



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
SEPTEMBER 30, 2018  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

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

**DATE:** October 24, 2018

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

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 52
Investment Update as of June 30, 2018	Page 67

## EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in September and early October including the receipt of the Distinguished Budget Presentation Award and the continuation of fiscal year 2019 budget preparation. Highlights from these activities as well as an update on residential and commercial property tax appeals are discussed below. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 3 – 9, followed by financial summaries for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations. This report concludes with an investment update as of June 30, 2018.

### **Overview of Financial Variances**

Charges for services in the E-911 Fund currently reflect a \$1.9 million increase over last year, which is primarily due to timing. Prepaid phone revenues posted in September this year, but they posted in October last year.

### **Distinguished Budget Presentation Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its 2018 Budget Document. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. Gwinnett County has received this prestigious award for 30 years.

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

Notices of Current Assessment for the 2018 tax year for residential and commercial properties were mailed on April 6, 2018 (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 8,397 residential and commercial real property tax appeals, a 32 percent decrease from the number of real property appeals filed last year. As of October 16, 2018, 83.69 percent of the appeals have been settled.

### **2019 Budget Preparation**

The fiscal year 2019 budget planning process continues. From August 27 to August 30, County elected officials, department directors, and agency heads presented their business plans and financial resource requests to the Chairman's Budget Review Team for consideration. Fiscal year 2019 business plan presentations have been recorded and are available for viewing on the [2019 Budget Review Meetings](#) page on Gwinnett County's website.

On November 27, 2018, the Chairman's 2019 budget proposal will be presented to the district commissioners and made available to the public. A budget public hearing is scheduled for December 10, 2018. By county ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

## RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is up approximately \$2.5 million, or 56 percent, compared to this same time last year. This is primarily due to increased interest rates and additional funds available to invest.

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

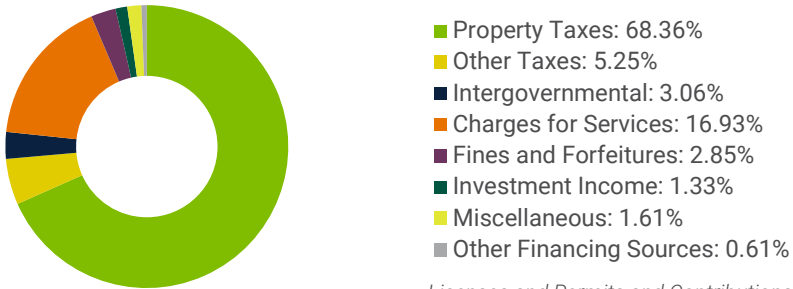
The Tourism Fund reflects a \$3.3 million increase in expenses compared to this same time last year. The increase is primarily due to a \$5 million transfer to capital for the expansion of the civic center. This increase is partially offset by a decrease in expenses related to a bond refunding transaction in early 2017—a \$1.99 million transfer was made from the Tourism Fund to the Stadium Fund to complete that transaction. Consequently, the Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.4 million decrease in stadium operations expenses compared to last year.

Miscellaneous revenue in the Administrative Support Fund is down \$879,300, or 76.8 percent, compared to this same time last year due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

## GENERAL FUND (PAGE 10)

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

**GENERAL FUND  
2018 YTD REVENUES BY CATEGORY**



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

Property taxes, including motor vehicle taxes, make up approximately 68 percent of year-to-date revenues in the General Fund. This percentage is expected to increase in October as collections through the October 15 property tax bill due date are posted. Current year real and personal property taxes make up the largest percentage of the fund’s budget.

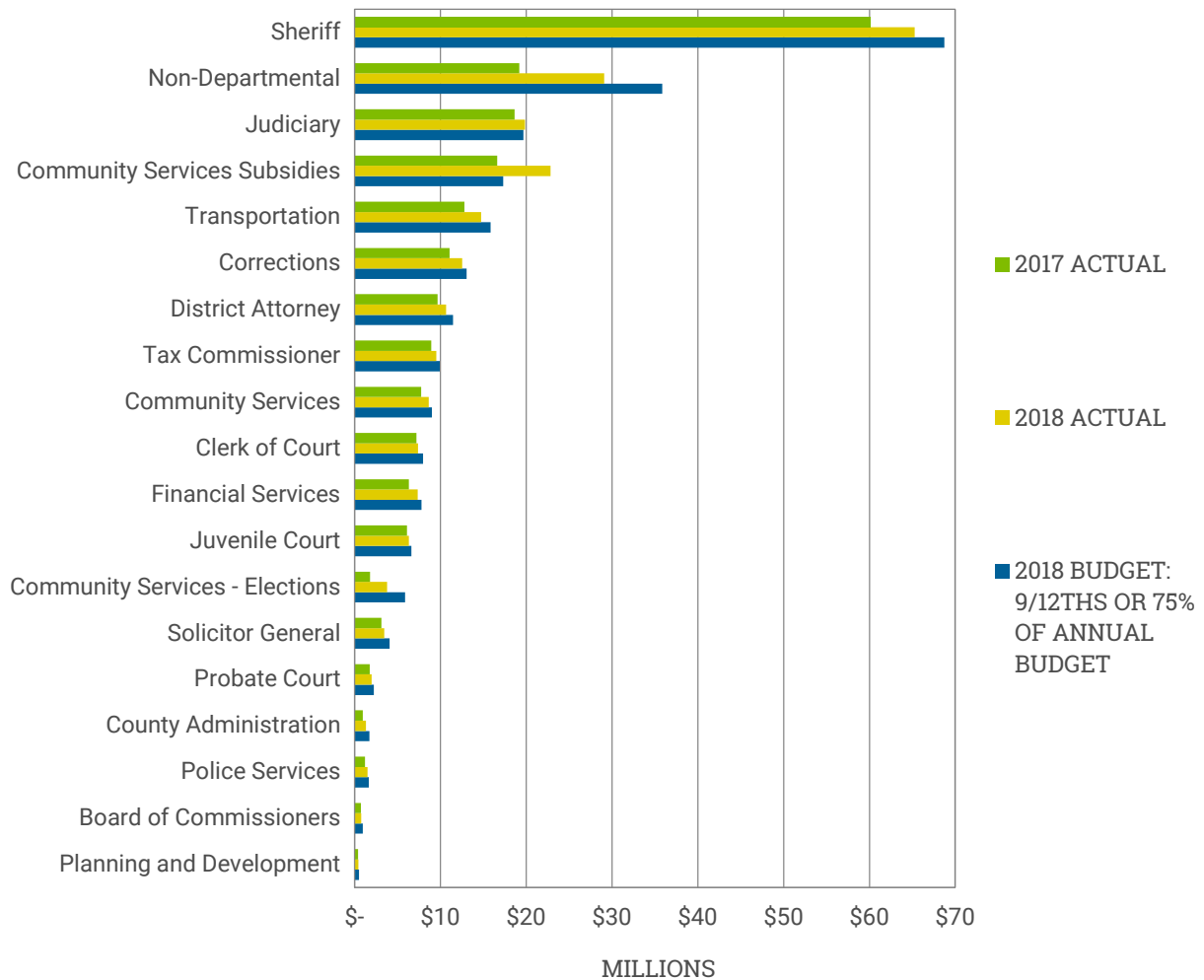
Tax revenues in the General Fund are up approximately \$4.1 million, or 7 percent, compared to this same time last year, primarily due to an increase in the local government share of title ad valorem taxes (TAVT) from 45.61 percent to 51.58 percent. The law requires the Georgia Department of Revenue to adjust the share of TAVT revenue split between the state and local governments. Current law requires the Department of Revenue to evaluate local tax revenues from the prior year to determine the percentage of TAVT that will be distributed to state and local governments for the current calendar year.

Charges for services are up approximately \$958,200, or 7.1 percent, over this same time last year, primarily due to increased court revenues in the Sheriff's Office resulting from the relocation of a major registered agent to Gwinnett County.

Fines and forfeitures reflect a \$508,600, or 17.2 percent, decrease compared to this same time last year. The year-over-year decline is primarily attributable to a reduction in probation fine collections.

Other financing sources are up approximately \$343,700 over this same time last year. The increase is primarily due to a grant received from the Department of Community Affairs to offset the cost of exempting the airport's jet fuel sales from sales tax. The sale of surplus property located at Campbell Road has also contributed to the year-over-year increase.

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



Non-departmental expenditures in the General Fund are \$9.9 million, or 51.7 percent, higher than this same time this year. This is primarily due to increases in contributions to capital and contributions to local transit, as well as increases in expenditures for the maintenance of our 800 MHz radio system. Expenditures for the maintenance of our 800 MHz radio system are \$170,300 higher than this same time last year due to the timing of payments for prepaid license and support agreements. Last year payments were spread across the year in equal monthly payments, but this year the full annual payment was made in June.

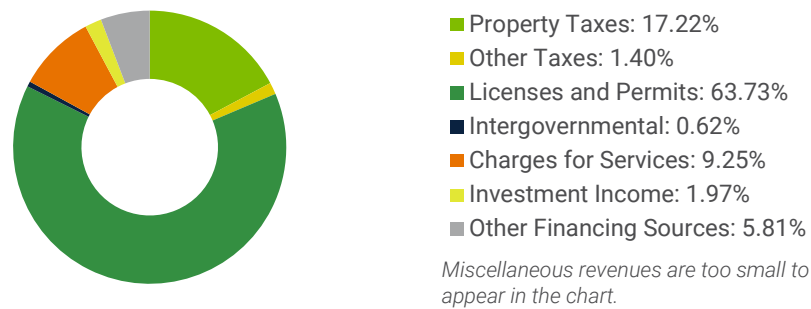
Judiciary expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage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

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

## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

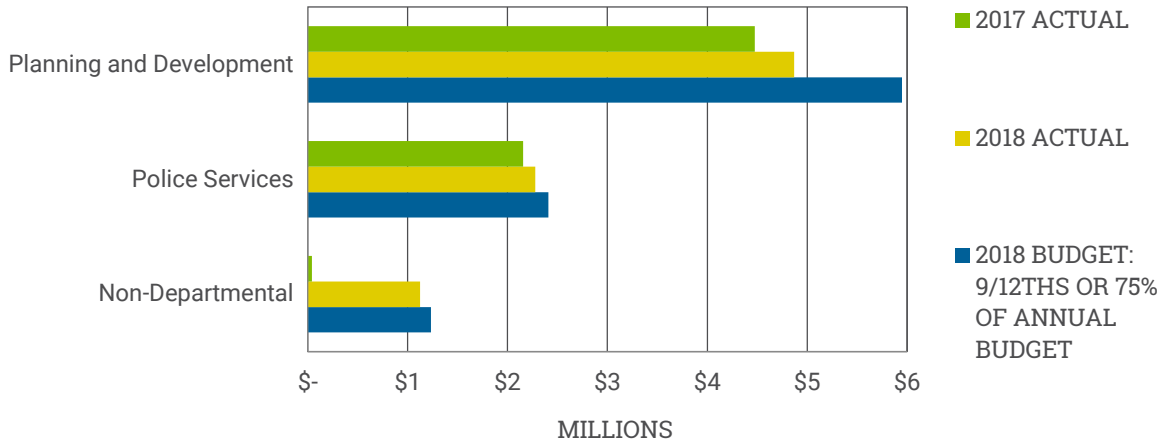
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
2018 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes in October as collections through the October 15 tax bill due date are posted. Property taxes represent approximately 53 percent of the fund’s annual budget.

Revenues in the Development and Enforcement Services District Fund are up approximately \$707,200, or 14.1 percent, over this same time last year as development in the county continues to grow at a moderate pace. Licenses and permits (building permits) and charges for services (development permits) are up \$558,200 and \$68,200, respectively.

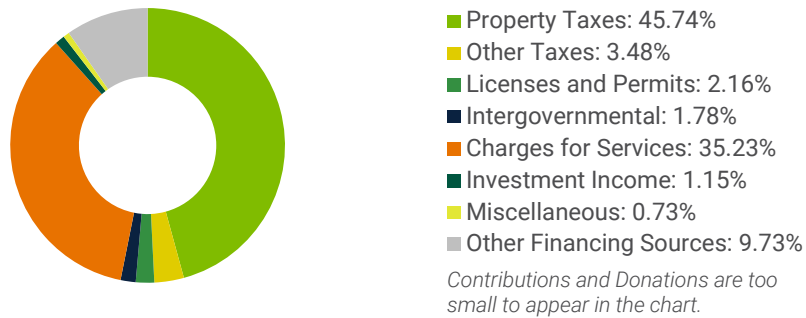
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
SEPTEMBER 2017 – 2018 YTD EXPENDITURES**



**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)**

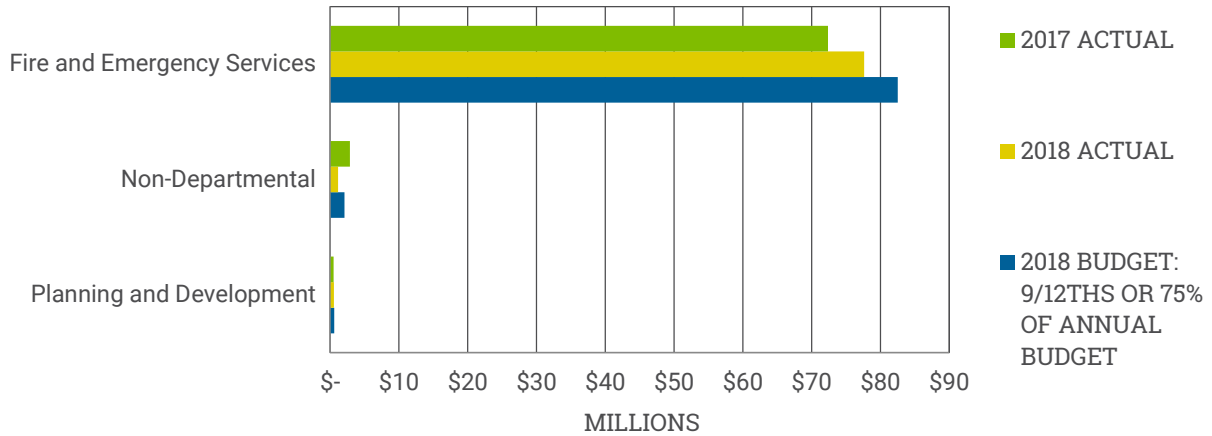
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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

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



Property taxes make up approximately 46 percent of year-to-date revenues in the Fire and Emergency Medical Services District Fund, as shown in the chart above. This percentage is expected to increase in October as collections through the October 15 property tax bill due date are posted. Property taxes represent approximately 79 percent of the fund’s annual budget.

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

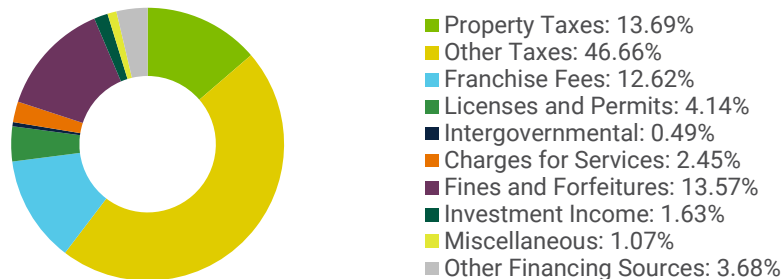


Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$5.3 million, or 7.3 percent, compared to this same time last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process, salary increases, and increases in overtime.

**POLICE SERVICES DISTRICT FUND (PAGE 16)**

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

**POLICE SERVICES DISTRICT FUND  
2018 YTD REVENUES BY CATEGORY**



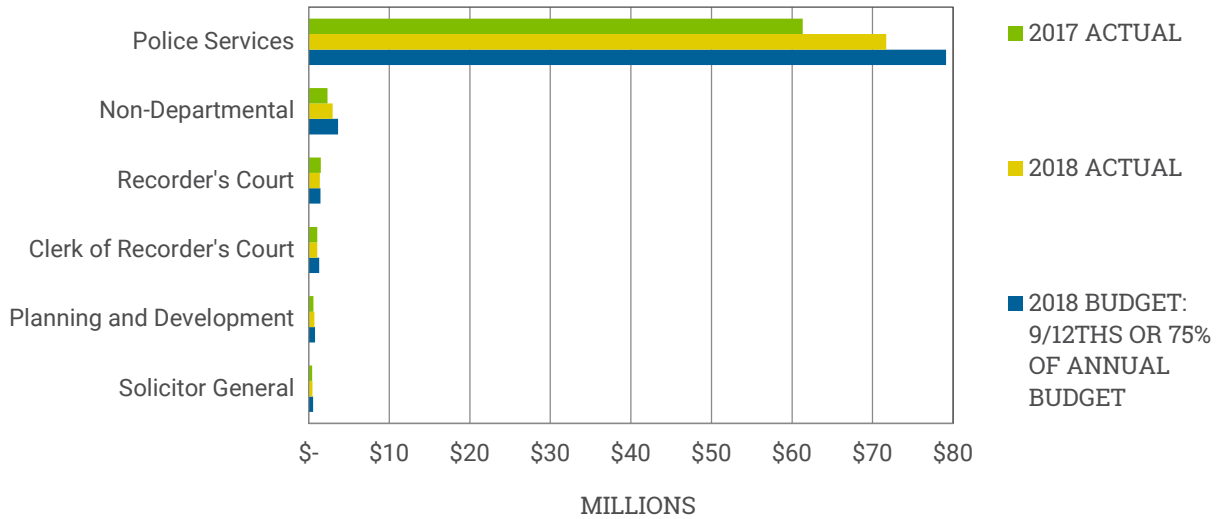
*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

Although the chart above shows approximately 47 percent of current year-to-date revenues are collected from other taxes, the main revenue sources will shift to property taxes and insurance premium taxes in



October as collections through the October 15 tax bill due date are posted. Property taxes and insurance premium taxes represent approximately 58 percent of the fund’s annual budget.

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

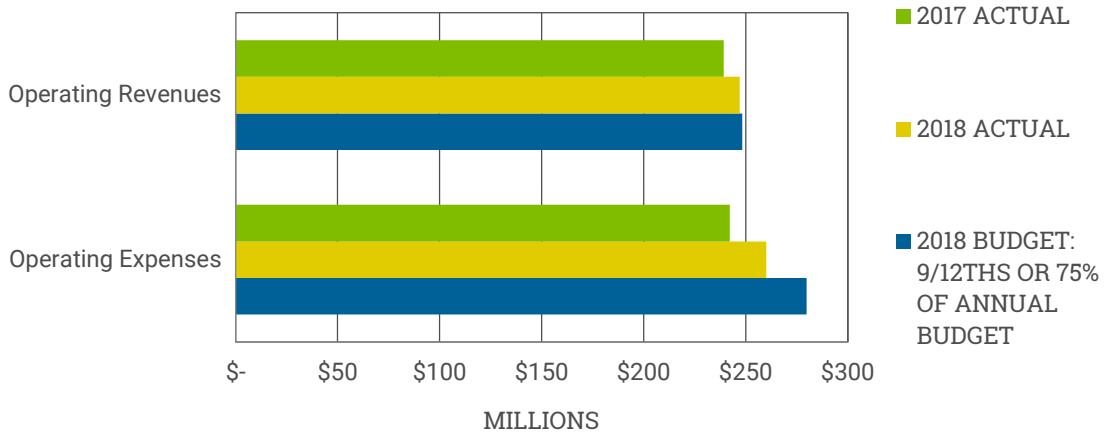


Police Services expenditures in the Police Services District Fund are up approximately \$10.3 million, or 16.9 percent, over this same time last year, primarily due to new positions added during the 2018 budget process, fewer vacancies, salary increases, and an increase in the transfer to capital vehicles.

**WATER & SEWER OPERATING FUND (PAGE 45)**

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

**WATER AND SEWER OPERATING FUND  
BUDGET VS. ACTUAL  
SEPTEMBER 2017 – 2018 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are approximately \$7.8 million, or 3.3 percent, higher than this time last year. This is primarily attributable to a 1.7 percent year-over-year increase in water consumption, as well as increases in system development charge revenues.

Although revenues are higher than this time last year, they are approximately \$1.2 million, or 0.5 percent, under budget based on the percentage of the fiscal year that has lapsed. This is partially because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2017. This will cause revenues to appear understated when compared to budget until year-end.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$17.8 million, or 7.4 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to increases in the transfer to the Renewal and Extension capital fund. New positions added during the 2018 budget process and salary increases are also contributing to the increase.

Although year-to-date expenses are higher than this time last year, they are approximately \$19.7 million, or 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.

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
Revenues:						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 63,244,896	25.69%	\$ 59,126,105	26.61%
Licenses and Permits	363,300	363,300	245,298	67.52%	174,869	64.71%
Intergovernmental	3,584,798	3,584,798	2,627,791	73.30%	2,478,580	70.58%
Charges for Services	27,327,754	27,327,754	14,548,331	53.24%	13,590,120	54.60%
Fines and Forfeitures	4,303,648	4,303,648	2,448,694	56.90%	2,956,288	74.84%
Investment Income	866,413	866,413	1,147,527	132.45%	856,704	141.37%
Contributions and Donations	60,000	62,800	32,906	52.40%	14,046	10.63%
Miscellaneous	965,695	976,695	1,382,016	141.50%	1,195,129	118.68%
Other Financing Sources	165,000	209,194	525,737	251.32%	182,010	82.43%
Revenues without Use of Fund Balance	283,807,810	283,865,804	86,203,196	30.37%	80,573,851	31.38%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,527,919	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 320,231,655</b>	<b>\$ 320,393,723</b>	<b>\$ 86,203,196</b>	<b>26.91%</b>	<b>\$ 80,573,851</b>	<b>28.29%</b>
Appropriations:						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 783,997	60.72%	\$ 731,177	60.22%
County Administration	2,303,160	2,304,160	1,324,140	57.47%	948,902	52.43%
Financial Services	10,409,954	10,376,868	7,357,867	70.91%	6,313,223	69.29%
Tax Commissioner	13,227,125	13,227,125	9,527,606	72.03%	8,936,108	71.40%
Transportation	21,311,135	21,136,805	14,757,502	69.82%	12,808,441	67.11%
Planning and Development	698,508	681,275	454,662	66.74%	402,433	63.34%
Police Services	2,220,116	2,220,116	1,503,089	67.70%	1,219,624	61.09%
Corrections	17,581,177	17,381,630	12,540,828	72.15%	11,086,839	69.48%
Community Services	12,257,181	12,033,273	8,647,831	71.87%	7,763,993	67.00%
Community Services Subsidies:						
Atlanta Regional Commission	995,814	995,814	985,400	98.95%	725,108	75.00%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,173,293	75.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	495,479	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	175,000	100.00%	131,250	75.00%
Indigent Medical	225,000	225,000	225,000	100.00%	168,750	75.00%
Library In-House Services	759,805	759,805	505,683	66.55%	446,052	62.78%
Library Subsidy	17,700,800	17,700,800	17,700,800	100.00%	12,713,100	75.00%
Mental Health	768,297	768,297	768,297	100.00%	576,223	75.00%
Total Community Services Subsidies	23,093,531	23,093,531	22,828,995	98.85%	16,614,269	74.62%
Community Services - Elections	7,892,250	7,868,056	3,790,346	48.17%	1,813,039	67.54%
Juvenile Court	8,026,992	8,800,858	6,341,974	72.06%	6,115,074	72.64%

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Sheriff	90,766,098	91,634,084	65,279,414	71.24%	60,123,363	69.38%
Clerk of Court	10,631,232	10,631,232	7,394,404	69.55%	7,210,466	69.47%
Judiciary	20,945,067	26,223,067	19,866,991	75.76%	18,644,638	73.61%
Probate Court	2,797,379	2,967,879	1,994,026	67.19%	1,765,607	68.74%
District Attorney	15,281,202	15,281,202	10,667,444	69.81%	9,685,488	71.61%
Solicitor General	5,450,717	5,452,217	3,456,741	63.40%	3,123,325	64.89%
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	199,540	39.91%	-	-
Contingency	1,591,192	1,591,192	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	-	0.00%	-	-
Contribution to Capital	14,984,593	14,984,593	11,238,445	75.00%	3,435,867	74.94%
Contribution to Local Transit	9,467,537	10,402,537	7,580,081	72.87%	6,091,530	75.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	7,425	1.49%	-	-
Medical Examiner	1,321,138	1,321,138	1,091,324	82.60%	992,853	72.68%
Motor Vehicle Contribution	9,449,046	9,449,046	4,751,075	50.28%	4,570,822	47.74%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	205,000	205,000	58,250	28.41%	72,632	35.43%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	253,000	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	597,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	1,116,500	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	829,514	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	2,244,801	87.81%	2,074,460	71.04%
Other Governmental Agencies	502,333	502,333	470,383	93.64%	463,313	92.49%
Other Miscellaneous	200,500	200,500	59,946	29.90%	81,456	59.74%
Total Non-Departmental	54,047,638	47,789,152	29,101,270	60.90%	19,182,933	56.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 320,231,655</b>	<b>\$ 320,393,723</b>	<b>\$ 227,619,127</b>	<b>71.04%</b>	<b>\$ 194,488,942</b>	<b>68.29%</b>

Projected Fund Balance December 31

\$ 117,744,037      \$ 117,639,963

Fund Balance as of Report Date

\$ 12,751,951

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

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

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 393,486	82.37%	\$ 610,269	1,114.22%
Intergovernmental	-	-	-	-	33,847	84.29%
Investment Income	75,000	75,000	145,527	194.04%	94,599	-
Revenues without Use of Fund Balance	552,718	552,718	539,013	97.52%	738,715	778.21%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,250,750</b>	<b>\$ 4,250,750</b>	<b>\$ 539,013</b>	<b>12.68%</b>	<b>\$ 738,715</b>	<b>17.32%</b>
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,247,450	99.92%	\$ 4,265,621	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,250,750</b>	<b>\$ 4,250,750</b>	<b>\$ 4,247,450</b>	<b>99.92%</b>	<b>\$ 4,265,621</b>	<b>100.00%</b>
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Fund Balance as of Report Date			\$ 12,279,852			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 1,061,689	15.40%	\$ 1,052,271	16.48%
Licenses and Permits	4,054,250	4,054,250	3,634,247	89.64%	3,076,058	77.37%
Intergovernmental	44,634	44,634	35,412	79.34%	32,129	79.71%
Charges for Services	519,835	519,835	527,470	101.47%	459,300	88.64%
Investment Income	65,000	65,000	112,202	172.62%	61,911	171.98%
Miscellaneous	-	-	11,981	-	6,736	-
Other Financing Sources	659,236	659,236	331,470	50.28%	318,895	47.74%
Revenues without Use of Fund Balance	12,237,237	12,237,237	5,714,471	46.70%	5,007,300	43.08%
Use of Fund Balance	609,424	551,634	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 12,846,661</b>	<b>\$ 12,788,871</b>	<b>\$ 5,714,471</b>	<b>44.68%</b>	<b>\$ 5,007,300</b>	<b>43.08%</b>
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,934,797	\$ 4,870,059	61.38%	\$ 4,476,981	62.41%
Police Services	3,211,574	3,211,574	2,276,586	70.89%	2,155,099	66.45%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	1,585,500	1,125,000	70.96%	41,891	29.25%
Total Non-Departmental	1,642,500	1,642,500	1,125,000	68.49%	41,891	20.92%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,846,661</b>	<b>\$ 12,788,871</b>	<b>\$ 8,271,645</b>	<b>64.68%</b>	<b>\$ 6,673,971</b>	<b>57.42%</b>
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,567,424				
Fund Balance as of Report Date			\$ 7,561,884			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Fire and EMS District Fund (102)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 14,902,902	15.90%	\$ 14,896,452	17.55%
Licenses and Permits	901,000	901,000	655,424	72.74%	659,801	73.24%
Intergovernmental	622,174	622,174	537,948	86.46%	449,439	84.16%
Charges for Services	15,485,600	15,485,600	10,666,762	68.88%	10,403,985	67.14%
Investment Income	180,000	180,000	348,073	193.37%	188,114	144.70%
Contributions and Donations	-	-	130	-	107	-
Miscellaneous	1,500	68,877	221,176	321.12%	175,586	3,908.86%
Other Financing Sources	5,859,873	5,859,873	2,946,403	50.28%	2,834,618	47.74%
TOTAL REVENUES	<u>\$ 116,771,197</u>	<u>\$ 116,838,574</u>	<u>\$ 30,278,818</u>	25.92%	<u>\$ 29,608,102</u>	26.93%
Appropriations:						
Planning and Development	\$ 795,471	\$ 777,974	\$ 541,309	69.58%	\$ 518,249	68.43%
Fire and Emergency Services	111,142,967	109,989,396	77,608,330	70.56%	72,346,365	69.50%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	1,125,000	46.49%	2,863,073	60.43%
Total Non-Departmental	<u>2,780,000</u>	<u>2,780,000</u>	<u>1,125,000</u>	40.47%	<u>2,863,073</u>	56.16%
Appropriations without Contribution to Fund Balance	<u>114,718,438</u>	<u>113,547,370</u>	<u>79,274,639</u>	69.82%	<u>75,727,687</u>	68.88%
Contribution to Fund Balance	2,052,759	3,291,204	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 116,771,197</u>	<u>\$ 116,838,574</u>	<u>\$ 79,274,639</u>	67.85%	<u>\$ 75,727,687</u>	68.88%
Projected Fund Balance December 31	\$ 54,822,325	\$ 56,060,770				
Fund Balance as of Report Date			\$ 3,773,745			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 5,604	124.53%	\$ 4,312	109.64%
Revenues without Use of Fund Balance	4,500	4,500	5,604	124.53%	4,312	109.64%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 45,312</b>	<b>\$ 45,312</b>	<b>\$ 5,604</b>	<b>12.37%</b>	<b>\$ 4,312</b>	<b>9.54%</b>
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 32,972	72.77%	\$ 27,502	60.87%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 45,312</b>	<b>\$ 45,312</b>	<b>\$ 32,972</b>	<b>72.77%</b>	<b>\$ 27,502</b>	<b>60.87%</b>
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Fund Balance as of Report Date			\$ 712,879			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 29,187,129	46.78%	\$ 28,937,433	49.33%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,085,900	4,085,900	1,654,215	40.49%	1,665,750	39.71%
Intergovernmental	255,268	255,268	196,316	76.91%	184,328	83.00%
Charges for Services	785,210	785,210	980,737	124.90%	921,718	90.33%
Fines and Forfeitures	8,125,772	8,125,772	5,425,177	66.77%	5,656,002	62.15%
Investment Income	350,000	350,000	653,258	186.65%	370,460	185.23%
Contributions and Donations	-	-	-	-	17,500	100.00%
Miscellaneous	382,062	382,062	428,878	112.25%	331,203	115.18%
Other Financing Sources	2,929,937	2,929,937	1,473,202	50.28%	1,417,309	47.74%
Revenues without Use of Fund Balance	109,601,519	109,601,519	39,998,912	36.49%	39,501,703	36.93%
Use of Fund Balance	7,595,650	6,285,757	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 117,197,169</b>	<b>\$ 115,887,276</b>	<b>\$ 39,998,912</b>	<b>34.52%</b>	<b>\$ 39,501,703</b>	<b>36.93%</b>
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 707,941	66.75%	\$ 601,687	75.97%
Police Services	106,493,225	105,501,832	71,684,112	67.95%	61,346,816	66.07%
Recorder's Court	1,855,316	1,954,816	1,393,399	71.28%	1,477,764	73.69%
Solicitor General	738,507	738,507	459,646	62.24%	435,852	57.22%
Clerk of Recorder's Court	1,752,625	1,752,625	1,063,094	60.66%	1,045,239	68.20%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,728,250	4,310,250	2,845,621	66.02%	2,218,202	59.89%
Total Non-Departmental	5,296,886	4,878,886	2,966,257	60.80%	2,338,838	54.74%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 117,197,169</b>	<b>\$ 115,887,276</b>	<b>\$ 78,274,449</b>	<b>67.54%</b>	<b>\$ 67,246,196</b>	<b>62.87%</b>
Projected Fund Balance December 31	\$ 57,978,772	\$ 59,288,665				
Fund Balance as of Report Date			\$ 27,298,885			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 5,775,252	19.28%	\$ 5,734,604	20.82%
Intergovernmental	185,660	185,660	141,394	76.16%	133,981	84.29%
Charges for Services	4,838,536	4,838,536	3,608,693	74.58%	3,621,718	80.51%
Investment Income	75,000	75,000	174,064	232.09%	92,260	157.65%
Contributions and Donations	38,300	38,300	17	0.04%	260	0.54%
Miscellaneous	2,622,079	2,622,079	2,024,596	77.21%	1,939,026	82.77%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,735,571	11,724,016	31.07%	11,521,849	33.23%
Use of Fund Balance	2,149,496	1,943,791	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 39,885,067</b>	<b>\$ 39,679,362</b>	<b>\$ 11,724,016</b>	<b>29.55%</b>	<b>\$ 11,521,849</b>	<b>32.11%</b>
Appropriations:						
Community Services	\$ 38,075,611	\$ 37,869,906	\$ 25,880,945	68.34%	\$ 23,085,225	67.73%
Support Services	191,684	191,684	108,134	56.41%	116,880	66.65%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	1,153,329	74.28%	1,152,757	74.28%
Total Non-Departmental	1,617,772	1,617,772	1,153,329	71.29%	1,152,757	71.29%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 39,885,067</b>	<b>\$ 39,679,362</b>	<b>\$ 27,142,408</b>	<b>68.40%</b>	<b>\$ 24,354,862</b>	<b>67.88%</b>
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,837,567				
Fund Balance as of Report Date			\$ 4,362,966			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 104,123	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,123</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 104,123			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 147,640	-	\$ 108,567	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,640</u>	-	<u>\$ 108,567</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Fund Balance as of Report Date			\$ 1,097,599			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 309,288	-	\$ 249,294	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 309,288</u>	-	<u>\$ 249,294</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Fund Balance as of Report Date			\$ 3,267,499			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 10,435	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,435</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 10,435			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 94,258	-	\$ 16,025	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,258</u>	-	<u>\$ 16,025</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 126,819	\$ 126,819				
Fund Balance as of Report Date			\$ 221,077			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 15,664	12.85%	\$ 14,441	12.37%
Investment Income	7,000	7,000	8,446	120.66%	6,499	103.26%
Revenues without Use of Fund Balance	128,872	128,872	24,110	18.71%	20,940	17.02%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,783	\$ 161,783	\$ 24,110	14.90%	\$ 20,940	13.07%
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 91,934	56.83%	\$ 67,619	42.21%
TOTAL APPROPRIATIONS	\$ 161,783	\$ 161,783	\$ 91,934	56.83%	\$ 67,619	42.21%
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Fund Balance as of Report Date			\$ 1,185,874			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,416,359	\$ 845,850	11.41%	\$ 780,442	10.75%
Investment Income	3,740	3,740	22,463	600.61%	4,653	131.22%
Revenues without Use of Fund Balance	7,394,502	7,420,099	868,313	11.70%	785,095	10.81%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,543,825</b>	<b>\$ 7,569,422</b>	<b>\$ 868,313</b>	<b>11.47%</b>	<b>\$ 785,095</b>	<b>10.52%</b>
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,569,422	\$ 4,781,335	63.17%	\$ 4,815,393	64.52%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,543,825</b>	<b>\$ 7,569,422</b>	<b>\$ 4,781,335</b>	<b>63.17%</b>	<b>\$ 4,815,393</b>	<b>64.52%</b>
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Fund Balance as of Report Date			\$ (1,661,849)			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Authority Imaging Fund (020)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018		Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 469,572	77.45%	\$ 470,540	76.58%
Investment Income	2,407	2,407	2,040	84.75%	1,741	79.35%
Revenues without Use of Fund Balance	608,696	608,696	471,612	77.48%	472,281	76.58%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,191,421</b>	<b>\$ 1,191,421</b>	<b>\$ 471,612</b>	<b>39.58%</b>	<b>\$ 472,281</b>	<b>49.20%</b>
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 893,566	75.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,191,421</b>	<b>\$ 1,191,421</b>	<b>\$ 893,566</b>	<b>75.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Fund Balance as of Report Date			\$ 2,330,748			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018		Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 82,292	84.49%	\$ 72,424	83.25%
Miscellaneous	9,600	9,600	9,120	95.00%	7,561	94.51%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 91,412</u>	85.43%	<u>\$ 79,985</u>	84.19%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 7,397	36.41%	\$ 8,126	42.07%
Appropriations without Contribution to Fund Balance	20,315	20,315	7,397	36.41%	8,126	42.07%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 7,397</u>	6.91%	<u>\$ 8,126</u>	8.55%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Fund Balance as of Report Date			\$ 393,682			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 514,221	68.60%	\$ 491,877	62.51%
Investment Income	2,500	2,500	13,702	548.08%	6,426	-
Miscellaneous	-	-	2,252	-	1,930	-
Revenues without Use of Fund Balance	752,110	752,110	530,175	70.49%	500,233	63.57%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 530,175</u>	59.97%	<u>\$ 500,233</u>	38.72%
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 221,142	68.18%	\$ 322,995	68.80%
Solicitor General	559,769	559,769	379,162	67.74%	452,738	55.04%
TOTAL APPROPRIATIONS	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 600,304</u>	67.90%	<u>\$ 775,733</u>	60.04%
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Fund Balance as of Report Date			\$ 782,452			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 153,747	\$ 153,747	100.00%	\$ 104,802	92.08%
Investment Income	-	-	-	-	65	-
Revenues without Use of Fund Balance	-	153,747	153,747	100.00%	104,867	92.13%
Use of Fund Balance	140,000	4,990	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 140,000</b>	<b>\$ 158,737</b>	<b>\$ 153,747</b>	<b>96.86%</b>	<b>\$ 104,867</b>	<b>41.19%</b>
Appropriations:						
District Attorney	\$ 140,000	\$ 158,737	\$ 88,360	55.66%	\$ 47,102	18.50%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,000</b>	<b>\$ 158,737</b>	<b>\$ 88,360</b>	<b>55.66%</b>	<b>\$ 47,102</b>	<b>18.50%</b>
Projected Fund Balance December 31	\$ 2,793	\$ 137,803				
Fund Balance as of Report Date			\$ 208,180			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,785	\$ 9,785	100.00%	\$ 36,666	132.62%
Revenues without Use of Fund Balance	-	9,785	9,785	100.00%	36,666	132.62%
Use of Fund Balance	23,328	23,328	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 23,328</b>	<b>\$ 33,113</b>	<b>\$ 9,785</b>	<b>29.55%</b>	<b>\$ 36,666</b>	<b>132.62%</b>
Appropriations:						
District Attorney	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,328</b>	<b>\$ 33,113</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Fund Balance as of Report Date			\$ 46,451			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## E-911 Fund (095)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018		Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,314	-	\$ -	-
Charges for Services	16,991,734	16,991,734	14,312,276	84.23%	12,402,267	77.07%
Investment Income	226,880	226,880	298,847	131.72%	205,893	158.82%
Miscellaneous	-	-	14,480	-	9,063	-
Revenues without Use of Fund Balance	17,218,614	17,218,614	14,631,917	84.98%	12,617,223	77.78%
Use of Fund Balance	5,558,757	5,214,625	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 22,777,371</u>	<u>\$ 22,433,239</u>	<u>\$ 14,631,917</u>	65.22%	<u>\$ 12,617,223</u>	57.25%
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,050,487	\$ 11,139,101	61.71%	\$ 10,729,962	58.98%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	4,086,763	100.00%	3,528,021	100.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	4,086,763	93.25%	3,528,021	91.68%
TOTAL APPROPRIATIONS	<u>\$ 22,777,371</u>	<u>\$ 22,433,239</u>	<u>\$ 15,225,864</u>	67.87%	<u>\$ 14,257,983</u>	64.69%
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,360,016				
Fund Balance as of Report Date			\$ 24,980,694			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Juvenile Court Supervision Fund (030)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 54,765	102.34%	\$ 47,232	90.20%
Revenues without Use of Fund Balance	53,512	53,512	54,765	102.34%	47,232	90.20%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 61,551</b>	<b>\$ 61,551</b>	<b>\$ 54,765</b>	<b>88.97%</b>	<b>\$ 47,232</b>	<b>90.20%</b>
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 26,041	42.31%	\$ 43,889	92.16%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,551</b>	<b>\$ 61,551</b>	<b>\$ 26,041</b>	<b>42.31%</b>	<b>\$ 43,889</b>	<b>83.82%</b>
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Fund Balance as of Report Date			\$ 154,787			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Police Special Justice Fund (070)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 238,186	\$ 238,186	100.00%	\$ 35,505	98.42%
Miscellaneous	-	-	-	-	750	-
Revenues without Use of Fund Balance	-	238,186	238,186	100.00%	36,255	100.50%
Use of Fund Balance	500,893	262,707	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 238,186</b>	<b>47.55%</b>	<b>\$ 36,255</b>	<b>5.08%</b>
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 117,853	23.53%	\$ 300,721	42.16%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 117,853</b>	<b>23.53%</b>	<b>\$ 300,721</b>	<b>42.16%</b>
Projected Fund Balance December 31	\$ 264,700	\$ 502,886				
Fund Balance as of Report Date			\$ 885,926			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Police Special State Fund (072)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 158,890	\$ 158,985	100.06%	\$ 441,788	101.90%
Miscellaneous	-	-	-	-	1,700	-
Revenues without Use of Fund Balance	-	158,890	158,985	100.06%	443,488	102.29%
Use of Fund Balance	582,495	423,605	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 582,495</b>	<b>\$ 582,495</b>	<b>\$ 158,985</b>	<b>27.29%</b>	<b>\$ 443,488</b>	<b>72.80%</b>
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 238,438	40.93%	\$ 271,366	44.55%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 582,495</b>	<b>\$ 582,495</b>	<b>\$ 238,438</b>	<b>40.93%</b>	<b>\$ 271,366</b>	<b>44.55%</b>
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,272,730				
Fund Balance as of Report Date			\$ 2,616,882			

# YTD FINANCIAL REPORT 2018 | 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018		Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 556,910	73.51%	\$ 570,511	86.91%
Investment Income	-	-	29,760	-	-	-
<b>TOTAL REVENUES</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 586,670</u>	77.44%	<u>\$ 570,511</u>	74.13%
Appropriations:						
Sheriff	\$ 599,920	\$ 674,920	\$ 312,574	46.31%	\$ 404,036	52.50%
Appropriations without Contribution to Fund Balance	599,920	674,920	312,574	46.31%	404,036	52.50%
Contribution to Fund Balance	157,686	82,686	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 312,574</u>	41.26%	<u>\$ 404,036</u>	52.50%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,193,795				
Fund Balance as of Report Date			\$ 3,385,205			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Sheriff Special Justice Fund (065)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 61,632	\$ 61,632	100.00%	\$ 59,267	100.00%
Investment Income	-	-	-	-	13	-
Other Financing Sources	-	-	66,368	-	-	-
Revenues without Use of Fund Balance	-	61,632	128,000	207.68%	59,280	100.02%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 161,632	\$ 128,000	79.19%	\$ 59,280	37.22%
Appropriations:						
Sheriff	\$ 100,000	\$ 161,632	\$ 33,072	20.46%	\$ 25,000	15.70%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 161,632	\$ 33,072	20.46%	\$ 25,000	15.70%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Fund Balance as of Report Date			\$ 418,972			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Sheriff Special Treasury Fund (066)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ 151,701	\$ 151,701	100.00%	\$ 208,102	100.00%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	151,701	151,701	100.00%	208,121	100.01%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 301,701	\$ 151,701	50.28%	\$ 208,121	58.12%
Appropriations:						
Sheriff	\$ 150,000	\$ 301,701	\$ 141,462	46.89%	\$ 115,407	32.23%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 301,701	\$ 141,462	46.89%	\$ 115,407	32.23%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Fund Balance as of Report Date			\$ 429,993			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 96,835	\$ 95,223	98.34%	\$ 81,079	100.00%
Investment Income	-	-	227	-	166	-
Revenues without Use of Fund Balance	-	96,835	95,450	98.57%	81,245	100.20%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 75,000</u>	<u>\$ 171,835</u>	<u>\$ 95,450</u>	55.55%	<u>\$ 81,245</u>	52.50%
Appropriations:						
Sheriff	\$ 75,000	\$ 171,835	\$ 6,060	3.53%	\$ 17,949	11.60%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 75,000</u>	<u>\$ 171,835</u>	<u>\$ 6,060</u>	3.53%	<u>\$ 17,949</u>	11.60%
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Fund Balance as of Report Date			\$ 391,966			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Stadium Fund (055)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 700,719	80.08%	\$ 670,184	76.59%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	486,663	45.95%	470,873	45.27%
Investment Income	-	-	5,723	-	-	-
Miscellaneous	-	-	1	-	-	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,334,050</b>	<b>\$ 2,334,050</b>	<b>\$ 1,593,106</b>	<b>68.26%</b>	<b>\$ 3,531,670</b>	<b>82.02%</b>
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,694,225	99.43%	\$ 4,134,297	96.66%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,694,225	99.43%	4,134,297	96.66%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,334,050</b>	<b>\$ 2,334,050</b>	<b>\$ 1,694,225</b>	<b>72.59%</b>	<b>\$ 4,134,297</b>	<b>96.02%</b>
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Fund Balance as of Report Date			\$ 1,268,856			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 3,120	31.20%	\$ 45,232	565.40%
Revenues without Use of Fund Balance	10,000	10,000	3,120	31.20%	45,232	565.40%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 3,120</b>	<b>4.80%</b>	<b>\$ 45,232</b>	<b>565.40%</b>
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Fund Balance as of Report Date			\$ 304,225			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Tourism Fund (050)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Fund Balance January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 10,477,000	\$ 7,256,319	69.26%	\$ 6,920,922	76.56%
Charges for Services	100	100	758	758.00%	-	0.00%
Investment Income	25,000	25,000	88,421	353.68%	28,934	-
Miscellaneous	-	-	(2)	-	-	-
Revenues without Use of Fund Balance	9,877,100	10,502,100	7,345,496	69.94%	6,949,856	76.88%
Use of Fund Balance	-	3,499,648	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,877,100	\$ 14,001,748	\$ 7,345,496	52.46%	\$ 6,949,856	69.49%
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ 4,919,855	100.00%	\$ 4,923,605	100.00%
Tourism	3,888,580	9,081,893	7,439,008	81.91%	4,113,787	81.03%
Appropriations without Contribution to Fund Balance	8,808,435	14,001,748	12,358,863	88.27%	9,037,392	90.37%
Contribution to Fund Balance	1,068,665	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 9,877,100	\$ 14,001,748	\$ 12,358,863	88.27%	\$ 9,037,392	90.37%
Projected Fund Balance December 31	\$ 11,138,531	\$ 6,570,218				
Fund Balance as of Report Date			\$ 5,056,499			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 130,089	81.31%	\$ 142,256	92.67%
Miscellaneous	780,000	780,000	612,210	78.49%	600,392	77.97%
Other Financing Sources	25,000	25,000	9,180	36.72%	-	-
Revenues without Use of Net Position	965,000	965,000	751,479	77.87%	742,648	80.42%
Use of Net Position	183,188	183,188	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,148,188</b>	<b>\$ 1,148,188</b>	<b>\$ 751,479</b>	<b>65.45%</b>	<b>\$ 742,648</b>	<b>56.66%</b>
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 836,576	72.92%	\$ 918,195	70.10%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,148,188</b>	<b>\$ 1,148,188</b>	<b>\$ 836,576</b>	<b>72.86%</b>	<b>\$ 918,195</b>	<b>70.05%</b>
Projected Net Position December 31	\$ 603,549	\$ 603,549				
Net Position as of Report Date			\$ 701,640			

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 2,358,382	75.22%	\$ 2,188,403	77.02%
Investment Income	84,000	84,000	93,385	111.17%	39,052	177.51%
Miscellaneous	22,000	22,000	17,774	80.79%	13,672	62.15%
Other Financing Sources	9,467,537	10,402,537	7,580,081	72.87%	6,091,530	75.00%
Revenues without Use of Net Position	12,708,787	13,643,787	10,049,622	73.66%	8,332,657	75.70%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 14,382,290</b>	<b>\$ 15,317,290</b>	<b>\$ 10,049,622</b>	<b>65.61%</b>	<b>\$ 8,332,657</b>	<b>67.29%</b>
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 31,328	40.53%
Transportation	14,382,290	15,317,290	7,523,476	49.12%	6,490,803	52.74%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 14,382,290</b>	<b>\$ 15,317,290</b>	<b>\$ 7,523,476</b>	<b>49.12%</b>	<b>\$ 6,522,131</b>	<b>52.67%</b>
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Net Position as of Report Date			\$ 8,308,082			

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Solid Waste Operating Fund (595)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 428,281	55.26%	\$ 398,063	56.87%
Charges for Services	45,756,741	45,756,741	33,301,006	72.78%	32,964,453	72.81%
Investment Income	300,000	300,000	639,774	213.26%	374,288	168.62%
Miscellaneous	150	150	2,254	1,502.67%	1,024	2,048.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 34,371,315</u>	73.39%	<u>\$ 33,737,828</u>	73.03%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,103,119	\$ 27,690,381	61.39%	\$ 27,802,233	62.48%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>45,122,467</u>	<u>45,113,119</u>	<u>27,690,381</u>	61.38%	<u>27,802,233</u>	62.47%
Working Capital Reserve	1,709,424	1,718,772	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 27,690,381</u>	59.13%	<u>\$ 27,802,233</u>	60.18%
Projected Net Position December 31	\$ 20,250,604	\$ 20,259,952				
Net Position as of Report Date			\$ 25,222,114			

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

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 4,255,509	13.43%	\$ 4,677,039	14.83%
Investment Income	355,000	355,000	325,043	91.56%	170,389	141.99%
Miscellaneous	15,000	15,000	8,921	59.47%	6,672	51.32%
Revenues without Use of Net Position	32,064,035	32,064,035	4,589,473	14.31%	4,854,100	15.33%
Use of Net Position	5,908,262	7,546,724	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 37,972,297</b>	<b>\$ 39,610,759</b>	<b>\$ 4,589,473</b>	<b>11.59%</b>	<b>\$ 4,854,100</b>	<b>15.16%</b>
Appropriations:						
Planning and Development	\$ 785,470	\$ 769,188	\$ 450,365	58.55%	\$ 392,119	55.46%
Water Resources*	37,096,827	38,751,571	27,153,110	70.07%	22,317,474	71.48%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 37,972,297</b>	<b>\$ 39,610,759</b>	<b>\$ 27,603,475</b>	<b>69.69%</b>	<b>\$ 22,709,593</b>	<b>70.93%</b>
Projected Net Position December 31	\$ 23,573,056	\$ 21,934,594				
Net Position as of Report Date			\$ 6,467,316			

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Water and Sewer Operating Fund (501)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,645,200	\$ 225,124,023	71.32%	\$ 221,167,361	70.90%
Investment Income	500,000	500,000	1,976,025	395.21%	1,349,827	306.78%
Contributions and Donations	14,941,303	14,941,303	19,548,447	130.83%	16,450,347	99.53%
Miscellaneous	-	-	450,117	-	333,724	-
Revenues without Use of Net Position	330,933,287	331,086,503	247,098,612	74.63%	239,301,259	72.76%
Use of Net Position	43,192,781	41,944,830	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 374,126,068</b>	<b>\$ 373,031,333</b>	<b>\$ 247,098,612</b>	<b>66.24%</b>	<b>\$ 239,301,259</b>	<b>67.75%</b>
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 680,792	68.79%	\$ 534,453	59.69%
Water Resources*	372,941,013	371,876,723	259,414,710	69.76%	241,729,357	68.65%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 374,126,068</b>	<b>\$ 373,031,333</b>	<b>\$ 260,095,502</b>	<b>69.72%</b>	<b>\$ 242,263,810</b>	<b>68.59%</b>
Projected Net Position December 31	\$ 115,757,713	\$ 117,005,664				
Net Position as of Report Date			\$ 145,953,604			

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

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 45,614,249	70.50%	\$ 41,130,497	71.80%
Investment Income	60,000	60,000	196,367	327.28%	102,777	180.39%
Miscellaneous	258,923	258,923	265,727	102.63%	1,145,026	124.54%
Revenues without Use of Net Position	65,018,759	65,018,759	46,076,343	70.87%	42,378,300	72.74%
Use of Net Position	2,504,234	2,090,502	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 67,522,993</b>	<b>\$ 67,109,261</b>	<b>\$ 46,076,343</b>	<b>68.66%</b>	<b>\$ 42,378,300</b>	<b>71.29%</b>
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,130,533	\$ 2,645,413	64.05%	\$ 2,647,014	65.04%
Financial Services	10,031,179	9,875,133	6,668,924	67.53%	6,176,836	65.57%
Human Resources	4,101,535	4,012,153	2,755,691	68.68%	2,480,014	68.97%
Information Technology Services	33,285,829	32,971,855	19,791,420	60.03%	18,164,668	65.27%
Law	2,474,311	2,464,838	1,744,180	70.76%	1,688,699	72.88%
Support Services	12,739,019	12,432,249	8,463,058	68.07%	7,763,038	70.67%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	1,218,500	696,556	57.17%	389,909	31.92%
Total Non-Departmental	722,500	1,222,500	696,556	56.98%	389,909	31.82%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,522,993</b>	<b>\$ 67,109,261</b>	<b>\$ 42,765,242</b>	<b>63.72%</b>	<b>\$ 39,310,178</b>	<b>66.13%</b>
Projected Net Position December 31	\$ 8,162,724	\$ 8,576,456				
Net Position as of Report Date			\$ 13,978,059			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Auto Liability Fund (606)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 600,001	75.00%	\$ 600,001	75.00%
Investment Income	16,000	16,000	31,469	196.68%	15,305	105.28%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	631,470	77.39%	615,491	75.56%
Use of Net Position	218,705	218,705	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,034,705</b>	<b>\$ 1,034,705</b>	<b>\$ 631,470</b>	<b>61.03%</b>	<b>\$ 615,491</b>	<b>34.52%</b>
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,034,705	\$ 606,374	58.60%	\$ 1,421,160	79.70%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,034,705</b>	<b>\$ 1,034,705</b>	<b>\$ 606,374</b>	<b>58.60%</b>	<b>\$ 1,421,160</b>	<b>79.70%</b>
Projected Net Position December 31	\$ 1,943,242	\$ 1,943,242				
Net Position as of Report Date			\$ 2,187,043			



# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Fleet Management Fund (610)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 4,818,787	72.74%	\$ 4,188,322	73.04%
Miscellaneous	275,800	275,800	283,643	102.84%	280,472	103.61%
Other Financing Sources	-	-	21,365	-	-	-
Revenues without Use of Net Position	6,900,468	6,900,468	5,123,795	74.25%	4,468,794	74.42%
Use of Net Position	717,503	704,977	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,617,971</b>	<b>\$ 7,605,445</b>	<b>\$ 5,123,795</b>	<b>67.37%</b>	<b>\$ 4,468,794</b>	<b>69.37%</b>
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,400,845	\$ 5,079,501	68.63%	\$ 4,556,610	70.89%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	142,950	75.00%	-	-
Total Non-Departmental	204,600	204,600	142,950	69.87%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,617,971</b>	<b>\$ 7,605,445</b>	<b>\$ 5,222,451</b>	<b>68.67%</b>	<b>\$ 4,556,610</b>	<b>70.74%</b>
Projected Net Position December 31	\$ 84,112	\$ 96,638				
Net Position as of Report Date			\$ 702,959			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Group Self-Insurance Fund (605)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 44,385,518	77.67%	\$ 40,260,785	77.58%
Investment Income	250,000	250,000	383,196	153.28%	282,675	161.53%
Miscellaneous	-	-	248,806	-	111,842	-
Revenues without Use of Net Position	57,398,345	57,398,345	45,017,520	78.43%	40,655,302	78.07%
Use of Net Position	3,603,104	3,572,304	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 61,001,449</b>	<b>\$ 60,970,649</b>	<b>\$ 45,017,520</b>	<b>73.83%</b>	<b>\$ 40,655,302</b>	<b>73.85%</b>
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,960,649	\$ 42,344,040	69.46%	\$ 40,165,902	72.97%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,001,449</b>	<b>\$ 60,970,649</b>	<b>\$ 42,344,040</b>	<b>69.45%</b>	<b>\$ 40,165,902</b>	<b>72.96%</b>
Projected Net Position December 31	\$ 23,357,695	\$ 23,388,495				
Net Position as of Report Date			\$ 29,634,279			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Risk Management Fund (602)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 3,750,000	75.00%	\$ 3,374,999	75.00%
Investment Income	97,500	97,500	105,202	107.90%	95,155	126.87%
Miscellaneous	-	-	17,722	-	438,845	-
Revenues without Use of Net Position	5,097,500	5,097,500	3,872,924	75.98%	3,908,999	85.44%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,500,106</b>	<b>\$ 7,500,106</b>	<b>\$ 3,872,924</b>	<b>51.64%</b>	<b>\$ 3,908,999</b>	<b>53.90%</b>
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 5,403,042	72.14%	\$ 5,130,037	70.83%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,500,106</b>	<b>\$ 7,500,106</b>	<b>\$ 5,403,042</b>	<b>72.04%</b>	<b>\$ 5,130,037</b>	<b>70.73%</b>
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Net Position as of Report Date			\$ 7,799,697			

# YTD FINANCIAL REPORT 2018 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 09/30/2018	Actuals YTD as of 09/30/2018	% Actual to Current Budget	Actuals YTD as of 09/30/2017	% Actual to 09/30/2017 Budget
Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 1,875,001	75.00%	\$ 1,874,712	74.99%
Investment Income	128,500	128,500	169,201	131.67%	120,196	240.39%
Miscellaneous	-	-	86,470	-	31,664	-
Revenues without Use of Net Position	2,628,500	2,628,500	2,130,672	81.06%	2,026,572	79.47%
Use of Net Position	1,282,304	1,274,606	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,910,804</b>	<b>\$ 3,903,106</b>	<b>\$ 2,130,672</b>	<b>54.59%</b>	<b>\$ 2,026,572</b>	<b>59.86%</b>
Appropriations:						
Human Resources	\$ 3,900,804	\$ 3,893,106	\$ 3,437,543	88.30%	\$ 2,662,310	78.87%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,910,804</b>	<b>\$ 3,903,106</b>	<b>\$ 3,437,543</b>	<b>88.07%</b>	<b>\$ 2,662,310</b>	<b>78.63%</b>
Projected Net Position December 31	\$ 6,356,575	\$ 6,364,273				
Net Position as of Report Date			\$ 6,332,008			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 09/30/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ -	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Contributions and Donations	-	2,800
Miscellaneous	965,695	976,695	11,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				Total: Miscellaneous	-	11,000
Other Financing Sources	165,000	209,194	44,194	GCID20181232 Approval for the Chairman to execute any and all documents necessary to release 12,504 square feet of permanent construction easement for \$8,321.41 located on R7155 5118 and 14,349 square feet of permanent construction easement for \$35,872.50 located on R7155 567.	44,194	44,194
Use of Fund Balance	27,423,845	27,527,919	104,074	To adjust budget for 90 day job vacancies.	(32,523)	(786,732)
				GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				GCID20181232 Approval for the Chairman to execute any and all documents necessary to release 12,504 square feet of permanent construction easement for \$8,321.41 located on R7155 5118 and 14,349 square feet of permanent construction easement for \$35,872.50 located on R7155 567.	(44,194)	(44,194)
				Total: Use of Fund Balance	(76,717)	104,074
<b>Total: General Fund</b>			162,068		(32,523)	162,068

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	609,424	551,634	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
<i>Total: Development and Enforcement Services District Fund</i>			(57,790)		-	(57,790)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Miscellaneous	1,500	68,877	67,377	GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				GCID20181186 Approval to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of Lucas Chest Compression System and Warranty.	21,179	21,179
<i>Total: Fire and Emergency Medical Services District Fund</i>			67,377		21,179	67,377
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	7,595,650	6,285,757	(1,309,893)	To adjust budget for 90 day job vacancies.	(126,588)	(1,309,893)
<i>Total: Police Services District Fund</i>			(1,309,893)		(126,588)	(1,309,893)
<b>Recreation Fund (105)</b>						
Use of Fund Balance	2,149,496	1,943,791	(205,705)	To adjust budget for 90 day job vacancies.	(94,229)	(205,705)
<i>Total: Recreation Fund</i>			(205,705)		(94,229)	(205,705)
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,390,762	7,416,359	25,597	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (cont.)				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	-	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	-	3,790
<i>Total: Street Lighting Fund</i>			25,597		-	25,597
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	153,747	153,747	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	153,747
Use of Fund Balance	140,000	4,990	(135,010)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(135,010)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			18,737		-	18,737
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
Fines and Forfeitures	-	9,785	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785
<b>E-911 Fund (095)</b>						
Use of Fund Balance	5,558,757	5,214,625	(344,132)	To adjust budget for 90 day job vacancies.	(39,632)	(344,132)
<i>Total: E-911 Fund</i>			(344,132)		(39,632)	(344,132)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	238,186	238,186	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,309	238,186
Use of Fund Balance	500,893	262,707	(238,186)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(7,309)	(238,186)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	158,890	158,890	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	22,731	158,890
Use of Fund Balance	582,495	423,605	(158,890)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(22,731)	(158,890)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	61,632	61,632	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,073	61,632
<i>Total: Sheriff Special Justice Fund</i>			61,632		1,073	61,632
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	151,701	151,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	151,701
<i>Total: Sheriff Special Treasury Fund</i>			151,701		-	151,701
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	96,835	96,835	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	96,835
<i>Total: Sheriff Special State Fund</i>			96,835		-	96,835
<b>Tourism Fund (050)</b>						
Taxes	9,852,000	10,477,000	625,000	GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax".	-	625,000
Use of Fund Balance	-	3,499,648	3,499,648	GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	3,499,648
<i>Total: Tourism Fund</i>			4,124,648		-	4,124,648
<b>Airport Operating Fund (520)</b>						
Use of Net Position	183,188	183,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-



Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Local Transit Operating Fund (515)</b>						
Other Financing Sources	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		-	935,000
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	5,908,262	7,546,724	1,638,462	To adjust budget for 90 day job vacancies.	-	(91,538)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,638,462		-	1,638,462
<b>Water and Sewer Operating Fund (501)</b>						
Charges for Services	315,491,984	315,645,200	153,216	GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	153,216
Use of Net Position	43,192,781	41,944,830	(1,247,951)	To adjust budget for 90 day job vacancies.	(36,286)	(1,094,735)
				GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	(153,216)
				Total: Use of Net Position	(36,286)	(1,247,951)
<i>Total: Water and Sewer Operating Fund</i>			(1,094,735)		(36,286)	(1,094,735)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	2,504,234	2,090,502	(413,732)	To adjust budget for 90 day job vacancies.	(93,741)	(913,732)
				GCID20180864 Ratification of all budget amendments.	-	500,000
<i>Total: Administrative Support Fund</i>			(413,732)		(93,741)	(413,732)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fleet Management Fund (610)</b>						
Use of Net Position	717,503	704,977	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,603,104	3,572,304	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
<b>Workers' Compensation Fund (604)</b>						
Use of Net Position	1,282,304	1,274,606	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 3,814,831</b>		<b>\$ (400,747)</b>	<b>\$ 3,814,831</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**  
**AS OF 09/30/2018**

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
County Administration	\$ 2,303,160	\$ 2,304,160	\$ 1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	\$ -	\$ 1,000
Financial Services	10,409,954	10,376,868	(33,086)	To adjust budget for 90 day job vacancies.	-	(33,086)
Transportation	21,311,135	21,136,805	(174,330)	To adjust budget for 90 day job vacancies.	(11,897)	(174,330)
Planning and Development	698,508	681,275	(17,233)	To adjust budget for 90 day job vacancies.	-	(17,233)
Corrections	17,581,177	17,381,630	(199,547)	To adjust budget for 90 day job vacancies.	(12,459)	(262,047)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	52,500
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				<b>Total: Corrections</b>	<b>(12,459)</b>	<b>(199,547)</b>
Community Services	12,257,181	12,033,273	(223,908)	To adjust budget for 90 day job vacancies.	(8,167)	(226,708)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				<b>Total: Community Services</b>	<b>(8,167)</b>	<b>(223,908)</b>
Community Services - Elections	7,892,250	7,868,056	(24,194)	To adjust budget for 90 day job vacancies.	-	(24,194)
Juvenile Court	8,026,992	8,800,858	773,866	Transfer from Non-Departmental: Court Reporters Reserve.	-	169,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	552,000

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court (cont.)				Transfer from Non-Departmental: Court Interpreters Reserve.	-	102,000
				To adjust budget for 90 day job vacancies.	-	(49,134)
				Total: Juvenile Court	-	773,866
Sheriff	90,766,098	91,634,084	867,986	Transfer from Non-Departmental: Inmate Medical Reserve.	-	867,986
Judiciary	20,945,067	26,223,067	5,278,000	Transfer from Non-Departmental: Indigent Defense Reserve.	287,500	3,165,500
				Transfer from Non-Departmental: Court Interpreters Reserve.	87,500	480,500
				Transfer from Non-Departmental: Court Reporters Reserve.	50,000	1,632,000
				Total: Judiciary	425,000	5,278,000
Probate Court	2,797,379	2,967,879	170,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	166,000
				Total: Probate Court	-	170,500
Solicitor General	5,450,717	5,452,217	1,500	Transfer from Non-Departmental: Court Reporters Reserve.	-	1,500
Non-Departmental:						
Contribution to Local Transit	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				Total: Contribution to Local Transit	-	935,000
Reserves - Court Interpreters	840,000	253,000	(587,000)	Transfer to Juvenile Court.	-	(102,000)
				Transfer to Judiciary.	(87,500)	(480,500)
				Transfer to Probate Court.	-	(4,500)
				Total: Reserves - Court Interpreters	(87,500)	(587,000)
Reserves - Court Reporters	2,400,000	597,500	(1,802,500)	Transfer to Juvenile Court.	-	(169,000)
				Transfer to Judiciary.	(50,000)	(1,632,000)
				Transfer to Solicitor General.	-	(1,500)
				Total: Reserves - Court Reporters	(50,000)	(1,802,500)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Indigent Defense	5,000,000	1,116,500	(3,883,500)	Transfer to Juvenile Court.	-	(552,000)
				Transfer to Judiciary.	(287,500)	(3,165,500)
				Transfer to Probate Court.	-	(166,000)
				Total: Reserves - Indigent Defense	(287,500)	(3,883,500)
Reserves - Prisoner Medical	1,750,000	829,514	(920,486)	Transfer to Corrections.	-	(52,500)
				Transfer to Sheriff.	-	(867,986)
				Total: Reserves - Prisoner Medical	-	(920,486)
Total Non-Departmental			(6,258,486)		(425,000)	(6,258,486)
<i>Total: General Fund</i>			162,068		(32,523)	162,068
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	7,992,587	7,934,797	(57,790)	To adjust budget for 90 day job vacancies.	-	(57,790)
<i>Total: Development and Enforcement Services District Fund</i>			(57,790)		-	(57,790)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	109,989,396	(1,153,571)	To adjust budget for 90 day job vacancies.	(110,840)	(1,220,948)
				GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				GCID20181186 Approval to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of Lucas Chest Compression System and Warranty.	21,179	21,179
				Total: Fire and Emergency Services	(89,661)	(1,153,571)
Contribution to Fund Balance	2,052,759	3,291,204	1,238,445	To adjust budget for 90 day job vacancies.	110,840	1,238,445
<i>Total: Fire and Emergency Services District Fund</i>			67,377		21,179	67,377

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	106,493,225	105,501,832	(991,393)	To adjust budget for 90 day job vacancies.	(126,588)	(1,309,893)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	318,500
				<b>Total: Police Services</b>	<b>(126,588)</b>	<b>(991,393)</b>
Recorder's Court	1,855,316	1,954,816	99,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	31,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	68,500
				<b>Total: Recorder's Court</b>	<b>-</b>	<b>99,500</b>
Non-Departmental	5,296,886	4,878,886	(418,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(31,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(68,500)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(318,500)
				<b>Total: Non-Departmental</b>	<b>-</b>	<b>(418,000)</b>
<i>Total: Police Services District Fund</i>			(1,309,893)		(126,588)	(1,309,893)
<b>Recreation Fund (105)</b>						
Community Services	38,075,611	37,869,906	(205,705)	To adjust budget for 90 day job vacancies.	(94,229)	(205,705)
<i>Total: Recreation Fund</i>			(205,705)		(94,229)	(205,705)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Transportation	7,543,825	7,569,422	25,597	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133
				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	-	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	-	3,790
<i>Total: Street Lighting Fund</i>			25,597		-	25,597
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
District Attorney	140,000	158,737	18,737	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	18,737
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			18,737		-	18,737
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
District Attorney	23,328	33,113	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>E-911 Fund (095)</b>						
Police Services	18,394,619	18,050,487	(344,132)	To adjust budget for 90 day job vacancies.	(39,632)	(344,132)
<i>Total: E-911 Fund</i>			(344,132)		(39,632)	(344,132)
<b>Sheriff Inmate Fund (090)</b>						
Sheriff	599,920	674,920	75,000	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	75,000
Contribution to Fund Balance	157,686	82,686	(75,000)	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	(75,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	161,632	61,632	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,073	61,632
<i>Total: Sheriff Special Justice Fund</i>			61,632		1,073	61,632
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	301,701	151,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	151,701
<i>Total: Sheriff Special Treasury Fund</i>			151,701		-	151,701
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	75,000	171,835	96,835	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	96,835
<i>Total: Sheriff Special State Fund</i>			96,835		-	96,835



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

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Airport Operating Fund (520)</b>						
Transportation	1,147,188	1,147,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
<b>Local Transit Operating Fund (515)</b>						
Transportation	14,382,290	15,317,290	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		-	935,000
<b>Solid Waste Operating Fund (595)</b>						
Support Services	45,112,467	45,103,119	(9,348)	To adjust budget for 90 day job vacancies.	(9,348)	(9,348)
Working Capital Reserve	1,709,424	1,718,772	9,348	To adjust budget for 90 day job vacancies.	9,348	9,348
<i>Total: Solid Waste Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	785,470	769,188	(16,282)	To adjust budget for 90 day job vacancies.	-	(16,282)
Water Resources	37,096,827	38,751,571	1,654,744	To adjust budget for 90 day job vacancies.	-	(75,256)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
				Total: Water Resources	-	1,654,744
<i>Total: Stormwater Operating Fund</i>			1,638,462		-	1,638,462

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	-	(30,445)
Water Resources	372,941,013	371,876,723	(1,064,290)	To adjust budget for 90 day job vacancies.	(36,286)	(1,064,290)
<i>Total: Water and Sewer Operating Fund</i>			(1,094,735)		(36,286)	(1,094,735)
<b>Administrative Support Fund (665)</b>						
County Administration	4,168,620	4,130,533	(38,087)	To adjust budget for 90 day job vacancies.	-	(38,087)
Financial Services	10,031,179	9,875,133	(156,046)	To adjust budget for 90 day job vacancies.	(15,858)	(156,046)
Human Resources	4,101,535	4,012,153	(89,382)	To adjust budget for 90 day job vacancies.	-	(89,382)
Information Technology	33,285,829	32,971,855	(313,974)	To adjust budget for 90 day job vacancies.	(27,093)	(313,974)
Law	2,474,311	2,464,838	(9,473)	To adjust budget for 90 day job vacancies.	-	(9,473)
Support Services	12,739,019	12,432,249	(306,770)	To adjust budget for 90 day job vacancies.	(50,790)	(306,770)
Non-Departmental	722,500	1,222,500	500,000	GCID20180864 Ratification of all budget amendments.	-	500,000
<i>Total: Administrative Support Fund</i>			(413,732)		(93,741)	(413,732)
<b>Fleet Management Fund (610)</b>						
Support Services	7,413,371	7,400,845	(12,526)	To adjust budget for 90 day job vacancies.	-	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		-	(12,526)
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	60,991,449	60,960,649	(30,800)	To adjust budget for 90 day job vacancies.	-	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		-	(30,800)
<b>Workers' Compensation Fund (604)</b>						
Human Resources	3,900,804	3,893,106	(7,698)	To adjust budget for 90 day job vacancies.	-	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		-	(7,698)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 3,814,831</b>		<b>\$ (400,747)</b>	<b>\$ 3,814,831</b>

# GWINNETT COUNTY, GEORGIA

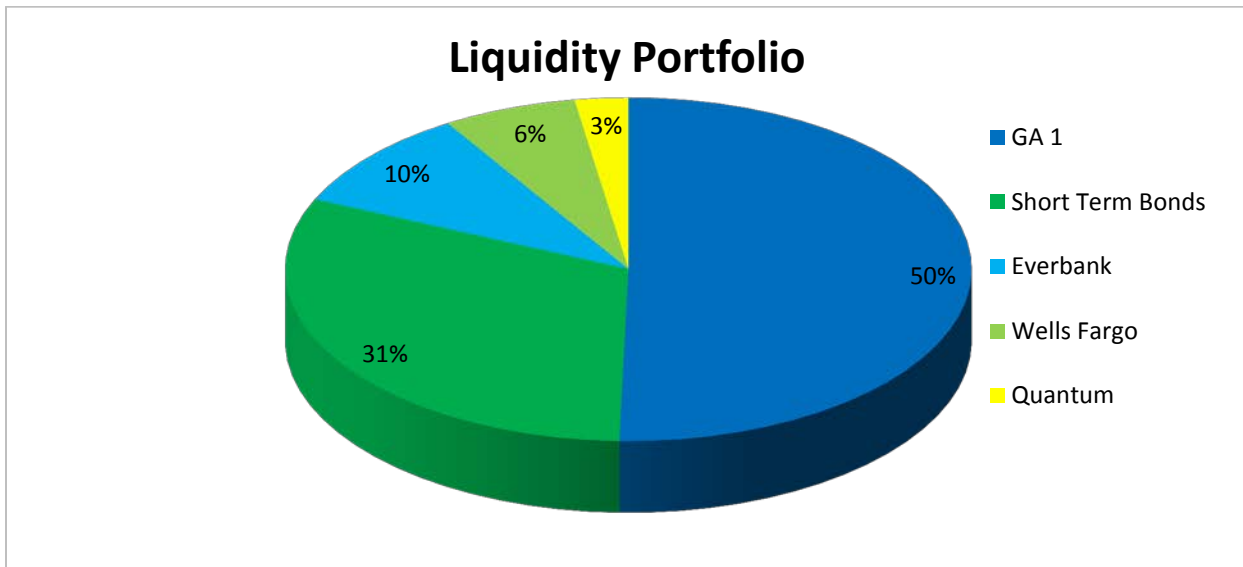
*Investment Update as of  
June 30, 2018*

## *Financial Position as of June 30, 2018*

As of the report date, the County is managing \$1,514,708,618 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at June 30 were:

<b>Liquidity Portfolio</b>		
Interest Bearing	\$ 496,566,192	32.78%
Bonds (Maturity <1yr)	248,374,828	16.40%
Non-Interest Bearing	50,200,639	3.31%
<b>Bond Portfolio</b>	<b>72,517,477</b>	<b>4.79%</b>
<b>Investment Portfolio (Maturity &gt;1yr)</b>	<b>647,049,482</b>	<b>42.72%</b>
<b>Total</b>	<b>\$ 1,514,708,618</b>	<b>100.00%</b>

## Liquidity Portfolio



Liquidity balances include interest bearing accounts at the State Local Government Investment Pool, Georgia Fund 1 (GA1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDARS) network.

# GWINNETT COUNTY, GEORGIA

*Investment Update as of*

*June 30, 2018*

	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
GA1	50.43	400,958,564	1.86
Short Term Bonds	31.24	248,374,828	1.58
Certificates of Deposit	9.49	75,436,394	1.33
Non-Interest Bearing (WF)	6.31	50,200,639	0.00
Money Market, Interest Bearing	2.53	20,171,234	1.84
<b>Total</b>	<b>100.00</b>	<b>795,141,659</b>	<b>1.71 *</b>

\*Excludes non-interest bearing from the yield calculation

At June 30, 2018, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was 1.71% compared to 1.09% at June 30, 2017.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of June 30, the WAC [1.71%] trailed the S&P GIP Gov benchmark [1.84%] by 13 basis points [.13%]. The WAC [1.71%] underperformed the GA1 benchmark [1.96%] by 25 basis points [.25%].

At June 30, 2018, bank deposits held by EverBank, Quantum Bank, and Wells Fargo Bank (WF) totaled \$70,371,873. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

In 2016, the Georgia General Assembly passed a bill (SB0283) which allows banks to use a pooled approach to managing public fund deposit collateralization. The program has been titled the Secure Deposit Program. The bill amended O.C.G.A. 45-8-13 and O.C.G.A. 45-8-1. As of June 30, 2018, Wells Fargo and Quantum Bank are participating in the State's Secure Deposit Program. Both banks are in compliance with their collateral requirements.

At June 30, 2018, the County held \$248,374,828 in short-term bonds with final maturities of less than 1 year. \$116,671,640 were in Operating Funds, \$57,474,445 in 2009 Sales Tax, \$66,955,461 in 2014 Sales Tax, and \$7,273,282 in 2017 Sales Tax. At June 30, 2018, these bonds had a weighted average maturity of 200 days.

## Bond Portfolio

Balances in the Bond Portfolio increased slightly to \$72,517,477 at June 30, 2018, from \$71,365,017 at June 30, 2017. The Bond Portfolio represented 4.79% of the Total Portfolio at June 30, 2018. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

# GWINNETT COUNTY, GEORGIA

Investment Update as of

June 30, 2018

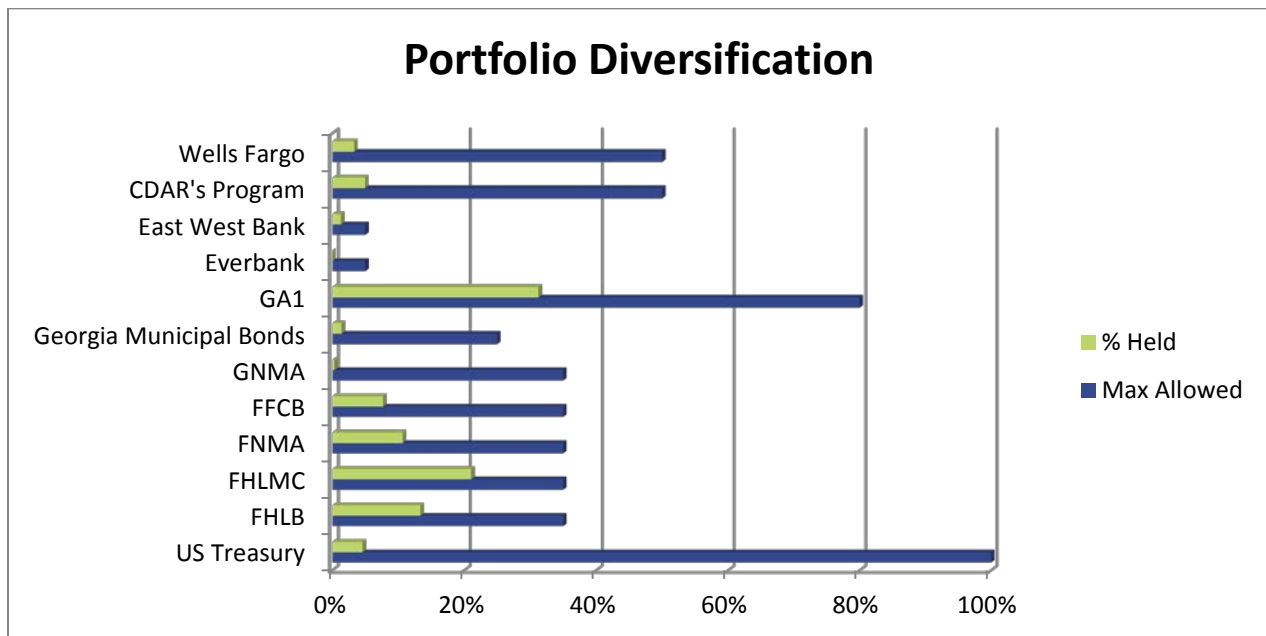
## Investment Portfolio

The nominal value of Long-Term Investment Securities at June 30, 2018 was \$647,049,482 compared to \$509,444,659 at June 30, 2017.

Investment securities held for Operating Funds, 2009 Sales Tax, and 2014 Sales Tax Funds represented 42.72% of the Total Portfolio at June 30, 2018, compared to 36.94% at June 30, 2017.

For the period ended June 30, 2018, bank and investment income earned among all funds totaled \$11,855,847, and of this total, Sales Tax Funds earned \$3,349,254. For the same period 2017, bank and investment income earned among all funds totaled \$6,697,569, and of this total, Sales Tax Funds earned \$1,787,028.

## Securities Portfolios



At June 30, 2018, the market value of the total Securities Portfolio totaled \$881,767,084 and included short-term and long-term internally managed funds and funds managed by Atlanta Capital Management and Public Trust Advisors. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2009, 2014, and 2017 Sales Tax Portfolios with a total market value of \$151,455,466. Public Trust Advisors, LLC manages a portion of the 2014 Sales Tax and 2017 Sales Tax Portfolios with a total market value of \$53,018,938.

# GWINNETT COUNTY, GEORGIA

*Investment Update as of*

*June 30, 2018*

Portfolio	2018 YTD Market Value	2018 YTD Nominal Values	Weighted Average Maturity	Yield to Maturity
Operating	\$548,232,701	\$558,544,989	1.9 years	1.8%
2009 Sales Tax – Total	\$92,359,412	\$92,865,199	0.7 years	1.7%
2014 Sales Tax - Total	\$144,027,878	\$145,766,115	1.3 years	1.5%
2017 Sales Tax - Total	\$97,147,093	\$98,248,007	2.0 years	2.2%
<b>Total</b>	<b>\$881,767,084</b>	<b>\$895,424,310</b>		

The securities portfolio is in compliance with all policy diversification requirements.

Agency	Amount Held (Nominal Value)	% of Total Portfolio	Policy Limit - % of Total Portfolio
FHLMC	\$ 318,760,050	21.0%	35%
FHLB	\$ 202,208,776	13.4%	35%
FNMA	\$ 161,540,401	10.7%	35%
FFCB	\$ 116,830,000	7.7%	35%
UST	\$ 69,705,000	4.6%	100%
GA Municipal Bonds	\$ 21,530,000	1.4%	25%
GNMA	\$ 4,850,083	0.3%	35%

MBS - Subclass of Agencies	Amount Held (Millions)	% of Total Portfolio – Up to 25% Total
FHLMC MBS	\$94.2	6.2%
FNMA MBS	\$50.3	3.3%
GNMA MBS	\$ 4.9	0.3%

## Georgia Fund 1 (GA1)

As of the report date, the County has liquidity funds totaling \$400,958,564 and bond funds totaling \$72,517,477 representing a total of \$473,476,041 invested with GA1 managed by the State of Georgia. Gwinnett's share of this pool accounts for 2.8% of the \$14.5 billion managed by GA1. The current yield at June 30, 2018, was 1.86%, compared to 0.94% at June 30, 2017. Beginning June 29, 2018 the County began participating in a new program with Georgia Fund called Georgia Fund 1 Plus which allocates a portion of the portfolio to short corporate paper. The target for this portfolio will be 25 basis points above GA1.

## Future Actions

Public Trust Advisors and Atlanta Capital Management continue to purchase of up to \$2.5 million per month in the 2017 Sales Tax Portfolio.

The market anticipates that rates will continue to rise in the short term, and staff is actively looking for replacement securities to keep the portfolio short. Staff actively seeks investment opportunities that

# GWINNETT COUNTY, GEORGIA

*Investment Update as of  
June 30, 2018*

adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return.

## U.S. Treasury Yield Curve June 2017 - June 2018

