148	50.00%	9,180	36.72%
Revenues without Use of Net Position	1,925,000	2,546,295	1,129,119	44.34%	513,306	53.19%
Use of Net Position	476,059	476,059	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,401,059</b>	<b>\$ 3,022,354</b>	<b>\$ 1,129,119</b>	<b>37.36%</b>	<b>\$ 513,306</b>	<b>44.71%</b>
Appropriations:						
Transportation*	\$ 2,400,059	\$ 3,021,354	\$ 1,262,440	41.78%	\$ 507,768	44.26%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,401,059</b>	<b>\$ 3,022,354</b>	<b>\$ 1,262,440</b>	<b>41.77%</b>	<b>\$ 507,768</b>	<b>44.22%</b>
Projected Net Position December 31	\$ 373,749	\$ 373,749				
Net Position as of Report Date			\$ 716,487			

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

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 236,678	\$ 236,678	\$ 236,678			
Revenues:						
Investment Income	\$ -	\$ -	\$ 5,183	-	\$ -	-
Miscellaneous	5,257,000	5,257,000	1,676,408	31.89%	-	-
TOTAL REVENUES	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ 1,681,591</u>	31.99%	<u>\$ -</u>	-
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,257,000	1,101,969	20.96%	-	-
Total Non-Departmental	<u>5,257,000</u>	<u>5,257,000</u>	<u>1,101,969</u>	20.96%	<u>-</u>	-
TOTAL APPROPRIATIONS	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ 1,101,969</u>	20.96%	<u>\$ -</u>	-
Projected Net Position December 31	\$ 236,678	\$ 236,678				
Net Position as of Report Date			\$ 816,300			

# YTD FINANCIAL REPORT 2019 | 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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 1,731,885	52.79%	\$ 1,482,703	47.29%
Investment Income	159,000	159,000	91,101	57.30%	54,413	64.78%
Miscellaneous	-	-	23,546	-	12,490	56.77%
Other Financing Sources	13,087,000	13,087,000	6,543,500	50.00%	4,821,626	47.82%
Revenues without Use of Net Position	16,527,000	16,527,000	8,390,032	50.77%	6,371,232	47.82%
Use of Net Position	859,029	1,364,571	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 17,386,029</b>	<b>\$ 17,891,571</b>	<b>\$ 8,390,032</b>	<b>46.89%</b>	<b>\$ 6,371,232</b>	<b>42.48%</b>
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,891,571	\$ 7,311,400	40.87%	\$ 3,909,511	26.07%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,386,029</b>	<b>\$ 17,891,571</b>	<b>\$ 7,311,400</b>	<b>40.87%</b>	<b>\$ 3,909,511</b>	<b>26.07%</b>
Projected Net Position December 31	\$ 5,397,075	\$ 4,891,533				
Net Position as of Report Date			\$ 7,334,736			

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

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 23,602,280	\$ 23,602,280	\$ 23,602,280			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 264,067	34.07%	\$ 215,964	27.87%
Charges for Services	40,642,006	40,642,006	19,788,696	48.69%	22,598,191	49.39%
Investment Income	825,000	825,000	663,755	80.46%	461,505	153.84%
Miscellaneous	150	150	242	161.33%	1,808	1,205.33%
TOTAL REVENUES	\$ 42,242,156	\$ 42,242,156	\$ 20,716,760	49.04%	\$ 23,277,468	49.70%
Appropriations:						
Support Services	\$ 39,267,952	\$ 39,267,952	\$ 16,006,510	40.76%	\$ 17,719,589	39.28%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	39,277,952	39,277,952	16,006,510	40.75%	17,719,589	39.27%
Working Capital Reserve	2,964,204	2,964,204	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 42,242,156	\$ 42,242,156	\$ 16,006,510	37.89%	\$ 17,719,589	37.84%
Projected Net Position December 31	\$ 26,566,484	\$ 26,566,484				
Net Position as of Report Date			\$ 28,312,530			

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

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 21,989,903	\$ 21,989,903	\$ 21,989,903			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ 362,374	1.22%	\$ 482,318	1.52%
Investment Income	415,000	415,000	178,012	42.89%	237,673	66.95%
Miscellaneous	20,000	20,000	1,987	9.94%	8,642	57.61%
Revenues without Use of Net Position	30,095,000	30,095,000	542,373	1.80%	728,633	2.27%
Use of Net Position	12,525,129	12,398,186	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 42,620,129</b>	<b>\$ 42,493,186</b>	<b>\$ 542,373</b>	<b>1.28%</b>	<b>\$ 728,633</b>	<b>1.84%</b>
Appropriations:						
Planning and Development	\$ 968,714	\$ 950,426	\$ 378,331	39.81%	\$ 292,625	37.25%
Water Resources*	41,561,415	41,452,760	20,014,270	48.28%	17,915,625	46.22%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 42,620,129</b>	<b>\$ 42,493,186</b>	<b>\$ 20,392,601</b>	<b>47.99%</b>	<b>\$ 18,208,250</b>	<b>45.94%</b>
Projected Net Position December 31	\$ 9,464,774	\$ 9,591,717				
Net Position as of Report Date			\$ 2,139,675			

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

# YTD FINANCIAL REPORT 2019 | 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 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 152,419,332	\$ 152,419,332	\$ 152,419,332			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 149,837,409	45.86%	\$ 142,480,156	45.14%
Investment Income	3,000,000	3,000,000	1,636,513	54.55%	1,293,122	258.62%
Contributions and Donations	24,000,000	24,000,000	12,665,953	52.77%	12,785,636	85.57%
Miscellaneous	-	-	134,696	-	328,206	-
Revenues without Use of Net Position	353,757,000	353,757,000	164,274,571	46.44%	156,887,120	47.39%
Use of Net Position	46,380,158	45,828,522	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 400,137,158</b>	<b>\$ 399,585,522</b>	<b>\$ 164,274,571</b>	<b>41.11%</b>	<b>\$ 156,887,120</b>	<b>42.02%</b>
Appropriations:						
Planning and Development	\$ 960,459	\$ 938,257	\$ 467,922	49.87%	\$ 450,030	45.48%
Water Resources*	399,011,699	398,482,265	185,891,019	46.65%	172,722,976	46.41%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 400,137,158</b>	<b>\$ 399,585,522</b>	<b>\$ 186,358,941</b>	<b>46.64%</b>	<b>\$ 173,173,006</b>	<b>46.38%</b>
Projected Net Position December 31	\$ 106,039,174	\$ 106,590,810				
Net Position as of Report Date			\$ 130,334,962			

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



# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 10,073,443	\$ 10,073,443	\$ 10,073,443			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 76,209,908	\$ 34,353,671	45.08%	\$ 30,464,977	47.09%
Investment Income	168,000	168,000	151,689	90.29%	113,777	189.63%
Miscellaneous	243,565	243,565	160,116	65.74%	195,417	75.47%
Revenues without Use of Net Position	76,621,473	76,621,473	34,665,476	45.24%	30,774,171	47.33%
Use of Net Position	1,311,267	394,872	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 77,932,740</b>	<b>\$ 77,016,345</b>	<b>\$ 34,665,476</b>	<b>45.01%</b>	<b>\$ 30,774,171</b>	<b>46.02%</b>
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,986,672	\$ 2,062,947	41.37%	\$ 1,781,079	43.12%
Financial Services	10,876,154	10,609,993	4,728,253	44.56%	4,406,340	44.49%
Human Resources	4,481,617	4,379,978	1,765,663	40.31%	1,904,426	47.00%
Information Technology Services	39,640,173	39,423,826	16,197,462	41.09%	12,783,036	38.74%
Law	2,519,422	2,343,204	1,363,794	58.20%	1,155,047	46.68%
Support Services	14,314,697	14,200,472	5,958,451	41.96%	5,390,308	42.82%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	1,068,200	498,264	46.65%	474,380	66.02%
Total Non-Departmental	1,072,200	1,072,200	498,264	46.47%	474,380	65.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 77,932,740</b>	<b>\$ 77,016,345</b>	<b>\$ 32,574,834</b>	<b>42.30%</b>	<b>\$ 27,894,616</b>	<b>41.71%</b>
Projected Net Position December 31	\$ 8,762,176	\$ 9,678,571				
Net Position as of Report Date			\$ 12,164,085			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 875,000	50.00%	\$ 400,001	50.00%
Investment Income	47,000	47,000	35,315	75.14%	18,400	115.00%
TOTAL REVENUES	<u>\$ 1,797,000</u>	<u>\$ 1,797,000</u>	<u>\$ 910,315</u>	50.66%	<u>\$ 418,401</u>	40.44%
Appropriations:						
Financial Services	\$ 1,782,672	\$ 1,782,672	\$ 622,232	34.90%	\$ 469,582	45.38%
Appropriations without Working Capital Reserve	1,782,672	1,782,672	622,232	34.90%	469,582	45.38%
Working Capital Reserve	14,328	14,328	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,797,000</u>	<u>\$ 1,797,000</u>	<u>\$ 622,232</u>	34.63%	<u>\$ 469,582</u>	45.38%
Projected Net Position December 31	\$ 2,085,738	\$ 2,085,738				
Net Position as of Report Date			\$ 2,359,493			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Fleet Management Fund (610)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 892,793	\$ 892,793	\$ 892,793			
Revenues:						
Charges for Services	\$ 8,348,219	\$ 8,348,219	\$ 4,009,044	48.02%	\$ 3,194,788	48.23%
Miscellaneous	367,865	367,865	277,836	75.53%	280,621	101.75%
Other Financing Sources	-	-	21,178	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,716,084</b>	<b>\$ 8,716,084</b>	<b>\$ 4,308,058</b>	<b>49.43%</b>	<b>\$ 3,475,409</b>	<b>45.70%</b>
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,679,896	\$ 3,303,545	43.02%	\$ 3,334,643	45.06%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	200,000	200,000	100,000	50.00%	95,300	50.00%
Total Non-Departmental	214,000	214,000	100,000	46.73%	95,300	46.58%
Appropriations without Working Capital Reserve	7,918,250	7,893,896	3,403,545	43.12%	3,429,943	45.10%
Working Capital Reserve	797,834	822,188	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,716,084</b>	<b>\$ 8,716,084</b>	<b>\$ 3,403,545</b>	<b>39.05%</b>	<b>\$ 3,429,943</b>	<b>45.10%</b>
Projected Net Position December 31	\$ 1,690,627	\$ 1,714,981				
Net Position as of Report Date			\$ 1,797,306			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 26,486,275	\$ 26,486,275	\$ 26,486,275			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 31,305,025	52.06%	\$ 29,052,510	50.84%
Investment Income	550,000	550,000	352,181	64.03%	244,091	97.64%
Miscellaneous	-	-	1,114,984	-	199,356	-
Revenues without Use of Net Position	60,685,459	60,685,459	32,772,190	54.00%	29,495,957	51.39%
Use of Net Position	3,756,347	3,725,408	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 64,441,806</b>	<b>\$ 64,410,867</b>	<b>\$ 32,772,190</b>	<b>50.88%</b>	<b>\$ 29,495,957</b>	<b>48.38%</b>
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,400,867	\$ 28,606,625	44.42%	\$ 27,253,810	44.71%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 64,441,806</b>	<b>\$ 64,410,867</b>	<b>\$ 28,606,625</b>	<b>44.41%</b>	<b>\$ 27,253,810</b>	<b>44.70%</b>
Projected Net Position December 31	\$ 22,729,928	\$ 22,760,867				
Net Position as of Report Date			\$ 30,651,840			

# YTD FINANCIAL REPORT 2019 | 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 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019	% Actual to Current Budget	Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 7,350,265	\$ 7,350,265	\$ 7,350,265			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 3,125,001	50.00%	\$ 2,500,000	50.00%
Investment Income	165,000	165,000	89,254	54.09%	73,706	75.60%
Miscellaneous	-	-	43,605	-	13,832	-
Revenues without Use of Net Position	6,415,000	6,415,000	3,257,860	50.79%	2,587,538	50.76%
Use of Net Position	2,202,887	2,202,887	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 8,617,887</b>	<b>\$ 8,617,887</b>	<b>\$ 3,257,860</b>	<b>37.80%</b>	<b>\$ 2,587,538</b>	<b>34.50%</b>
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,607,887	\$ 4,202,112	48.82%	\$ 4,296,877	57.37%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,617,887</b>	<b>\$ 8,617,887</b>	<b>\$ 4,202,112</b>	<b>48.76%</b>	<b>\$ 4,296,877</b>	<b>57.29%</b>
Projected Net Position December 31	\$ 5,147,378	\$ 5,147,378				
Net Position as of Report Date			\$ 6,406,013			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 06/30/2019	Actuals YTD as of 06/30/2019		Actuals YTD as of 06/30/2018	% Actual to 06/30/2018 Budget
Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 1,562,500	50.00%	\$ 1,250,000	50.00%
Investment Income	230,000	230,000	133,435	58.02%	105,411	82.03%
Miscellaneous	-	-	240,536	-	86,470	-
Revenues without Use of Net Position	3,355,000	3,355,000	1,936,471	57.72%	1,441,881	54.86%
Use of Net Position	2,406,539	2,406,539	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,761,539</b>	<b>\$ 5,761,539</b>	<b>\$ 1,936,471</b>	<b>33.61%</b>	<b>\$ 1,441,881</b>	<b>36.94%</b>
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,751,539	\$ 2,075,272	36.08%	\$ 2,345,842	60.26%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,761,539</b>	<b>\$ 5,761,539</b>	<b>\$ 2,075,272</b>	<b>36.02%</b>	<b>\$ 2,345,842</b>	<b>60.10%</b>
Projected Net Position December 31	\$ 4,632,163	\$ 4,632,163				
Net Position as of Report Date			\$ 6,899,901			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 6/30/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 94,714	\$ 102,714	\$ 8,000	GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	\$ -	\$ 4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Contributions and Donations	-	8,000
Miscellaneous	1,315,499	1,773,311	457,812	GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	457,812
Other Financing Sources	165,000	8,701,894	8,536,894	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,536,894
Use of Fund Balance	42,187,652	33,392,670	(8,794,982)	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
				GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
				GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	-	(457,812)
				GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	(8,536,894)
				To adjust budget for 90 day job vacancies.	(34,615)	(470,361)
				Total: Use of Fund Balance	(34,615)	(8,794,982)
<i>Total: General Fund</i>			207,724		(34,615)	207,724

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>2003 G.O. Bond Debt Service Fund (951)</b>						
Use of Fund Balance	3,934,750	12,470,694	8,535,944	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,535,944
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,944		-	8,535,944
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	1,602,967	1,483,552	(119,415)	To adjust budget for 90 day job vacancies.	-	(119,415)
<i>Total: Development and Enforcement Services District Fund</i>			(119,415)		-	(119,415)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	4,749,765	3,814,428	(935,337)	To adjust budget for 90 day job vacancies.	(44,195)	(935,337)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(935,337)		(44,195)	(935,337)
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	15,823,764	14,835,447	(988,317)	To adjust budget for 90 day job vacancies.	(139,405)	(988,317)
<i>Total: Police Services District Fund</i>			(988,317)		(139,405)	(988,317)
<b>Recreation Fund (105)</b>						
Miscellaneous	2,543,893	2,547,893	4,000	GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	2,500
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	1,500
				Total: Miscellaneous	-	4,000
Use of Fund Balance	5,765,469	5,624,393	(141,076)	To adjust budget for 90 day job vacancies.	(32,213)	(137,076)
				GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(2,500)
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	-	(1,500)
				Total: Use of Fund Balance	(32,213)	(141,076)
<i>Total: Recreation Fund</i>			(137,076)		(32,213)	(137,076)



Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Speed Hump Fund (003)</b>						
Use of Fund Balance	19,222	281,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,694,702	7,705,257	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	30,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	23,186	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		23,186	30,724
<b>E-911 Fund (095)</b>						
Use of Fund Balance	8,608,279	8,489,406	(118,873)	To adjust budget for 90 day job vacancies.	(20,379)	(118,873)
<i>Total: E-911 Fund</i>			(118,873)		(20,379)	(118,873)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	53,814	53,814	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	8,557	53,814
Use of Fund Balance	110,000	56,186	(53,814)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(8,557)	(53,814)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	59,425	59,425	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	25,144	59,425
Use of Fund Balance	1,068,395	1,550,130	481,735	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(25,144)	(59,425)
				GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
				Total: Use of Fund Balance	(25,144)	481,735
<i>Total: Police Special State Fund</i>			541,160		-	541,160
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	76,041	76,041	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,122	76,041
<i>Total: Sheriff Special Justice Fund</i>			76,041		6,122	76,041
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	3,125	3,125	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,125	3,125
<i>Total: Sheriff Special Treasury Fund</i>			3,125		3,125	3,125
<b>Airport Operating Fund (520)</b>						
Other Financing Sources	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
<b>Local Transit Operating Fund (515)</b>						
Use of Net Position	859,029	1,364,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	12,525,129	12,398,186	(126,943)	To adjust budget for 90 day job vacancies.	-	(126,943)
<i>Total: Stormwater Operating Fund</i>			(126,943)		-	(126,943)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	46,380,158	45,828,522	(551,636)	To adjust budget for 90 day job vacancies.	-	(551,636)
<i>Total: Water and Sewer Operating Fund</i>			(551,636)		-	(551,636)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	1,311,267	394,872	(916,395)	To adjust budget for 90 day job vacancies.	(23,524)	(916,395)
<i>Total: Administrative Support Fund</i>			(916,395)		(23,524)	(916,395)
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,756,347	3,725,408	(30,939)	To adjust budget for 90 day job vacancies.	(3,659)	(30,939)
<i>Total: Group Self-Insurance Fund</i>			(30,939)		(3,659)	(30,939)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 6,869,179</b>		<b>\$ (265,557)</b>	<b>\$ 6,869,179</b>

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 6/30/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ (38,431)	To adjust budget for 90 day job vacancies.	\$ -	\$ (38,431)
Financial Services	9,758,355	9,730,676	(27,679)	To adjust budget for 90 day job vacancies.	(10,577)	(27,679)
Transportation	23,620,795	23,519,930	(100,865)	To adjust budget for 90 day job vacancies.	(8,167)	(100,865)
Corrections	18,337,006	18,141,556	(195,450)	To adjust budget for 90 day job vacancies.	(15,871)	(217,750)
				Transfer from Non-Departmental: Inmate Medical Reserve.	4,300	22,300
				Total: Juvenile Court	(11,571)	(195,450)
Community Services	13,235,548	13,157,912	(77,636)	To adjust budget for 90 day job vacancies.	-	(85,636)
				GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	-	4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Community Services	-	(77,636)
Juvenile Court	8,416,428	9,173,901	757,473	Transfer from Non-Departmental: Court Reporters Reserve.	24,400	125,900
				Transfer from Non-Departmental: Indigent Defense Reserve.	179,400	531,400
				Transfer from Non-Departmental: Court Interpreters Reserve.	36,500	99,500
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	673
				Total: Juvenile Court	240,300	757,473
Sheriff	101,188,350	102,172,750	984,400	Transfer from Non-Departmental: Inmate Medical Reserve.	361,900	984,400
				Total: Sheriff	361,900	984,400

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	25,078,373	28,461,473	3,383,100	Transfer from Non-Departmental: Indigent Defense Reserve.	881,600	2,953,600
				Transfer from Non-Departmental: Court Interpreters Reserve.	151,500	429,500
				Transfer from Non-Departmental: Court Reporters Reserve.	-	-
				Total: Judiciary	1,033,100	3,383,100
Probate Court	2,941,278	3,044,178	102,900	Transfer from Non-Departmental: Court Interpreters Reserve.	700	5,200
				Transfer from Non-Departmental: Indigent Defense Reserve.	17,700	97,700
				Total: Probate Court	18,400	102,900
Solicitor General	5,716,167	5,716,867	700	Transfer from Non-Departmental: Court Reporters Reserve.	200	700
Support Services	113,022	161,812	48,790	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
Non-Departmental:						
Contribution to Airport	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
Reserves - Court Interpreters	840,000	305,800	(534,200)	Transfer to Juvenile Court.	(36,500)	(99,500)
				Transfer to Judiciary.	(151,500)	(429,500)
				Transfer to Probate Court.	(700)	(5,200)
				Total: Reserves - Court Interpreters	(188,700)	(534,200)
Reserves - Court Reporters	300,000	173,400	(126,600)	Transfer to Juvenile Court.	(24,400)	(36,900)
				Transfer to Judiciary.	-	(89,000)
				Transfer to Solicitor General.	(200)	(700)
				Total: Reserves - Court Reporters	(24,600)	(126,600)
Reserves - Indigent Defense	5,250,000	1,667,300	(3,582,700)	Transfer to Juvenile Court.	(179,400)	(531,400)
				Transfer to Judiciary.	(881,600)	(2,953,600)
				Transfer to Probate Court.	(17,700)	(97,700)
				Total: Reserves - Indigent Defense	(1,078,700)	(3,582,700)
Reserves - Prisoner Medical	1,750,000	742,627	(1,007,373)	Transfer to Corrections.	(4,300)	(22,300)
				Transfer to Sheriff.	(361,900)	(984,400)
				Transfer to Juvenile Court.	-	(673)
				Total: Reserves - Prisoner Medical	(366,200)	(1,007,373)
Total Non-Departmental			(4,629,578)		(1,658,200)	(4,629,578)
<b>Total: General Fund</b>			<b>207,724</b>		<b>(34,615)</b>	<b>207,724</b>

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>2003 G.O. Bond Debt Service Fund (951)</b>						
Debt Service	4,255,250	12,791,194	8,535,944	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	-	8,535,944
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,944		-	8,535,944
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	8,876,588	12,108,889	3,232,301	To adjust budget for 90 day job vacancies.	-	(104,021)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	3,336,322
				Total: Planning and Development	-	3,232,301
Police Services	3,351,716	-	(3,351,716)	To adjust budget for 90 day job vacancies.	-	(15,394)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	(3,336,322)
				Total: Police Services	-	(3,351,716)
<i>Total: Development and Enforcement Services District Fund</i>			(119,415)		-	(119,415)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	117,960,492	117,025,155	(935,337)	To adjust budget for 90 day job vacancies.	(44,195)	(935,337)
<i>Total: Fire and Emergency Services District Fund</i>			(935,337)		(44,195)	(935,337)
<b>Police Services District Fund (106)</b>						
Police Services	119,904,576	119,041,259	(863,317)	To adjust budget for 90 day job vacancies.	(139,405)	(988,317)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				Total: Police Services	(139,405)	(863,317)
Recorder's Court	2,057,036	2,133,836	76,800	Transfer from Non-Departmental: Indigent Defense Reserve.	9,400	23,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	14,400	53,400
				Total: Recorder's Court	23,800	76,800
Non-Departmental	3,551,886	3,350,086	(201,800)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(9,400)	(23,400)
				Transfer to Police Services - From Court Interpreter's Reserve.	(14,400)	(53,400)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
<i>Total: Non-Departmental</i>				(23,800)	(201,800)	
<i>Total: Police Services District Fund</i>			(988,317)		(139,405)	(988,317)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	42,497,783	42,360,707	(137,076)	To adjust budget for 90 day job vacancies.	(32,213)	(137,076)
<i>Total: Recreation Fund</i>			(137,076)		(32,213)	(137,076)
<b>Speed Hump Fund (003)</b>						
Transportation	160,222	422,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000
<b>Street Lighting Fund (002)</b>						
Transportation	7,553,875	7,564,430	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	-	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
District Attorney	137,000	167,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	23,186	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		23,186	30,724
<b>E-911 Fund (095)</b>						
Police Services	20,889,405	20,770,532	(118,873)	To adjust budget for 90 day job vacancies.	(20,379)	(118,873)
<i>Total: E-911 Fund</i>			(118,873)		(20,379)	(118,873)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Police Special Investigations	1,068,395	1,609,555	541,160	GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
<i>Total: Police Special State Fund</i>			541,160		-	541,160
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	176,041	76,041	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,122	76,041
<i>Total: Sheriff Special Justice Fund</i>			76,041		6,122	76,041
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	153,125	3,125	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,125	3,125
<i>Total: Sheriff Special Treasury Fund</i>			3,125		3,125	3,125
<b>Airport Operating Fund (520)</b>						
Transportation	2,400,059	3,021,354	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
<b>Local Transit Operating Fund (515)</b>						
Transportation	17,386,029	17,891,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542



Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	968,714	950,426	(18,288)	To adjust budget for 90 day job vacancies.	-	(18,288)
Water Resources	41,561,415	41,452,760	(108,655)	To adjust budget for 90 day job vacancies.	-	(108,655)
<i>Total: Stormwater Operating Fund</i>			(126,943)		-	(126,943)
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	960,459	938,257	(22,202)	To adjust budget for 90 day job vacancies.	-	(22,202)
Water Resources	399,011,699	398,482,265	(529,434)	To adjust budget for 90 day job vacancies.	-	(529,434)
<i>Total: Water and Sewer Operating Fund</i>			(551,636)		-	(551,636)
<b>Administrative Support Fund (665)</b>						
County Administration	5,028,477	4,986,672	(41,805)	To adjust budget for 90 day job vacancies.	-	(41,805)
Financial Services	10,876,154	10,609,993	(266,161)	To adjust budget for 90 day job vacancies.	-	(266,161)
Human Resources	4,481,617	4,379,978	(101,639)	To adjust budget for 90 day job vacancies.	(23,524)	(101,639)
Information Technology	39,640,173	39,423,826	(216,347)	To adjust budget for 90 day job vacancies.	-	(216,347)
Law	2,519,422	2,343,204	(176,218)	To adjust budget for 90 day job vacancies.	-	(176,218)
Support Services	14,314,697	14,200,472	(114,225)	To adjust budget for 90 day job vacancies.	-	(114,225)
<i>Total: Administrative Support Fund</i>			(916,395)		(23,524)	(916,395)
<b>Fleet Management Fund (610)</b>						
Support Services	7,704,250	7,679,896	(24,354)	To adjust budget for 90 day job vacancies.	-	(24,354)
Working Capital Reserve	797,834	822,188	24,354	To adjust budget for 90 day job vacancies.	-	24,354
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	64,431,806	64,400,867	(30,939)	To adjust budget for 90 day job vacancies.	(3,659)	(30,939)
<i>Total: Group Self-Insurance Fund</i>			(30,939)		(3,659)	(30,939)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 6,869,179</b>		<b>\$ (265,557)</b>	<b>\$ 6,869,179</b>