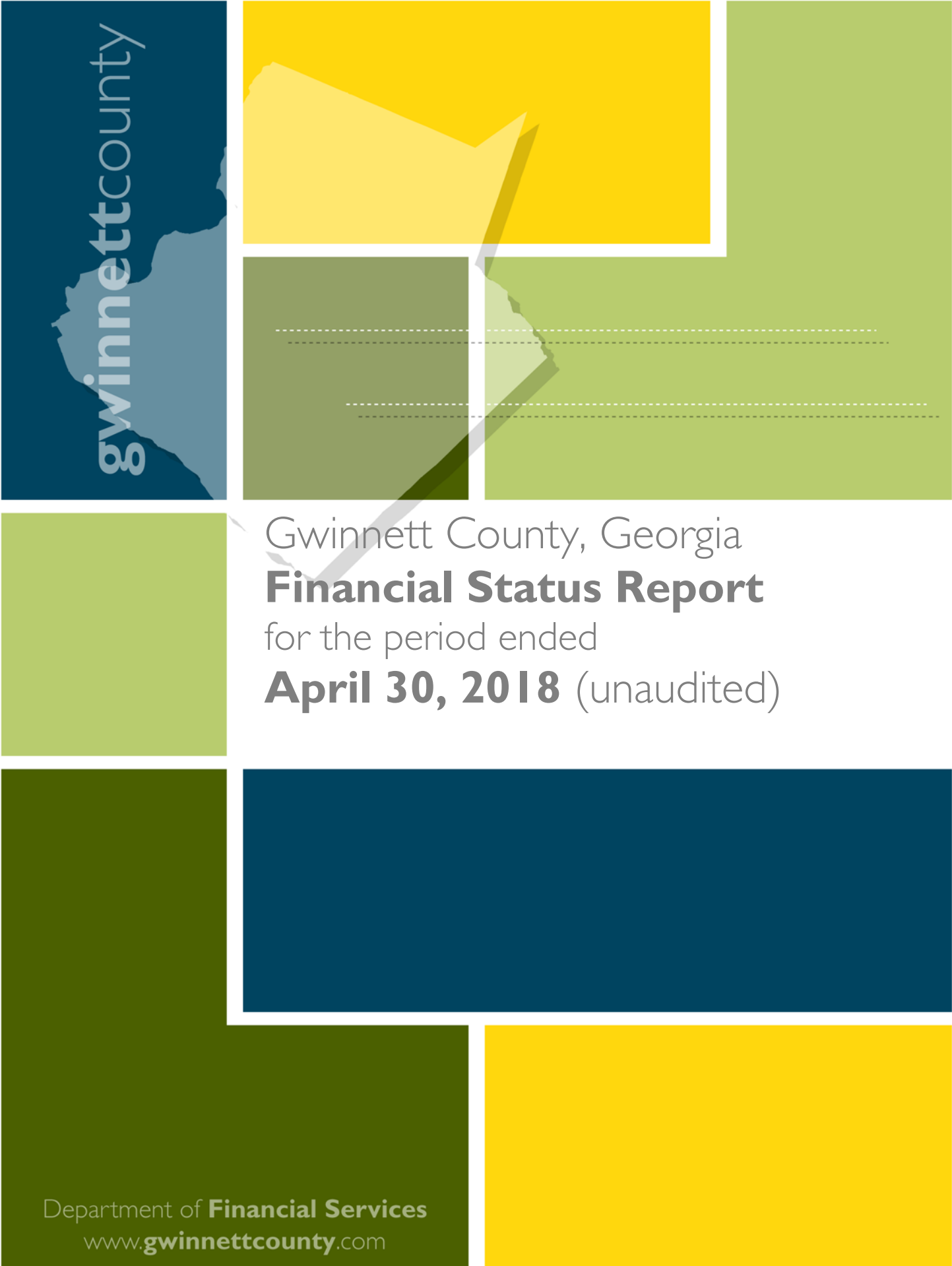




gwinnettcounty



Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**April 30, 2018** (unaudited)



75 Langley Drive • Lawrenceville, GA 30046-6935  
(tel) 770.822.7820 • (fax) 770.822.7818

**gwinnettcounty**

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

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

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

**DATE:** May 23, 2018

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

This report, which includes unaudited information for the fiscal year through April 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 11
Budget Adjustments by Fund Schedule	Page 53
2017 E-911 Reimbursement Reconciliation Report & 2018 Payments	Page 62

# Executive Summary

This report begins with a discussion of notable events that occurred in April and early May, including: 1) annual E-911 payments to cities; 2) the completion of the actuarial reports on the County's Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans; and 3) the continuation of fiscal year 2019 budget preparation. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 10, followed by financial summaries for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations. This report concludes with a summary of 2017 and 2018 payments to cities for E-911 expenses.

## **Annual E-911 Payments to Cities**

In accordance with the Service Delivery Strategy (SDS) agreement, payments to cities providing E-911 dispatch services were made in April in the amount of \$3.5 million. This is shown as a non-departmental expenditure in the financial summary for the E-911 Fund on page 31.

The cities' audits of 2017 E-911 expenses are complete. A final summary and reconciliation to close out this activity is included on page 62 of this report.

## **Actuarial Reports on the Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans**

The County's actuarial firm, Cavanaugh McDonald Consulting, LLC, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans. As of January 1, 2018, the Defined Benefit Pension Plan is funded at 80.81 percent, which is up from last year's funding level of 74.70 percent, and the County's OPEB Plan is funded at 66.50 percent, which is a decrease from last year's funding level of 70.29 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

## **2019 Budget Preparation**

As part of the fiscal year 2019 budget process, departments have submitted their technology and capital budget requests. An official budget kickoff will be held in June, followed by capital review team meetings.

## Recurring Monthly Financial Trends

Investment income across all operating funds is up approximately \$1.4 million, or 70.5 percent, compared to this same time last year. This is primarily due to increased interest rates and additional funds available to invest.

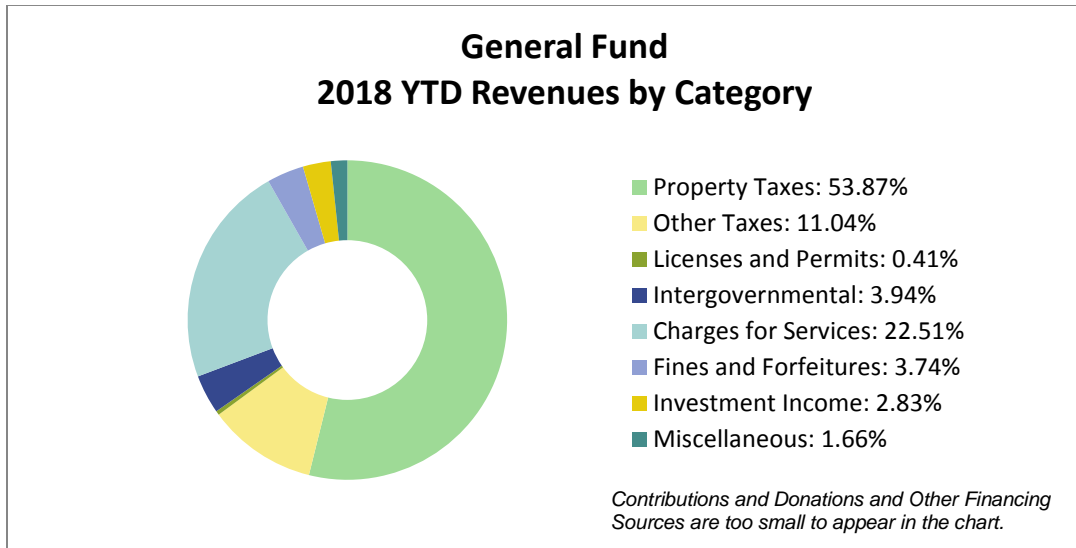
The Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.5 million decrease in stadium operations expenses compared to last year due to movement of funds (from the Tourism Fund) to complete a bond refunding transaction in early 2017.

Expenses in the Local Transit Operating Fund are up approximately \$761,900, or 41.1 percent, compared to this same time last year due to a reduction in grant funds utilized, the installation of Wi-Fi on transit buses, and an increase in the monthly transfer to capital.

Miscellaneous revenue in the Administrative Support Fund is down \$375,500, or 80.5 percent, due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

## General Fund (page 11)

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

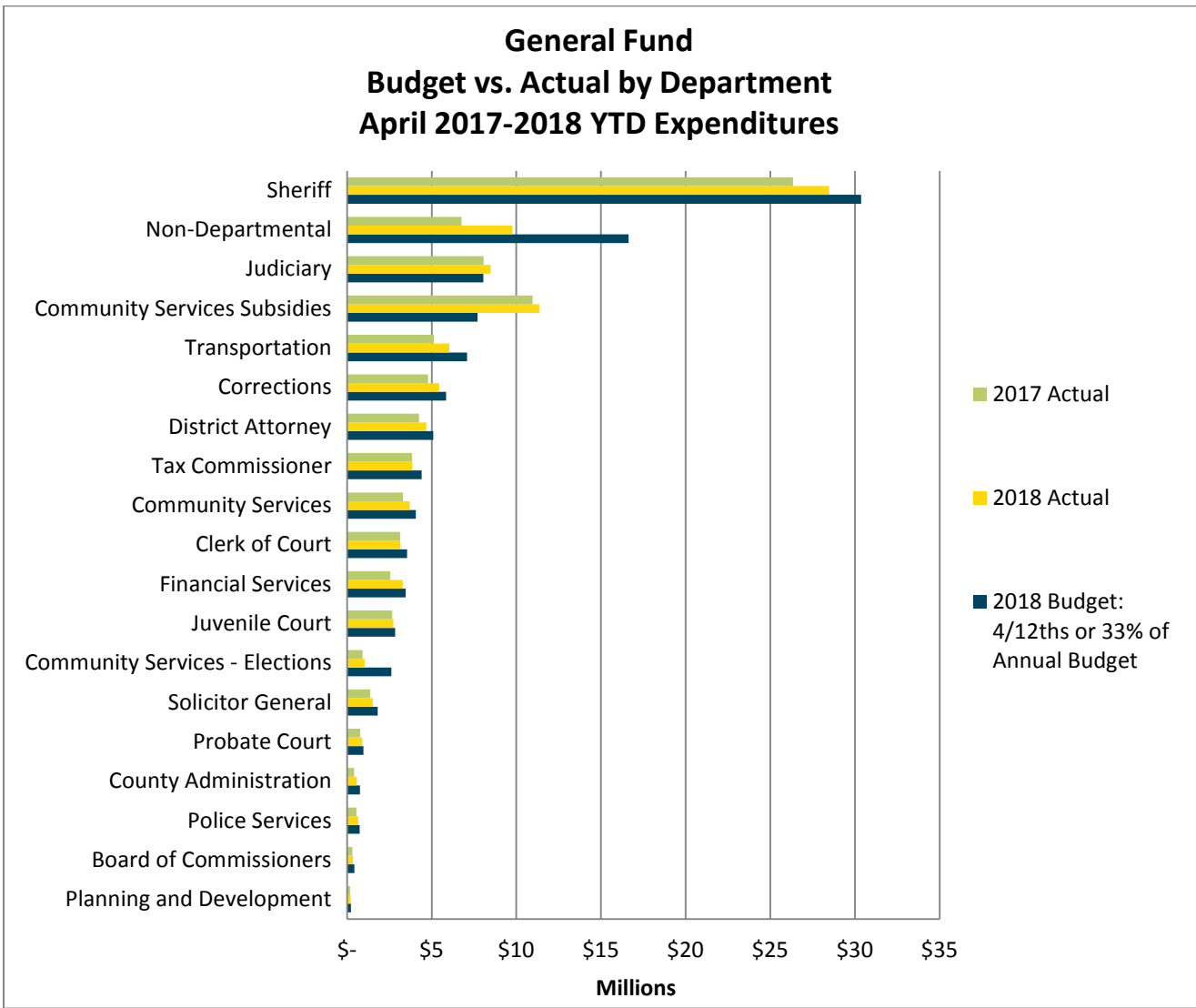


Current year motor vehicle taxes and prior year property taxes make up approximately 54 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

Tax revenues in the General Fund are up \$1.1 million, or 7.9 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 \$504,200, or 10.4 percent, over this same time last year due to increased court revenues in the Sheriff's Office resulting from the relocation of a major registered agent to Gwinnett County.

Fines and forfeitures reflect a \$370,900, or 29.5 percent, decrease compared to this same time last year. The year-over-year decline is primarily attributable to a reduction in probation fine collections.



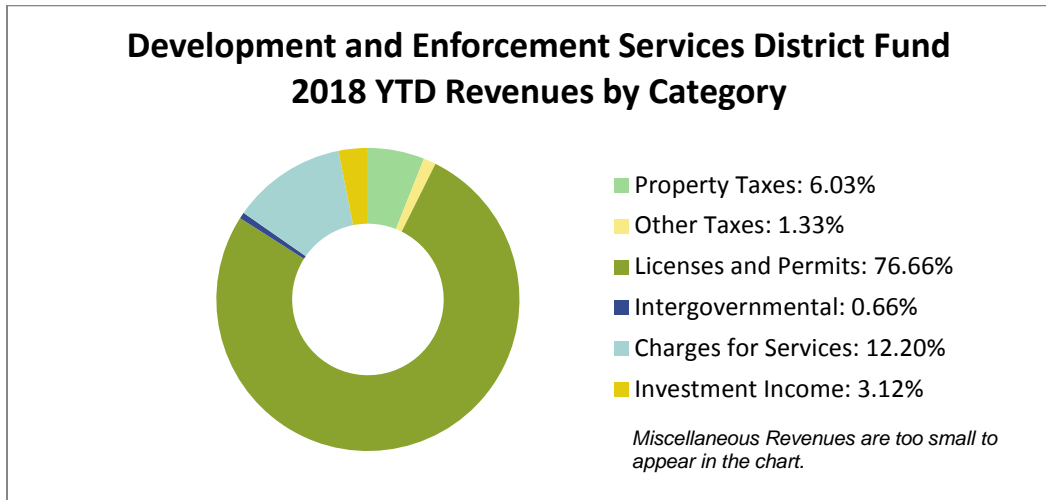
Expenditures for the maintenance of our 800 MHz radio system are \$965,100 lower than last year pending the approval of a change order. The first four monthly payments for 2018 have not yet posted. However, total non-departmental expenditures are higher than this same time last year, primarily due to increases in contributions to capital and contributions to local transit.

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

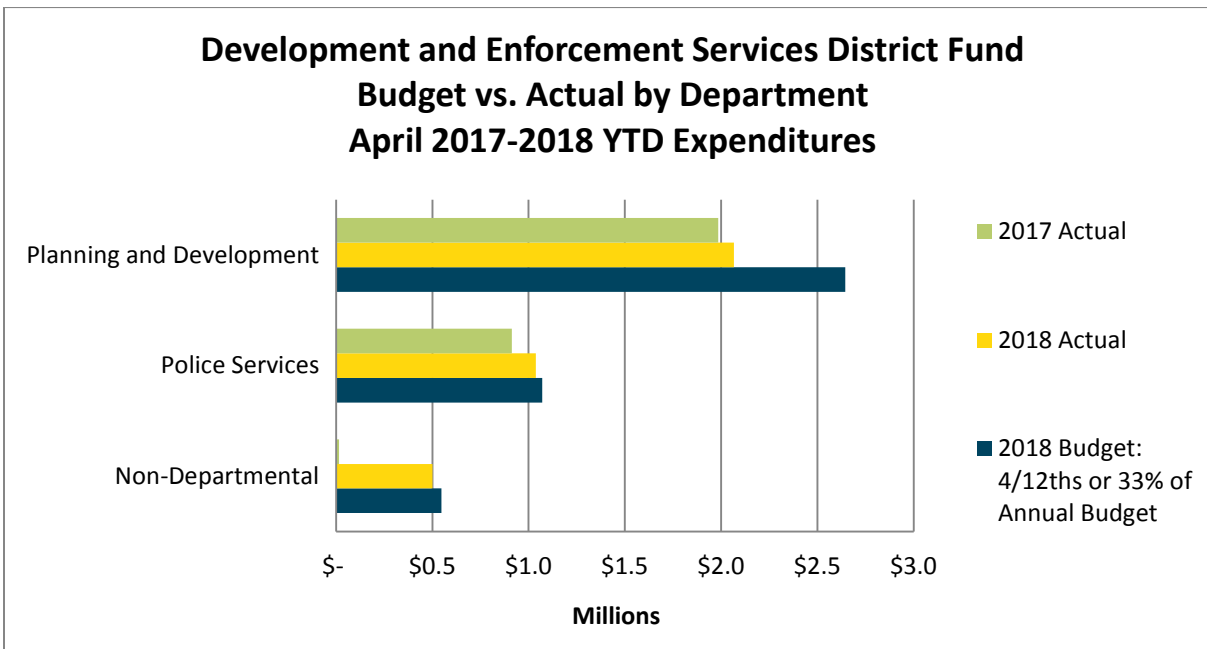
Community Services Subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community services subsidy payments are generally paid quarterly. As of the date of this report,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

# Development and Enforcement Services District Fund (page 14)

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

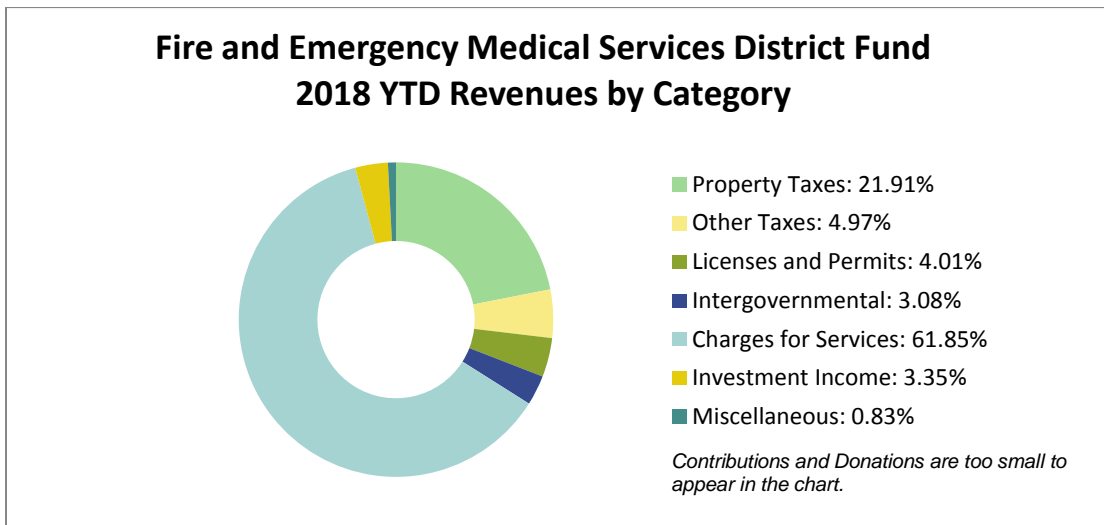


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 53 percent of the fund's annual budget.



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

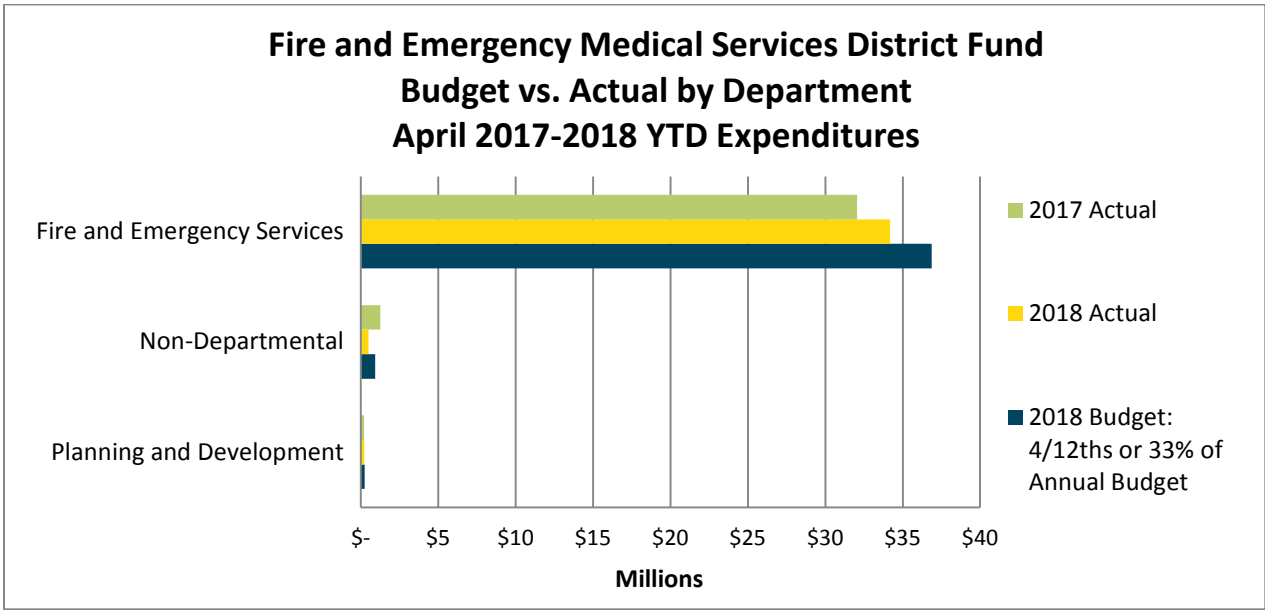
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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



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

Charges for services are up approximately \$302,900, or 10.4 percent, over this same time last year. This is primarily attributable to an increase in ambulance revenues. Medical call volume is up an average of 296 per month compared to this same time last year.

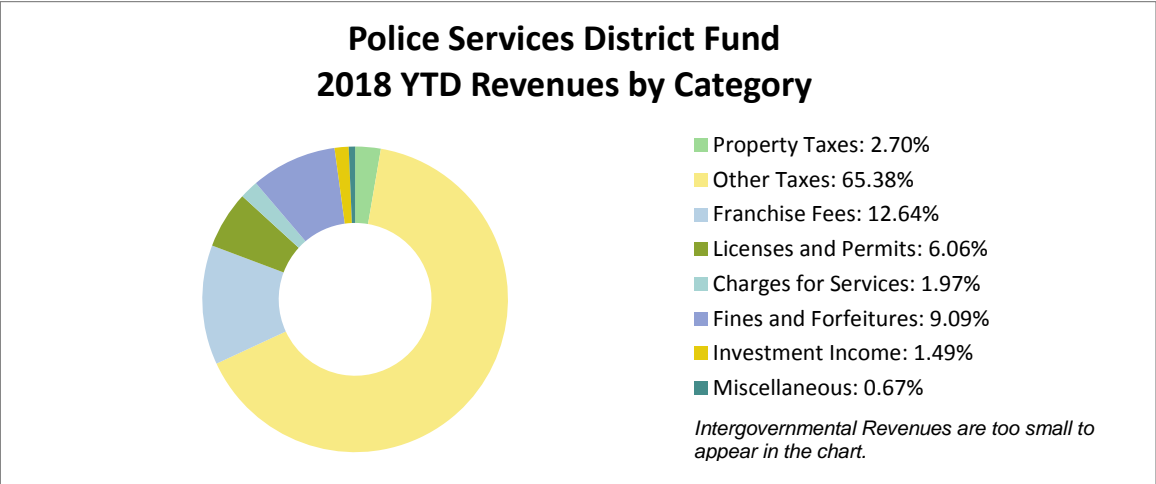




Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$2.1 million, or 6.6 percent, compared to this same time last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process, fewer vacancies, and increases in overtime.

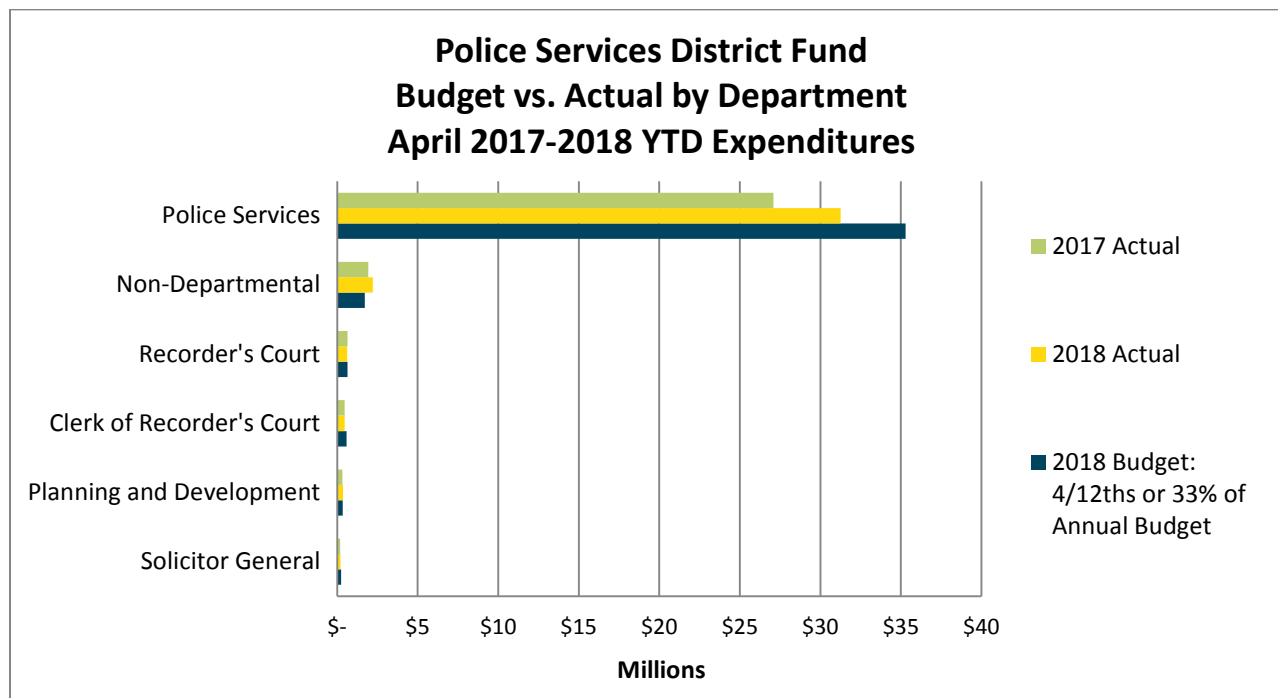
## Police Services District Fund (page 17)

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



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

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

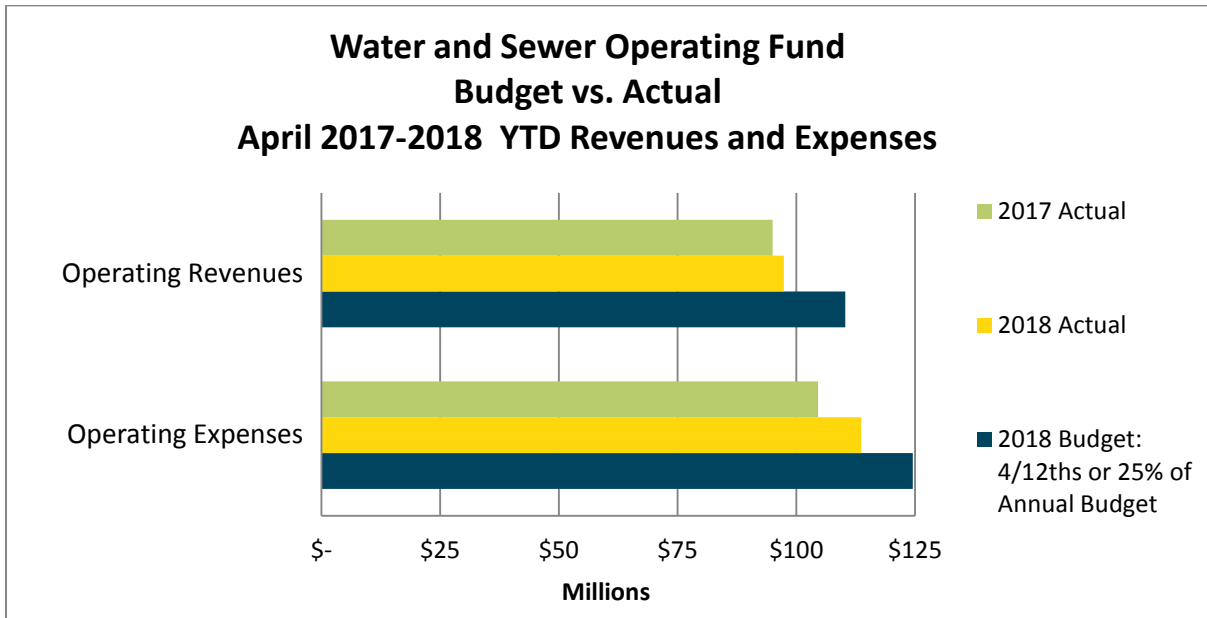


Police Services expenditures in the Police Services District Fund are up approximately \$4.2 million, or 15.4 percent, compared to this same time last year, primarily due to new positions added during the 2018 budget process, fewer vacancies, compensation adjustments, and an increase in the transfer to capital vehicles.

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

## Water and Sewer Operating Fund (page 46)

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



Year-to-date Water and Sewer Operating Fund revenues are approximately \$2.3 million, or 2.4 percent, higher than this time last year. This is primarily attributable to increases in retail water and retail sewer revenues. As of the end of April, year-to-date water consumption is up approximately 2.2 percent over last year.

Although revenues are higher than this time last year, they are approximately \$13 million, or 11.8 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2017. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$9.1 million, or 8.7 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, as well as increases in personnel services.

Although year-to-date expenses are higher than this time last year, they are approximately \$10.9 million, or 8.7 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 gwinnettcountry

## General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
<b>Revenues:</b>						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 15,397,584	6.25%	\$ 14,273,517	6.42%
Licenses and Permits	363,300	363,300	97,856	26.94%	42,912	15.88%
Intergovernmental	3,584,798	3,584,798	934,568	26.07%	775,644	22.25%
Charges for Services	27,327,754	27,327,754	5,340,289	19.54%	4,836,104	19.48%
Fines and Forfeitures	4,303,648	4,303,648	887,341	20.62%	1,258,193	31.85%
Investment Income	866,413	866,413	669,827	77.31%	436,594	72.05%
Contributions and Donations	60,000	62,800	11,505	18.32%	6,665	166.63%
Miscellaneous	965,695	966,695	394,626	40.82%	515,976	52.40%
Other Financing Sources	165,000	165,000	56,740	34.39%	55,000	33.33%
Revenues without Use of Fund Balance	283,807,810	283,811,610	23,790,336	8.38%	22,200,605	8.66%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,079,001	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 320,231,655</b>	<b>\$ 319,890,611</b>	<b>\$ 23,790,336</b>	<b>7.44%</b>	<b>\$ 22,200,605</b>	<b>7.79%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 350,737	27.16%	\$ 309,986	25.53%
County Administration	2,303,160	2,304,160	571,227	24.79%	426,433	23.23%
Financial Services	10,409,954	10,376,868	3,280,748	31.62%	2,557,767	28.03%
Tax Commissioner	13,227,125	13,227,125	3,861,227	29.19%	3,831,875	30.62%
Transportation	21,311,135	21,255,869	6,040,197	28.42%	5,129,949	26.81%
Planning and Development	698,508	698,508	207,324	29.68%	173,744	27.34%
Police Services	2,220,116	2,220,116	666,868	30.04%	556,474	27.87%
Corrections	17,581,177	17,533,802	5,438,344	31.02%	4,783,471	29.92%
Community Services	12,257,181	12,170,192	3,706,746	30.46%	3,313,932	28.76%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	995,814	995,814	492,700	49.48%	483,405	54.41%
Board of Health	1,564,391	1,564,391	782,196	50.00%	782,196	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	87,500	50.00%	87,500	50.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	759,805	759,805	178,191	23.45%	172,029	24.21%
Library Subsidy	17,700,800	17,700,800	8,850,400	50.00%	8,475,400	50.00%
Mental Health	768,297	768,297	384,149	50.00%	384,149	50.00%
Total Community Services Subsidies	23,093,531	23,093,531	11,344,197	49.12%	10,953,740	49.37%
Community Services - Elections	7,892,250	7,868,056	1,041,769	13.24%	918,497	34.12%
Juvenile Court	8,026,992	8,521,358	2,732,951	32.07%	2,673,584	32.56%
Sheriff	90,766,098	91,067,598	28,473,774	31.27%	26,331,703	30.42%
Clerk of Court	10,631,232	10,631,232	3,157,212	29.70%	3,139,937	30.25%

# YTD financial report 2018 gwinnettcouy

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Judiciary	20,945,067	24,137,067	8,480,553	35.13%	8,064,734	33.61%
Probate Court	2,797,379	2,909,879	901,931	31.00%	783,156	31.33%
District Attorney	15,281,202	15,281,202	4,687,792	30.68%	4,249,891	31.42%
Solicitor General	5,450,717	5,451,217	1,519,417	27.87%	1,355,648	28.18%
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	82,642	16.53%	-	-
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	4,994,864	33.33%	1,521,222	33.18%
Contribution to Local Transit	9,467,537	9,467,537	3,155,846	33.33%	2,707,347	33.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	-	0.00%	-	-
Medical Examiner	1,321,138	1,321,138	432,725	32.75%	445,357	32.60%
Motor Vehicle Contribution	9,449,046	9,449,046	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	205,000	205,000	28,495	13.90%	38,400	18.73%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	517,000	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	1,230,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	2,644,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	1,402,500	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	29,635	1.16%	994,708	34.06%
Other Governmental Agencies	502,333	502,333	26,009	5.18%	14,953	2.98%
Other Miscellaneous	200,500	200,500	13,407	6.69%	33,273	27.55%
Total Non-Departmental	54,047,638	49,851,638	9,763,623	19.59%	6,755,260	18.75%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 320,231,655</b>	<b>\$ 319,890,611</b>	<b>\$ 96,226,637</b>	<b>30.08%</b>	<b>\$ 86,309,781</b>	<b>30.30%</b>

Projected Fund Balance December 31 \$ 117,744,037 \$ 118,088,881

Fund Balance as of Report Date \$ 81,731,581

# YTD financial report 2018 gwinnettcouy

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 161,595	33.83%	\$ 271,080	494.93%
Intergovernmental	-	-	-	-	10,225	25.46%
Investment Income	75,000	75,000	55,360	73.81%	32,022	-
Revenues without Use of Fund Balance	552,718	552,718	216,955	39.25%	313,327	330.08%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,250,750</u>	<u>\$ 4,250,750</u>	<u>\$ 216,955</u>	5.10%	<u>\$ 313,327</u>	7.35%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,143,700	97.48%	\$ 4,082,671	95.72%
TOTAL APPROPRIATIONS	<u>\$ 4,250,750</u>	<u>\$ 4,250,750</u>	<u>\$ 4,143,700</u>	97.48%	<u>\$ 4,082,671</u>	95.72%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Fund Balance as of Report Date			\$ 12,061,544			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 141,600	2.05%	\$ 152,989	2.40%
Licenses and Permits	4,054,250	4,054,250	1,475,802	36.40%	1,296,131	32.60%
Intergovernmental	44,634	44,634	12,760	28.59%	9,711	24.09%
Charges for Services	519,835	519,835	234,855	45.18%	210,586	40.64%
Investment Income	65,000	65,000	60,020	92.34%	23,176	64.38%
Miscellaneous	-	-	2,857	-	31	-
Other Financing Sources	659,236	659,236	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,237,237	12,237,237	1,927,894	15.75%	1,692,624	14.56%
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>\$ 1,927,894</b>	<b>15.07%</b>	<b>\$ 1,692,624</b>	<b>14.56%</b>
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,934,797	\$ 2,066,649	26.05%	\$ 1,985,459	27.60%
Police Services	3,211,574	3,211,574	1,037,737	32.31%	913,580	28.17%
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	500,000	31.54%	15,516	10.83%
Total Non-Departmental	1,642,500	1,642,500	500,000	30.44%	15,516	7.75%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,846,661</b>	<b>\$ 12,788,871</b>	<b>\$ 3,604,386</b>	<b>28.18%</b>	<b>\$ 2,914,555</b>	<b>25.08%</b>
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,567,424				
Fund Balance as of Report Date			\$ 8,442,566			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
<b>Revenues:</b>						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 1,828,810	1.95%	\$ 2,002,903	2.36%
Licenses and Permits	901,000	901,000	272,730	30.27%	303,772	33.72%
Intergovernmental	622,174	622,174	209,175	33.62%	135,551	25.38%
Charges for Services	15,485,600	15,485,600	4,207,879	27.17%	3,852,463	24.86%
Investment Income	180,000	180,000	228,118	126.73%	130,688	100.53%
Contributions and Donations	-	-	25	-	100	-
Miscellaneous	1,500	1,500	56,212	3,747.47%	74,610	4,974.00%
Other Financing Sources	5,859,873	5,859,873	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 116,771,197</b>	<b>\$ 116,771,197</b>	<b>\$ 6,802,949</b>	<b>5.83%</b>	<b>\$ 6,500,087</b>	<b>5.89%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 795,471	\$ 777,974	\$ 228,803	29.41%	\$ 219,261	28.95%
Fire and Emergency Services	111,142,967	110,602,418	34,192,123	30.91%	32,060,784	30.67%
<b>Non-Departmental:</b>						
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	500,000	20.66%	1,272,477	26.86%
<b>Total Non-Departmental</b>	<b>2,780,000</b>	<b>2,780,000</b>	<b>500,000</b>	<b>17.99%</b>	<b>1,272,477</b>	<b>24.96%</b>
Appropriations without Contribution to Fund Balance	114,718,438	114,160,392	34,920,926	30.59%	33,552,522	30.39%
Contribution to Fund Balance	2,052,759	2,610,805	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 116,771,197</b>	<b>\$ 116,771,197</b>	<b>\$ 34,920,926</b>	<b>29.91%</b>	<b>\$ 33,552,522</b>	<b>30.39%</b>
Projected Fund Balance December 31	\$ 54,822,325	\$ 55,380,371				
Fund Balance as of Report Date			\$ 24,651,589			



# YTD financial report 2018 gwinnettcountry

## Loganville EMS District Fund (103)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 2,177	48.38%	\$ 1,739	44.22%
Revenues without Use of Fund Balance	4,500	4,500	2,177	48.38%	1,739	44.22%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 45,312</u>	<u>\$ 45,312</u>	<u>\$ 2,177</u>	4.80%	<u>\$ 1,739</u>	3.85%
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 2,074	4.58%	\$ 2,028	4.49%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 45,312</u>	<u>\$ 45,312</u>	<u>\$ 2,074</u>	4.58%	<u>\$ 2,028</u>	4.49%
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Fund Balance as of Report Date			\$ 740,350			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 18,490,289	29.63%	\$ 17,829,836	30.39%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,085,900	4,085,900	1,388,735	33.99%	1,341,285	31.98%
Intergovernmental	255,268	255,268	67,748	26.54%	54,869	24.71%
Charges for Services	785,210	785,210	449,904	57.30%	404,033	39.59%
Fines and Forfeitures	8,125,772	8,125,772	2,082,300	25.63%	2,095,272	23.02%
Investment Income	350,000	350,000	340,639	97.33%	172,748	86.37%
Miscellaneous	382,062	382,062	153,226	40.11%	146,885	53.71%
Other Financing Sources	2,929,937	2,929,937	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	109,601,519	109,601,519	22,972,841	20.96%	22,044,928	20.61%
Use of Fund Balance	7,595,650	6,897,477	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 117,197,169</b>	<b>\$ 116,498,996</b>	<b>\$ 22,972,841</b>	<b>19.72%</b>	<b>\$ 22,044,928</b>	<b>20.61%</b>
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 365,906	34.50%	\$ 320,291	40.44%
Police Services	106,493,225	105,888,552	31,257,648	29.52%	27,086,457	28.94%
Recorder's Court	1,855,316	1,912,816	615,256	32.16%	651,614	33.36%
Solicitor General	738,507	738,507	198,872	26.93%	191,572	25.15%
Clerk of Recorder's Court	1,752,625	1,752,625	458,354	26.15%	463,747	30.26%
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	4,577,250	2,088,323	45.62%	1,819,201	47.84%
Total Non-Departmental	5,296,886	5,145,886	2,208,959	42.93%	1,939,837	44.37%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 117,197,169</b>	<b>\$ 116,498,996</b>	<b>\$ 35,104,995</b>	<b>30.13%</b>	<b>\$ 30,653,518</b>	<b>28.67%</b>
Projected Fund Balance December 31	\$ 57,978,772	\$ 58,676,945				
Fund Balance as of Report Date			\$ 53,442,268			

# YTD financial report 2018 gwinnettcountry

## Recreation Fund (105)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 1,039,356	3.47%	\$ 1,072,027	3.89%
Intergovernmental	185,660	185,660	47,734	25.71%	40,474	25.46%
Charges for Services	4,838,536	4,838,536	1,218,805	25.19%	1,112,558	24.73%
Investment Income	75,000	75,000	96,897	129.20%	49,663	84.86%
Contributions and Donations	38,300	38,300	17	0.04%	250	0.52%
Miscellaneous	2,622,079	2,622,079	837,082	31.92%	784,768	33.50%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,735,571	3,239,891	8.59%	3,059,740	8.82%
Use of Fund Balance	2,149,496	2,120,307	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 39,885,067	\$ 39,855,878	\$ 3,239,891	8.13%	\$ 3,059,740	8.51%
Appropriations:						
Community Services	\$ 38,075,611	\$ 38,046,422	\$ 10,367,257	27.25%	\$ 9,128,624	26.74%
Support Services	191,684	191,684	60,654	31.64%	45,388	25.88%
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	512,591	33.01%	512,337	33.01%
Total Non-Departmental	1,617,772	1,617,772	512,591	31.68%	512,337	31.68%
TOTAL APPROPRIATIONS	\$ 39,885,067	\$ 39,855,878	\$ 10,940,502	27.45%	\$ 9,686,349	26.96%
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,661,051				
Fund Balance as of Report Date			\$ 12,080,747			

# YTD financial report 2018 gwinnettcountry

## Gwinnett Place TAD Fund (165)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018		Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2018 gwinnettcountry

## Indian Trail TAD Fund (162)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018		Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,627	-	\$ 2,238	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,627</u>	-	<u>\$ 2,238</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Fund Balance as of Report Date			\$ 963,586			

# YTD financial report 2018 gwinnettcountry

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018		Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 27,012	-	\$ 4,194	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,012</u>	-	<u>\$ 4,194</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 2,958,211</u>	<u>\$ 2,958,211</u>				
Fund Balance as of Report Date			<u>\$ 2,985,223</u>			

# YTD financial report 2018 gwinnettcountry

## Lake Lucerne TAD Fund (164)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018		Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2018 gwinnettcountry

## Park Place TAD Fund (163)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018		Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,347	-	\$ 1,569	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,347	-	\$ 1,569	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 126,819	\$ 126,819				
Fund Balance as of Report Date			\$ 128,166			



# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 1,347	1.11%	\$ 1,099	0.94%
Investment Income	7,000	7,000	3,282	46.89%	2,621	41.64%
Revenues without Use of Fund Balance	128,872	128,872	4,629	3.59%	3,720	3.02%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 161,783</b>	<b>\$ 161,783</b>	<b>\$ 4,629</b>	<b>2.86%</b>	<b>\$ 3,720</b>	<b>2.32%</b>
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 15,136	9.36%	\$ 24,880	15.53%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 161,783</b>	<b>\$ 161,783</b>	<b>\$ 15,136</b>	<b>9.36%</b>	<b>\$ 24,880</b>	<b>15.53%</b>
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Fund Balance as of Report Date			\$ 1,243,191			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,402,949	\$ 66,946	0.90%	\$ 54,863	0.76%
Investment Income	3,740	3,740	11,834	316.42%	4,649	131.11%
Revenues without Use of Fund Balance	7,394,502	7,406,689	78,780	1.06%	59,512	0.82%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,543,825</b>	<b>\$ 7,556,012</b>	<b>\$ 78,780</b>	<b>1.04%</b>	<b>\$ 59,512</b>	<b>0.80%</b>
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,556,012	\$ 1,847,319	24.45%	\$ 1,789,725	24.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,543,825</b>	<b>\$ 7,556,012</b>	<b>\$ 1,847,319</b>	<b>24.45%</b>	<b>\$ 1,789,725</b>	<b>24.01%</b>
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Fund Balance as of Report Date			\$ 482,634			

# YTD financial report 2018 gwinnettcountry

## Authority Imaging Fund (020)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 194,015	32.00%	\$ 201,953	32.87%
Investment Income	2,407	2,407	933	38.76%	720	32.82%
Revenues without Use of Fund Balance	608,696	608,696	194,948	32.03%	202,673	32.87%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 1,191,421</u>	<u>\$ 1,191,421</u>	<u>\$ 194,948</u>	16.36%	<u>\$ 202,673</u>	21.11%
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 397,140	33.33%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,191,421</u>	<u>\$ 1,191,421</u>	<u>\$ 397,140</u>	33.33%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Fund Balance as of Report Date			\$ 2,550,510			

# YTD financial report 2018 gwinnettcountry

## Corrections Inmate Welfare Fund (085)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 36,798	37.78%	\$ 29,129	33.48%
Miscellaneous	9,600	9,600	4,478	46.65%	3,233	40.41%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 41,276</u>	38.58%	<u>\$ 32,362</u>	34.07%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 2,763	13.60%	\$ 1,923	9.96%
Appropriations without Contribution to Fund Balance	20,315	20,315	2,763	13.60%	1,923	9.96%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 2,763</u>	2.58%	<u>\$ 1,923</u>	2.02%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Fund Balance as of Report Date			\$ 348,180			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 188,004	25.08%	\$ 185,304	23.55%
Investment Income	2,500	2,500	5,345	213.80%	2,153	-
Miscellaneous	-	-	326	-	-	-
Revenues without Use of Fund Balance	752,110	752,110	193,675	25.75%	187,457	23.82%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 884,107</b>	<b>\$ 884,107</b>	<b>\$ 193,675</b>	<b>21.91%</b>	<b>\$ 187,457</b>	<b>14.51%</b>
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 97,520	30.07%	\$ 146,672	31.24%
Solicitor General	559,769	559,769	157,523	28.14%	186,513	22.67%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 884,107</b>	<b>\$ 884,107</b>	<b>\$ 255,043</b>	<b>28.85%</b>	<b>\$ 333,185</b>	<b>25.79%</b>
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Fund Balance as of Report Date			\$ 791,213			

# YTD financial report 2018 gwinnettcountry

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 130,000	\$ 130,000	100.00%	\$ 79,745	270.47%
Investment Income	-	-	-	-	58	-
Revenues without Use of Fund Balance	-	130,000	130,000	100.00%	79,803	270.67%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 140,000</b>	<b>\$ 270,000</b>	<b>\$ 130,000</b>	<b>48.15%</b>	<b>\$ 79,803</b>	<b>46.87%</b>
Appropriations:						
District Attorney	\$ 140,000	\$ 270,000	\$ 1,451	0.54%	\$ 2,947	1.73%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,000</b>	<b>\$ 270,000</b>	<b>\$ 1,451</b>	<b>0.54%</b>	<b>\$ 2,947</b>	<b>1.73%</b>
Projected Fund Balance December 31	\$ 2,793	\$ 2,793				
Fund Balance as of Report Date			\$ 271,342			

# YTD financial report 2018 gwinnettcountry

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018		Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Use of Fund Balance	\$ 23,328	\$ 23,328	\$ -	0.00%	\$ -	-
TOTAL REVENUES	\$ 23,328	\$ 23,328	\$ -	0.00%	\$ -	-
Appropriations:						
District Attorney	\$ 23,328	\$ 23,328	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	\$ 23,328	\$ 23,328	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Fund Balance as of Report Date			\$ 36,666			

# YTD financial report 2018 gwinnettcouy

## E-911 Fund (095)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Charges for Services	\$ 16,991,734	\$ 16,991,734	\$ 6,906,287	40.64%	\$ 6,826,394	42.42%
Investment Income	226,880	226,880	138,966	61.25%	87,785	67.71%
Miscellaneous	-	-	2,212	-	-	-
Revenues without Use of Fund Balance	17,218,614	17,218,614	7,047,465	40.93%	6,914,179	42.62%
Use of Fund Balance	5,558,757	5,369,861	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 22,777,371</b>	<b>\$ 22,588,475</b>	<b>\$ 7,047,465</b>	<b>31.20%</b>	<b>\$ 6,914,179</b>	<b>31.13%</b>
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,205,723	\$ 4,785,698	26.29%	\$ 4,796,884	26.12%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	4,086,763	100.00%	3,528,021	100.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	4,086,763	93.25%	3,528,021	91.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,777,371</b>	<b>\$ 22,588,475</b>	<b>\$ 8,872,461</b>	<b>39.28%</b>	<b>\$ 8,324,905</b>	<b>37.48%</b>
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,204,780				
Fund Balance as of Report Date			\$ 23,749,645			



# YTD financial report 2018 gwinnettcouuty

## Juvenile Court Supervision Fund (030)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018		Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 17,535	32.77%	\$ 20,307	38.78%
Revenues without Use of Fund Balance	53,512	53,512	17,535	32.77%	20,307	38.78%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 61,551</u>	<u>\$ 61,551</u>	<u>\$ 17,535</u>	28.49%	<u>\$ 20,307</u>	38.78%
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 10,438	16.96%	\$ 19,824	41.63%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 61,551</u>	<u>\$ 61,551</u>	<u>\$ 10,438</u>	16.96%	<u>\$ 19,824</u>	37.86%
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Fund Balance as of Report Date			\$ 133,160			

# YTD financial report 2018 gwinnettcountry

## Police Special Justice Fund (070)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 175,002	\$ 175,002	100.00%	\$ 20,496	114.55%
Revenues without Use of Fund Balance	-	175,002	175,002	100.00%	20,496	114.55%
Use of Fund Balance	500,893	325,891	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 175,002</b>	<b>34.94%</b>	<b>\$ 20,496</b>	<b>2.87%</b>
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 75,661	15.11%	\$ 144,055	20.20%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 75,661</b>	<b>15.11%</b>	<b>\$ 144,055</b>	<b>20.20%</b>
Projected Fund Balance December 31	\$ 264,700	\$ 439,702				
Fund Balance as of Report Date			\$ 864,934			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 37,532	\$ 37,532	100.00%	\$ 109,890	100.49%
Revenues without Use of Fund Balance	-	37,532	37,532	100.00%	109,890	100.49%
Use of Fund Balance	582,495	544,963	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 582,495	\$ 582,495	\$ 37,532	6.44%	\$ 109,890	18.04%
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 31,749	5.45%	\$ 88,734	14.57%
TOTAL APPROPRIATIONS	\$ 582,495	\$ 582,495	\$ 31,749	5.45%	\$ 88,734	14.57%
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,151,372				
Fund Balance as of Report Date			\$ 2,702,118			

# YTD financial report 2018 gwinnettcountry

## Sheriff Inmate Fund (090)

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

	FY 2018			FY 2017		
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 202,312	26.70%	\$ 237,080	36.12%
Investment Income	-	-	10,319	-	-	-
<b>TOTAL REVENUES</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 212,631</u>	28.07%	<u>\$ 237,080</u>	30.81%
Appropriations:						
Sheriff	\$ 599,920	\$ 599,920	\$ 73,325	12.22%	\$ 155,706	20.23%
Appropriations without Contribution to Fund Balance	599,920	599,920	73,325	12.22%	155,706	20.23%
Contribution to Fund Balance	157,686	157,686	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 73,325</u>	9.68%	<u>\$ 155,706</u>	20.23%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,268,795				
Fund Balance as of Report Date			\$ 3,250,415			

# YTD financial report 2018 gwinnettcountry

## Sheriff Special Justice Fund (065)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 60,559	\$ 60,559	100.00%	\$ 28,536	100.00%
Investment Income	-	-	-	-	13	-
Revenues without Use of Fund Balance	-	60,559	60,559	100.00%	28,549	100.05%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 160,559</b>	<b>\$ 60,559</b>	<b>37.72%</b>	<b>\$ 28,549</b>	<b>22.21%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 160,559	\$ 572	0.36%	\$ 25,000	19.45%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 160,559</b>	<b>\$ 572</b>	<b>0.36%</b>	<b>\$ 25,000</b>	<b>19.45%</b>
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Fund Balance as of Report Date			\$ 384,031			

# YTD financial report 2018 gwinnettcouuty

## Sheriff Special Treasury Fund (066)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ 112,507	\$ 112,507	100.00%	\$ 167,517	100.00%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	112,507	112,507	100.00%	167,536	100.01%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 150,000</u>	<u>\$ 262,507</u>	<u>\$ 112,507</u>	42.86%	<u>\$ 167,536</u>	52.76%
Appropriations:						
Sheriff	\$ 150,000	\$ 262,507	\$ 65,586	24.98%	\$ 51,636	16.26%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 150,000</u>	<u>\$ 262,507</u>	<u>\$ 65,586</u>	24.98%	<u>\$ 51,636</u>	16.26%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Fund Balance as of Report Date			\$ 466,675			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 61,177	\$ 61,177	100.00%	\$ 33,154	100.00%
Investment Income	-	-	77	-	59	-
Revenues without Use of Fund Balance	-	61,177	61,254	100.13%	33,213	100.18%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 136,177</b>	<b>\$ 61,254</b>	<b>44.98%</b>	<b>\$ 33,213</b>	<b>31.09%</b>
Appropriations:						
Sheriff	\$ 75,000	\$ 136,177	\$ 6,060	4.45%	\$ 12,949	12.12%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 136,177</b>	<b>\$ 6,060</b>	<b>4.45%</b>	<b>\$ 12,949</b>	<b>12.12%</b>
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Fund Balance as of Report Date			\$ 357,770			

# YTD financial report 2018 gwinnettcountry

## Stadium Fund (055)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 248,740	28.43%	\$ 203,295	23.23%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	130,942	12.36%	130,942	12.59%
Miscellaneous	-	-	1	-	-	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
TOTAL REVENUES	<u>\$ 2,334,050</u>	<u>\$ 2,334,050</u>	<u>\$ 779,683</u>	33.40%	<u>\$ 2,724,850</u>	63.28%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,222,879	71.77%	\$ 3,703,283	86.58%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,222,879	71.77%	3,703,283	86.58%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,334,050</u>	<u>\$ 2,334,050</u>	<u>\$ 1,222,879</u>	52.39%	<u>\$ 3,703,283</u>	86.01%
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Fund Balance as of Report Date			\$ 926,779			



# YTD financial report 2018 gwinnettcountry

## Tree Bank Fund (040)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018		Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	<u>\$ 246,105</u>	<u>\$ 246,105</u>				
Fund Balance as of Report Date			<u>\$ 301,105</u>			

# YTD financial report 2018 gwinnettcountry

## Tourism Fund (050)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Fund Balance January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 9,852,000	\$ 2,483,545	25.21%	\$ 2,422,478	26.80%
Charges for Services	100	100	247	247.00%	-	0.00%
Investment Income	25,000	25,000	35,719	142.88%	9,695	-
Miscellaneous	-	-	(2)	-	-	-
TOTAL REVENUES	<u>\$ 9,877,100</u>	<u>\$ 9,877,100</u>	<u>\$ 2,519,509</u>	25.51%	<u>\$ 2,432,173</u>	24.32%
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ 1,109,928	22.56%	\$ 1,174,303	23.85%
Tourism	3,888,580	3,888,580	1,595,458	41.03%	3,379,864	66.57%
Appropriations without Contribution to Fund Balance	8,808,435	8,808,435	2,705,386	30.71%	4,554,167	45.54%
Contribution to Fund Balance	1,068,665	1,068,665	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 9,877,100</u>	<u>\$ 9,877,100</u>	<u>\$ 2,705,386</u>	27.39%	<u>\$ 4,554,167</u>	45.54%
Projected Fund Balance December 31	\$ 11,138,531	\$ 11,138,531				
Fund Balance as of Report Date			\$ 9,883,989			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 56,904	35.57%	\$ 69,493	45.27%
Miscellaneous	780,000	780,000	276,587	35.46%	266,366	34.59%
Other Financing Sources	25,000	25,000	9,180	36.72%	-	-
Revenues without Use of Net Position	965,000	965,000	342,671	35.51%	335,859	36.37%
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>\$ 342,671</b>	<b>29.84%</b>	<b>\$ 335,859</b>	<b>25.62%</b>
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 329,951	28.76%	\$ 364,576	27.83%
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>\$ 329,951</b>	<b>28.74%</b>	<b>\$ 364,576</b>	<b>27.81%</b>
Projected Net Position December 31	\$ 603,549	\$ 603,549				
Net Position as of Report Date			\$ 799,457			

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

# YTD financial report 2018 gwinnettcouy

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 963,379	30.73%	\$ 891,981	31.39%
Investment Income	84,000	84,000	35,334	42.06%	13,266	60.30%
Miscellaneous	22,000	22,000	5,799	26.36%	6,507	29.58%
Other Financing Sources	9,467,537	9,467,537	3,155,846	33.33%	2,707,347	33.33%
Revenues without Use of Net Position	12,708,787	12,708,787	4,160,358	32.74%	3,619,101	32.88%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 14,382,290</b>	<b>\$ 14,382,290</b>	<b>\$ 4,160,358</b>	<b>28.93%</b>	<b>\$ 3,619,101</b>	<b>29.22%</b>
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 25,080	32.45%
Transportation	14,382,290	14,382,290	2,616,750	18.19%	1,829,766	14.87%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 14,382,290</b>	<b>\$ 14,382,290</b>	<b>\$ 2,616,750</b>	<b>18.19%</b>	<b>\$ 1,854,846</b>	<b>14.98%</b>
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Net Position as of Report Date			\$ 7,325,544			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 215,183	27.77%	\$ 197,096	28.16%
Charges for Services	45,756,741	45,756,741	15,168,448	33.15%	14,917,217	32.95%
Investment Income	300,000	300,000	323,363	107.79%	170,886	76.99%
Miscellaneous	150	150	568	378.67%	74	148.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 15,707,562</u>	33.54%	<u>\$ 15,285,273</u>	33.09%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,112,467	\$ 10,600,558	23.50%	\$ 10,439,295	23.46%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	45,122,467	45,122,467	10,600,558	23.49%	10,439,295	23.46%
Working Capital Reserve	1,709,424	1,709,424	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 10,600,558</u>	22.64%	<u>\$ 10,439,295</u>	22.60%
Projected Net Position December 31	\$ 20,250,604	\$ 20,250,604				
Net Position as of Report Date			\$ 23,648,184			

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

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

# YTD financial report 2018 gwinnettcountry

## Stormwater Operating Fund (590)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 370,379	1.17%	\$ 251,858	0.80%
Investment Income	355,000	355,000	170,096	47.91%	83,602	69.67%
Miscellaneous	15,000	15,000	1,845	12.30%	-	0.00%
Revenues without Use of Net Position	32,064,035	32,064,035	542,320	1.69%	335,460	1.06%
Use of Net Position	5,908,262	7,620,210	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 37,972,297</b>	<b>\$ 39,684,245</b>	<b>\$ 542,320</b>	<b>1.37%</b>	<b>\$ 335,460</b>	<b>1.05%</b>
Appropriations:						
Planning and Development	\$ 785,470	\$ 785,470	\$ 185,288	23.59%	\$ 174,220	23.75%
Water Resources*	37,096,827	38,808,775	11,849,589	30.53%	9,883,446	31.63%
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>\$ 39,684,245</b>	<b>\$ 12,034,877</b>	<b>30.33%</b>	<b>\$ 10,057,666</b>	<b>31.36%</b>
Projected Net Position December 31	\$ 23,573,056	\$ 21,861,108				
Net Position as of Report Date			\$ 17,988,761			

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

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,491,984	\$ 88,720,221	28.12%	\$ 87,047,129	27.90%
Investment Income	500,000	500,000	840,985	168.20%	510,005	115.91%
Contributions and Donations	14,941,303	14,941,303	7,512,532	50.28%	7,339,243	44.41%
Miscellaneous	-	-	259,210	-	132,928	-
Revenues without Use of Net Position	<u>330,933,287</u>	<u>330,933,287</u>	<u>97,332,948</u>	29.41%	<u>95,029,305</u>	28.89%
Use of Net Position	43,192,781	42,629,962	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b><u>\$ 374,126,068</u></b>	<b><u>\$ 373,563,249</u></b>	<b><u>\$ 97,332,948</u></b>	26.06%	<b><u>\$ 95,029,305</u></b>	26.87%
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 296,587	29.97%	\$ 233,719	26.10%
Water Resources*	372,941,013	372,408,639	113,365,737	30.44%	104,366,841	29.60%
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	<u>165,000</u>	<u>165,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 374,126,068</u></b>	<b><u>\$ 373,563,249</u></b>	<b><u>\$ 113,662,324</u></b>	30.43%	<b><u>\$ 104,600,560</u></b>	29.58%
Projected Net Position December 31	<u>\$ 115,757,713</u>	<u>\$ 116,320,532</u>				
Net Position as of Report Date			<u>\$ 142,621,118</u>			

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

# YTD financial report 2018 gwinnettcountry

## Administrative Support Fund (665)

The Administrative Support Fund is used to account for the activities of all central support departments: Information Technology Services, Support Services, Human Resources, Law, Financial Services, with the exception of the Tax Assessor, and County Administration, with the exception of the County Clerk and Board of Commissioners. 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 20,365,215	31.48%	\$ 18,280,228	31.91%
Investment Income	60,000	60,000	62,423	104.04%	32,885	57.72%
Miscellaneous	258,923	258,923	91,253	35.24%	466,771	50.77%
Revenues without Use of Net Position	65,018,759	65,018,759	20,518,891	31.56%	18,779,884	32.23%
Use of Net Position	2,504,234	1,957,192	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 67,522,993</b>	<b>\$ 66,975,951</b>	<b>\$ 20,518,891</b>	<b>30.64%</b>	<b>\$ 18,779,884</b>	<b>31.43%</b>
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,148,662	\$ 1,173,869	28.30%	\$ 1,151,882	28.30%
Financial Services	10,031,179	9,936,794	2,903,718	29.22%	2,703,138	28.69%
Human Resources	4,101,535	4,052,055	1,252,767	30.92%	1,070,881	29.68%
Information Technology Services	33,285,829	33,031,071	8,132,904	24.62%	8,112,459	28.89%
Law	2,474,311	2,474,311	747,934	30.23%	724,473	31.27%
Support Services	12,739,019	12,610,558	3,534,039	28.02%	3,322,426	30.11%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	718,500	248,220	34.55%	119,785	9.81%
Total Non-Departmental	722,500	722,500	248,220	34.36%	119,785	9.77%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,522,993</b>	<b>\$ 66,975,951</b>	<b>\$ 17,993,451</b>	<b>26.87%</b>	<b>\$ 17,205,044</b>	<b>28.79%</b>
Projected Net Position December 31	\$ 8,162,724	\$ 8,709,766				
Net Position as of Report Date			\$ 13,192,398			



# YTD financial report 2018 gwinnettcountry

## Auto Liability Fund (606)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 266,667	33.33%	\$ 266,667	33.33%
Investment Income	16,000	16,000	12,368	77.30%	6,375	43.85%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	279,035	34.20%	273,227	33.54%
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>\$ 279,035</b>	<b>26.97%</b>	<b>\$ 273,227</b>	<b>26.44%</b>
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,034,705	\$ 328,247	31.72%	\$ 446,585	43.22%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,034,705</b>	<b>\$ 1,034,705</b>	<b>\$ 328,247</b>	<b>31.72%</b>	<b>\$ 446,585</b>	<b>43.22%</b>
Projected Net Position December 31	\$ 1,943,242	\$ 1,943,242				
Net Position as of Report Date			\$ 2,112,735			

# YTD financial report 2018 gwinnettcountry

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 2,125,936	32.09%	\$ 1,770,961	30.89%
Miscellaneous	275,800	275,800	273,489	99.16%	275,210	101.67%
Revenues without Use of Net Position	6,900,468	6,900,468	2,399,425	34.77%	2,046,171	34.08%
Use of Net Position	717,503	704,977	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,617,971</b>	<b>\$ 7,605,445</b>	<b>\$ 2,399,425</b>	<b>31.55%</b>	<b>\$ 2,046,171</b>	<b>31.65%</b>
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,400,845	\$ 2,197,751	29.70%	\$ 1,935,751	30.01%
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	63,533	33.33%	-	-
Total Non-Departmental	204,600	204,600	63,533	31.05%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,617,971</b>	<b>\$ 7,605,445</b>	<b>\$ 2,261,284</b>	<b>29.73%</b>	<b>\$ 1,935,751</b>	<b>29.94%</b>
Projected Net Position December 31	\$ 84,112	\$ 96,638				
Net Position as of Report Date			\$ 939,756			

# YTD financial report 2018 gwinnettcouuty

## Group Self-Insurance Fund (605)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 20,127,796	35.22%	\$ 18,281,656	35.23%
Investment Income	250,000	250,000	154,936	61.97%	119,281	68.16%
Miscellaneous	-	-	199,950	-	76,131	-
Revenues without Use of Net Position	57,398,345	57,398,345	20,482,682	35.69%	18,477,068	35.48%
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>\$ 20,482,682</b>	<b>33.59%</b>	<b>\$ 18,477,068</b>	<b>33.56%</b>
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,960,649	\$ 17,784,809	29.17%	\$ 17,447,286	31.70%
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>\$ 17,784,809</b>	<b>29.17%</b>	<b>\$ 17,447,286</b>	<b>31.69%</b>
Projected Net Position December 31	\$ 23,357,695	\$ 23,388,495				
Net Position as of Report Date			\$ 29,658,672			

# YTD financial report 2018 gwinnettcouuty

## 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 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 1,666,667	33.33%	\$ 1,500,000	33.33%
Investment Income	97,500	97,500	51,768	53.10%	40,293	53.72%
Miscellaneous	-	-	11,822	-	357,827	-
Revenues without Use of Net Position	5,097,500	5,097,500	1,730,257	33.94%	1,898,120	41.49%
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>\$ 1,730,257</b>	<b>23.07%</b>	<b>\$ 1,898,120</b>	<b>26.17%</b>
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 3,794,233	50.66%	\$ 3,758,319	51.89%
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>\$ 3,794,233</b>	<b>50.59%</b>	<b>\$ 3,758,319</b>	<b>51.82%</b>
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Net Position as of Report Date			\$ 7,265,839			

# YTD financial report 2018 gwinnettcountry

## Workers' Compensation Fund (604)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 04/30/2018	Actuals YTD as of 04/30/2018	% Actual to Current Budget	Actuals YTD as of 04/30/2017	% Actual to 04/30/2017 Budget
Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 833,334	33.33%	\$ 833,334	33.33%
Investment Income	128,500	128,500	64,131	49.91%	48,893	97.79%
Miscellaneous	-	-	66,647	-	3,996	-
Revenues without Use of Net Position	2,628,500	2,628,500	964,112	36.68%	886,223	34.75%
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>\$ 964,112</b>	<b>24.70%</b>	<b>\$ 886,223</b>	<b>26.18%</b>
Appropriations:						
Human Resources	\$ 3,900,804	\$ 3,893,106	\$ 1,572,349	40.39%	\$ 1,184,396	35.09%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,910,804</b>	<b>\$ 3,903,106</b>	<b>\$ 1,572,349</b>	<b>40.28%</b>	<b>\$ 1,184,396</b>	<b>34.98%</b>
Projected Net Position December 31	\$ 6,356,575	\$ 6,364,273				
Net Position as of Report Date			\$ 7,030,642			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 04/30/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ -	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
Miscellaneous	965,695	966,695	1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
Use of Fund Balance	27,423,845	27,079,001	(344,844)	To adjust budget for 90 day job vacancies.	(68,554)	(344,844)
<i>Total: General Fund</i>			(341,044)		(68,554)	(341,044)
<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.	(14,776)	(57,790)
<i>Total: Development and Enforcement Services District Fund</i>			(57,790)		(14,776)	(57,790)
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	7,595,650	6,897,477	(698,173)	To adjust budget for 90 day job vacancies.	(206,834)	(698,173)
<i>Total: Police Services District Fund</i>			(698,173)		(206,834)	(698,173)
<b>Recreation Fund (105)</b>						
Use of Fund Balance	2,149,496	2,120,307	(29,189)	To adjust budget for 90 day job vacancies.	-	(29,189)
<i>Total: Recreation Fund</i>			(29,189)		-	(29,189)
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,390,762	7,402,949	12,187	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
<i>Total: Street Lighting Fund</i>			12,187		-	12,187

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	130,000	130,000	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	59,720	130,000
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			130,000		59,720	130,000
<b>E-911 Fund (095)</b>						
Use of Fund Balance	5,558,757	5,369,861	(188,896)	To adjust budget for 90 day job vacancies.	(32,365)	(188,896)
<i>Total: E-911 Fund</i>			(188,896)		(32,365)	(188,896)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	175,002	175,002	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	75,123	175,002
Use of Fund Balance	500,893	325,891	(175,002)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(75,123)	(175,002)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	37,532	37,532	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	28,722	37,532
Use of Fund Balance	582,495	544,963	(37,532)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(28,722)	(37,532)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	60,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	23,105	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		23,105	60,559
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	112,507	112,507	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	112,507	112,507
<i>Total: Sheriff Special Treasury Fund</i>			112,507		112,507	112,507

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	61,177	61,177	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	60,439	61,177
<i>Total: Sheriff Special State Fund</i>			61,177		60,439	61,177
<b>Airport Operating Fund (520)</b>						
Use of Net Position	183,188	183,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	5,908,262	7,620,210	1,711,948	To adjust budget for 90 day job vacancies.	-	(18,052)
				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>			1,711,948		-	1,711,948
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	43,192,781	42,629,962	(562,819)	To adjust budget for 90 day job vacancies.	(82,684)	(562,819)
<i>Total: Water and Sewer Operating Fund</i>			(562,819)		(82,684)	(562,819)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	2,504,234	1,957,192	(547,042)	To adjust budget for 90 day job vacancies.	(173,368)	(547,042)
<i>Total: Administrative Support Fund</i>			(547,042)		(173,368)	(547,042)
<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)	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		(12,526)	(12,526)



Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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.	(16,866)	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		(16,866)	(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.	(7,262)	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		(7,262)	(7,698)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (387,599)</b>		<b>\$ (359,464)</b>	<b>\$ (387,599)</b>

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 04/30/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - April	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	21,255,869	(55,266)	To adjust budget for 90 day job vacancies.	(11,741)	(55,266)
Corrections	17,581,177	17,533,802	(47,375)	To adjust budget for 90 day job vacancies.	(35,948)	(93,375)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	46,000
				<b>Total: Corrections</b>	<b>(35,948)</b>	<b>(47,375)</b>
Community Services	12,257,181	12,170,192	(86,989)	To adjust budget for 90 day job vacancies.	(20,865)	(89,789)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				<b>Total: Corrections</b>	<b>(20,865)</b>	<b>(86,989)</b>
Community Services - Elections	7,892,250	7,868,056	(24,194)	To adjust budget for 90 day job vacancies.	-	(24,194)
Juvenile Court	8,026,992	8,521,358	494,366	Transfer from Non-Departmental: Court Reporters Reserve.	-	116,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	364,500
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				To adjust budget for 90 day job vacancies.	-	(49,134)
				<b>Total: Juvenile Court</b>	<b>-</b>	<b>494,366</b>
Sheriff	90,766,098	91,067,598	301,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	301,500
Judiciary	20,945,067	24,137,067	3,192,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	1,882,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	257,000
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,053,000
				<b>Total: Judiciary</b>	<b>-</b>	<b>3,192,000</b>

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	2,797,379	2,909,879	112,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	3,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	109,500
				Total: Probate Court	-	112,500
Solicitor General	5,450,717	5,451,217	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental:						
Reserves - Court Interpreters	840,000	517,000	(323,000)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(257,000)
				Transfer to Probate Court.	-	(3,000)
				Total: Reserves - Court Interpreters	-	(323,000)
Reserves - Court Reporters	2,400,000	1,230,500	(1,169,500)	Transfer to Juvenile Court.	-	(116,000)
				Transfer to Judiciary.	-	(1,053,000)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(1,169,500)
Reserves - Indigent Defense	5,000,000	2,644,000	(2,356,000)	Transfer to Juvenile Court.	-	(364,500)
				Transfer to Judiciary.	-	(1,882,000)
				Transfer to Probate Court.	-	(109,500)
				Total: Reserves - Indigent Defense	-	(2,356,000)
Reserves - Prisoner Medical	1,750,000	1,402,500	(347,500)	Transfer to Corrections.	-	(46,000)
				Transfer to Sheriff.	-	(301,500)
				Total: Reserves - Prisoner Medical	-	(347,500)
Total Non-Departmental			(4,196,000)		-	(4,196,000)
<i>Total: General Fund</i>			(341,044)		(68,554)	(341,044)
<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.	(14,776)	(57,790)
<i>Total: Development and Enforcement Services District Fund</i>			(57,790)		(14,776)	(57,790)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	110,602,418	(540,549)	To adjust budget for 90 day job vacancies.	(239,410)	(540,549)
Contribution to Fund Balance	2,052,759	2,610,805	558,046	To adjust budget for 90 day job vacancies.	239,410	558,046
<i>Total: Fire and Emergency Services District Fund</i>			-		-	-

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	106,493,225	105,888,552	(604,673)	To adjust budget for 90 day job vacancies.	(206,834)	(698,173)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	93,500
				Total: Police Services	(206,834)	(604,673)
Recorder's Court	1,855,316	1,912,816	57,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	13,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	44,000
				Total: Recorder's Court	-	57,500
Non-Departmental	5,296,886	5,145,886	(151,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(13,500)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(44,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(93,500)
				Total: Non-Departmental	-	(151,000)
<i>Total: Police Services District Fund</i>			(698,173)		(206,834)	(698,173)
<b>Recreation Fund (105)</b>						
Community Services	38,075,611	38,046,422	(29,189)	To adjust budget for 90 day job vacancies.	-	(29,189)
<i>Total: Recreation Fund</i>			(29,189)		-	(29,189)
<b>Street Lighting Fund (002)</b>						
Transportation	7,543,825	7,556,012	12,187	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
<i>Total: Street Lighting Fund</i>			12,187		-	12,187
<b>District Attorney Federal Justice Asset Sharing (080)</b>						
District Attorney	140,000	270,000	130,000	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	59,720	130,000
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			130,000		59,720	130,000

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>E-911 Fund (095)</b>						
Police Services	18,394,619	18,205,723	(188,896)	To adjust budget for 90 day job vacancies.	(32,365)	(188,896)
<i>Total: E-911 Fund</i>			(188,896)		(32,365)	(188,896)
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	160,559	60,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	23,105	60,559
<i>Total: Sheriff Special Justice Fund</i>			60,559		23,105	60,559
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	262,507	112,507	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	112,507	112,507
<i>Total: Sheriff Special Treasury Fund</i>			112,507		112,507	112,507
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	75,000	136,177	61,177	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	60,439	61,177
<i>Total: Sheriff Special State Fund</i>			61,177		60,439	61,177
<b>Airport Operating Fund (520)</b>						
Transportation	1,147,188	1,147,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Water Resources	37,096,827	38,808,775	1,711,948	To adjust budget for 90 day job vacancies.	-	(18,052)
				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>			1,711,948		-	1,711,948

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - April	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	372,408,639	(532,374)	To adjust budget for 90 day job vacancies.	(82,684)	(532,374)
<i>Total: Water and Sewer Operating Fund</i>			(562,819)		(82,684)	(562,819)
<b>Administrative Support Fund (665)</b>						
County Administration	4,168,620	4,148,662	(19,958)	To adjust budget for 90 day job vacancies.	-	(19,958)
Financial Services	10,031,179	9,936,794	(94,385)	To adjust budget for 90 day job vacancies.	(53,279)	(94,385)
Human Resources	4,101,535	4,052,055	(49,480)	To adjust budget for 90 day job vacancies.	(27,940)	(49,480)
Information Technology	33,285,829	33,031,071	(254,758)	To adjust budget for 90 day job vacancies.	(70,284)	(254,758)
Support Services	12,739,019	12,610,558	(128,461)	To adjust budget for 90 day job vacancies.	(21,865)	(128,461)
<i>Total: Administrative Support Fund</i>			(547,042)		(173,368)	(547,042)
<b>Fleet Management (610)</b>						
Support Services	7,413,371	7,400,845	(12,526)	To adjust budget for 90 day job vacancies.	(12,526)	(12,526)
<i>Total: Fleet Management Fund</i>			(12,526)		(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.	(16,866)	(30,800)
<i>Total: Group Self-Insurance Fund</i>			(30,800)		(16,866)	(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.	(7,262)	(7,698)
<i>Total: Workers' Compensation Fund</i>			(7,698)		(7,262)	(7,698)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (387,599)</b>		<b>\$ (359,464)</b>	<b>\$ (387,599)</b>

## 2017 E-911 Reimbursement Reconciliation Report & 2018 Payments

---

Gwinnett County receives revenue from subscriber fees of wired and wireless telecommunication providers and uses this revenue to provide Emergency 911 (E-911) dispatch services across the County.

The cities of Duluth, Lawrenceville, Norcross, Snellville and Suwanee maintain their own E-911 dispatch service for their respective cities. As a part of the Service Delivery Strategy (SDS) agreement, a 911 Advisory Committee was established, and Gwinnett County reimburses the cities for all approved expenses to provide the dispatch services.

### 2017 and 2018 Payments to Cities for E-911 Expenses

2017	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Payments to Cities in 2017	\$775,838	\$872,368	\$675,572	\$746,240	\$458,003	\$3,528,021
Cities' Audited Actual Expenses Incurred in 2017	816,471	809,749	708,461	695,545	459,864	3,490,091
Additional Payments to (from) Cities	40,634	(62,619)	32,889	(50,695)	1,861	(37,930)
<b>Total Payments to Cities for 2017 Expenses</b>	<b>\$816,471</b>	<b>\$809,749</b>	<b>\$708,461</b>	<b>\$695,545</b>	<b>\$459,864</b>	<b>\$3,490,091</b>

2018	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Total Budget for 2018 Payments to Cities						\$4,362,752
2018 Budget requests submitted by Cities	\$998,644	\$916,820	\$913,874	\$762,154	\$495,272	\$4,086,764

During 2017, the County disbursed \$3.5 million to the cities for E-911 related expenses. The amount was based on budget submissions and approved by the E-911 Advisory Committee. After the County's 2017 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred in 2017. Based on the cities' audited expenses, nearly \$38,000 was returned to the County.

As part of the County's annual budget process in the summer of 2017, the cities submitted their 2018 E-911 budgets, and the E-911 Advisory Committee approved nearly \$4.086 million in 2018 payments to the cities. The County's 2018 E-911 budget was prepared with appropriations of approximately \$4.362 million to ensure that adequate budget, if needed, is available for E-911 true-up payments to the cities. These annual budget payments were processed in April.