



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
JANUARY 31, 2019
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: February 21, 2019

SUBJECT: Monthly Financial Report for the Period Ended January 31, 2019

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 53

EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in January and early February, including the adoption of the fiscal year 2019 budget and the beginning of the fiscal year 2018 external audit.

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

Fiscal Year 2019 Budget Adoption

The Gwinnett County Board of Commissioners adopted a \$1.82 billion budget for fiscal year 2019 on January 3, 2019. The adopted budget includes an operating budget of \$1.39 billion and a capital budget of \$438 million. The operating budget, excluding transfers between funds, is up approximately 4.8 percent from the 2018 budget, primarily due to increased personnel costs as the County adds necessary personnel and addresses compensation issues. Additional information about the [2019 budget](#), including the [2019 Adopted Budget Resolution Summary](#) and the [2019 Budget in Brief](#), is available on the County's website.

2018 External Audit

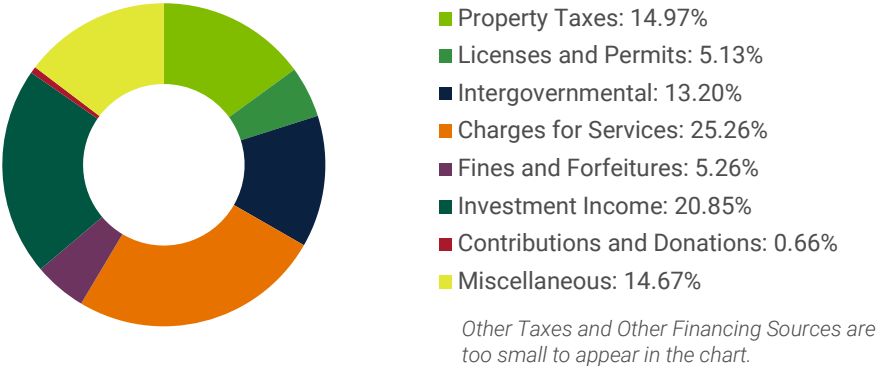
Auditors from Mauldin & Jenkins, LLC arrived on February 4, 2019 to begin the 2018 external audit. The approximately three-month long audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles and that financial statements are fairly presented. The County's 2018 audited financial statements will be presented in the Comprehensive Annual Financial Report (CAFR) in the spring.

Many of the January receipts and disbursements are related to 2018 and therefore are recorded in the prior year. The Department of Financial Services will continue to post accounting transactions for 2018 through the end of the external, independent audit.

GENERAL FUND (PAGE 9)

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

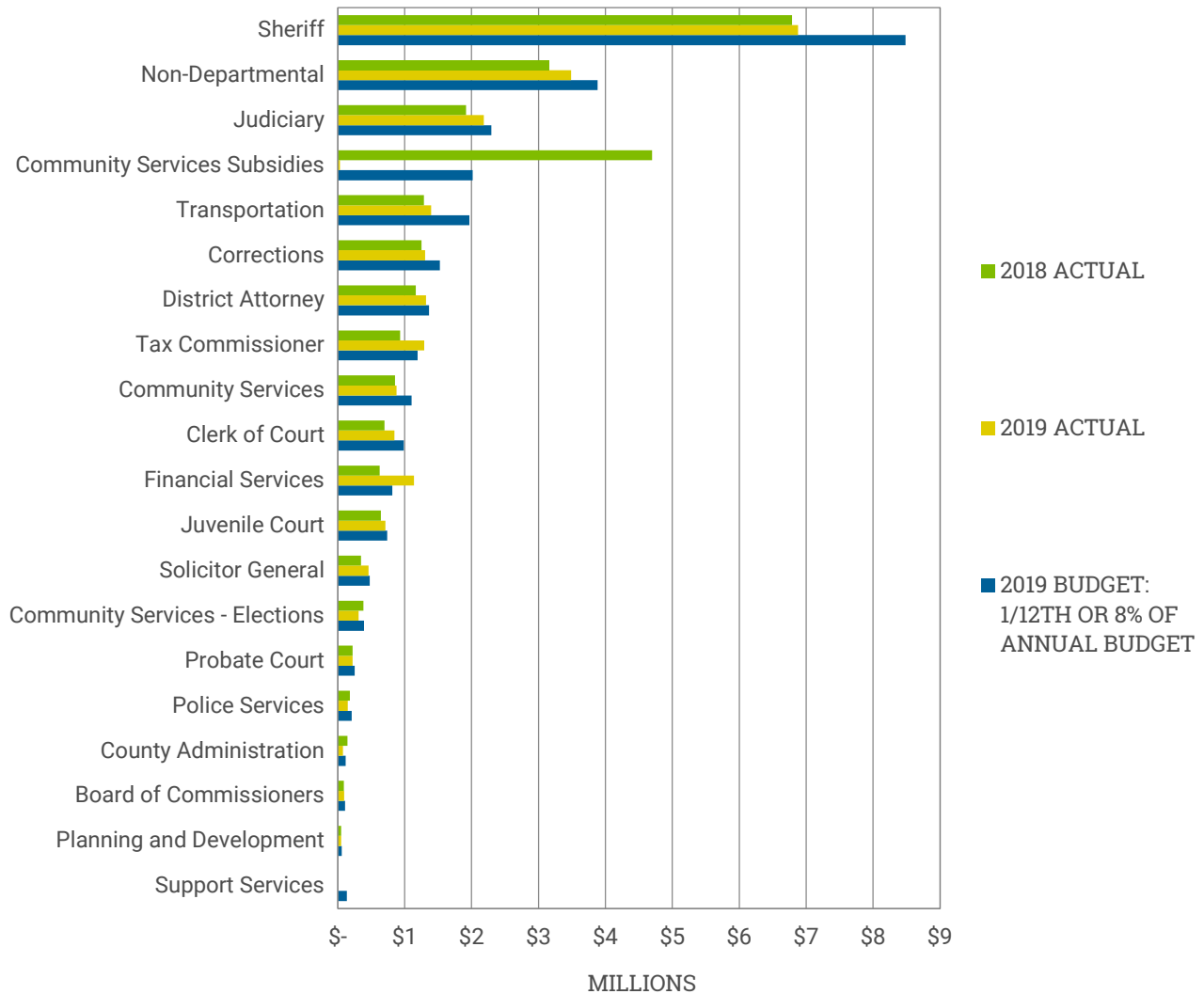
GENERAL FUND
2019 YTD REVENUES BY CATEGORY



While motor vehicle taxes and prior year property taxes currently make up approximately 14 percent of year-to-date revenues in the General Fund, real and personal property taxes actually make up the largest percentage of the fund’s annual budget. These taxes will be billed and collected later in the year.

Miscellaneous revenues in the General Fund are up approximately \$170,100 compared to this same time last year and are currently exceeding budgeted revenue expectations. The increase is primarily attributable to an increase in commissions collected from inmate phone equipment at the Detention Center due to a contract revision which allows the Sheriff’s Office to receive a larger portion of the commissions.

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



Medical Examiner expenditures, which are part of the non-departmental category in the chart above, are nearly twice as high as they were at this same time last year. This is due to timing—expenditures in January 2019 reflect the first two monthly payments to the Medical Examiner’s Office, whereas expenditures in January 2018 reflect only one monthly payment.

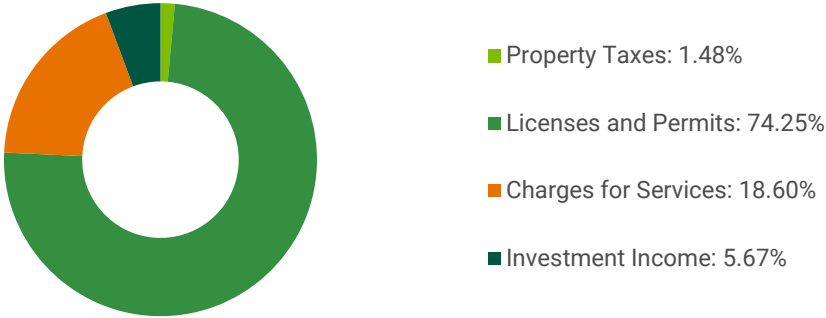
Community Services subsidy expenditures are significantly lower than this same time last year and are currently under budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of when subsidy payments and payments to other agencies are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, first quarter payments have not yet been made. However, at this same time last year several payments had been processed, including the library subsidy, which is the largest subsidy. This payment will be reflected in the February report.

Financial Services and Tax Commissioner expenditures in the General Fund are higher than last year and over budget based on the percentage of the fiscal year that has lapsed. This is primarily because annual expenditures for license and support agreements were recorded in January this year, whereas the expenditures were spread out across the year in 2018.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 12)

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

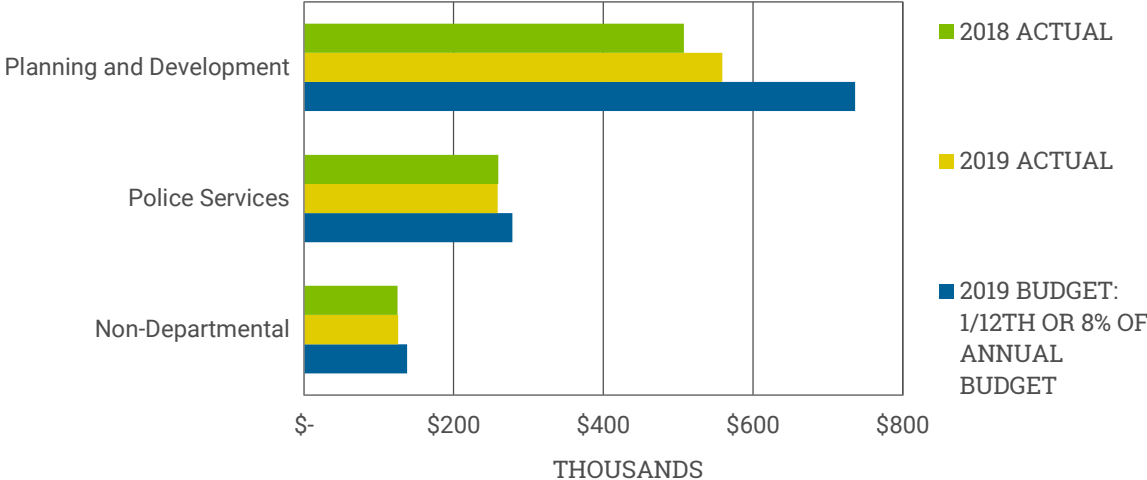
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2019 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 52 percent of the fund’s annual budget.

Licenses and permits revenues in the Development and Enforcement Services District Fund are coming in approximately \$69,200, or 19.3 percent, lower than this same time last year due to a reduction in the number of building permits issued.

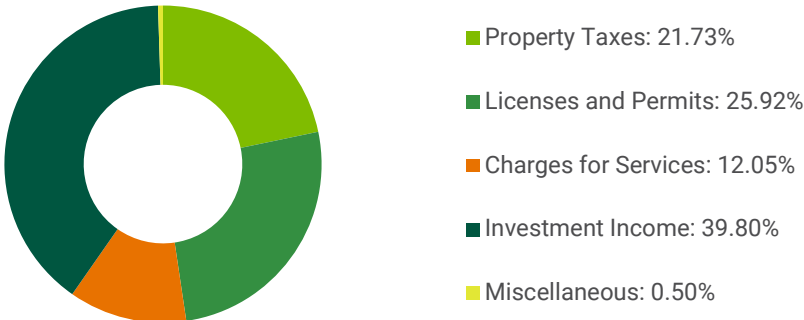
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT JANUARY 2018-2019 YTD EXPENDITURES



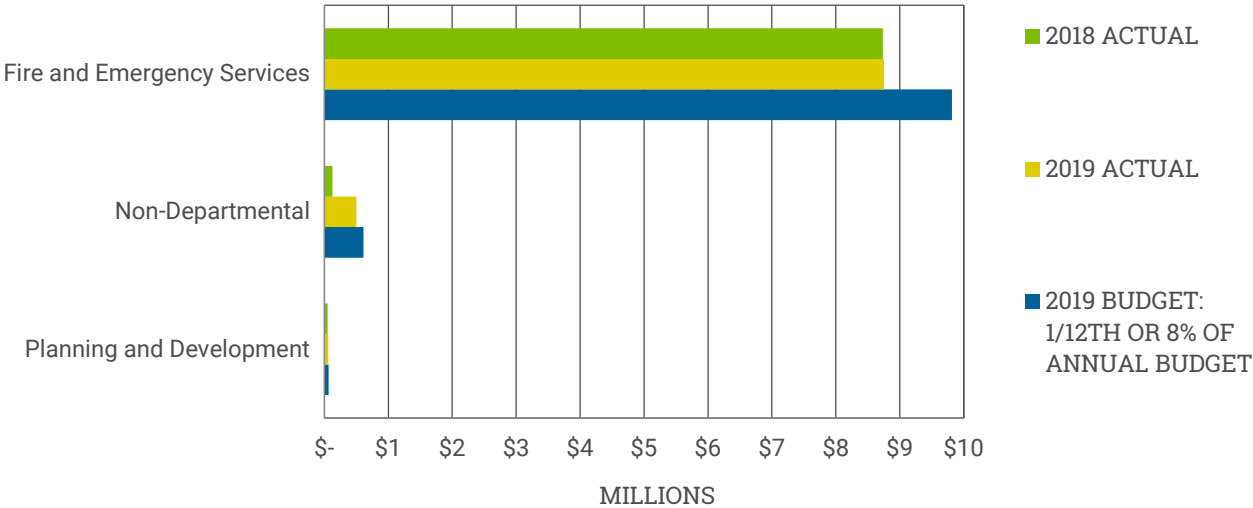
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 13)

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

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



**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JANUARY 2018-2019 YTD EXPENDITURES**

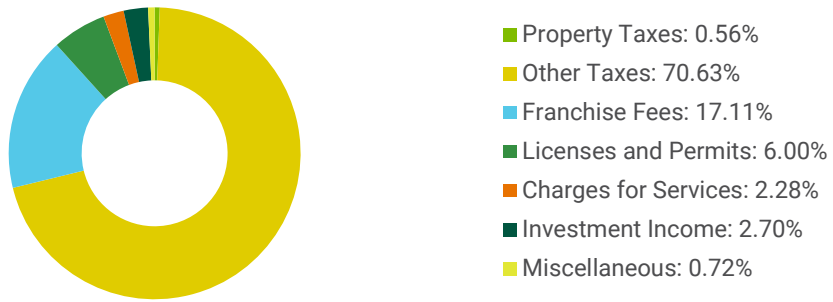


Non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$377,900 over this same time last year due to an increase in the contribution to capital for future capital needs.

POLICE SERVICES DISTRICT FUND (PAGE 15)

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

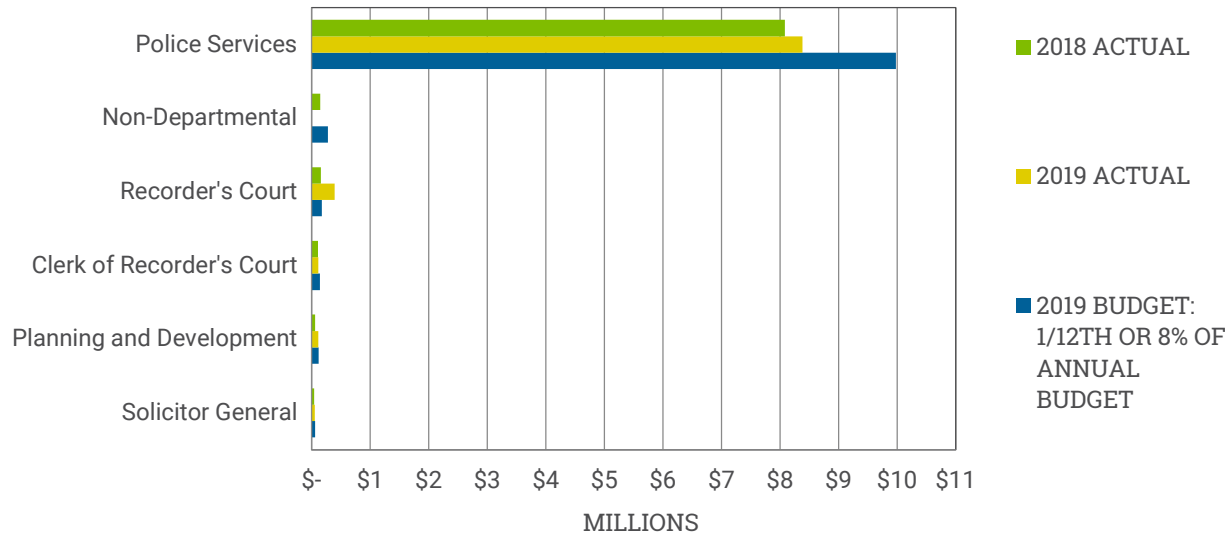
**POLICE SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY**



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

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

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

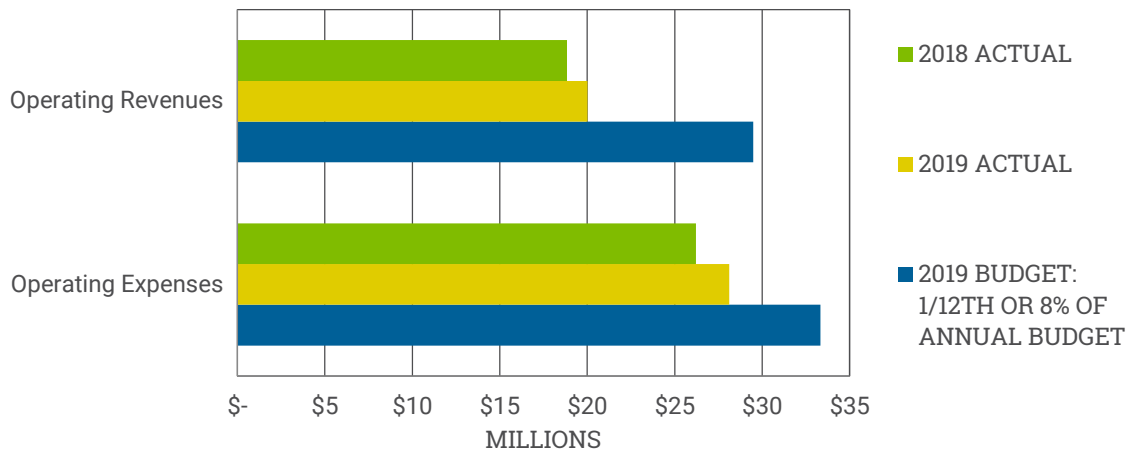


As shown in the chart on the previous page, Recorder’s Court expenditures in the Police Services District Fund are significantly higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a retirement payout. Staff will continue to monitor these expenditures to determine if a budget adjustment is necessary.

WATER & SEWER OPERATING FUND (PAGE 45)

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

**WATER AND SEWER OPERATING FUND
JANUARY 2018-2019 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues through January 2019 are approximately \$1.2 million, or 6.3 percent, higher than this time last year. This is primarily attributable to increases in wholesale water, retail water, retail sewer, and water base charge revenues, as well as an increase in water and sewer rates effective January 1, 2019. As of the end of January, year-to-date water consumption is up approximately 0.8 percent over last year.

Although revenues are higher than this time last year, they are approximately \$9.5 million, or 32.1 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2018. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses through January 2019 are approximately \$1.9 million, or 7.3 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately \$5.2 million, or 15.6 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is partially due to conservative budgeting and expenses paid in January that were related to and recorded in 2018.

OTHER FUNDS

Charges for services in the E-911 Fund are up approximately \$744,500, or 36.6 percent, compared to this same time last year. This is primarily due to the timing of a fourth quarter payment from a major carrier. The payment was not received until March last year, but it was received in January this year.

Law expenses in the Administrative Support Fund are approximately \$121,500 higher than this same time last year and currently exceed budget based on the percentage of the fiscal year that has lapsed. Staff will continue to monitor this fund throughout the year to determine if a budget adjustment is necessary.

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 158,842,715	\$ 158,842,715	\$ 158,842,715			
Revenues:						
Taxes	\$ 254,281,085	\$ 254,281,085	\$ 200,280	0.08%	\$ 292,823	0.12%
Licenses and Permits	363,300	363,300	68,647	18.90%	31,873	8.77%
Intergovernmental	3,789,369	3,789,369	176,511	4.66%	114,912	3.21%
Charges for Services	28,434,324	28,434,324	337,853	1.19%	421,930	1.54%
Fines and Forfeitures	3,669,246	3,669,246	70,336	1.92%	35,437	0.82%
Investment Income	1,728,271	1,728,271	278,921	16.14%	187,103	21.60%
Contributions and Donations	94,714	94,714	8,843	9.34%	5,840	9.73%
Miscellaneous	1,315,499	1,315,499	196,300	14.92%	26,225	2.72%
Other Financing Sources	165,000	165,000	2,084	1.26%	15,490	9.39%
Revenues without Use of Fund Balance	293,840,808	293,840,808	1,339,775	0.46%	1,131,633	0.40%
Use of Fund Balance	42,187,652	42,107,733	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 336,028,460	\$ 335,948,541	\$ 1,339,775	0.40%	\$ 1,131,633	0.35%
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,324,522	\$ 97,166	7.34%	\$ 90,183	6.98%
County Administration	1,402,004	1,402,004	78,480	5.60%	145,710	6.33%
Financial Services	9,758,355	9,758,355	1,137,719	11.66%	625,954	6.01%
Tax Commissioner	14,331,834	14,331,834	1,292,318	9.02%	932,291	7.05%
Transportation	23,620,795	23,574,650	1,395,802	5.92%	1,285,688	6.03%
Planning and Development	735,029	735,029	51,054	6.95%	51,732	7.41%
Police Services	2,487,011	2,487,011	149,835	6.02%	179,438	8.08%
Corrections	18,337,006	18,285,658	1,305,434	7.14%	1,252,461	7.12%
Community Services	13,235,548	13,222,332	879,337	6.65%	856,193	7.01%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	-	0.00%	246,350	24.74%
Board of Health	1,574,641	1,574,641	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Forestry	8,698	8,698	-	0.00%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	-	0.00%	-	0.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	790,714	790,714	32,296	4.08%	17,383	2.29%
Library Subsidy	18,610,929	18,610,929	-	0.00%	4,425,200	25.00%
Mental Health	793,341	793,341	-	0.00%	-	0.00%
Total Community Services Subsidies	24,194,444	24,194,444	32,296	0.13%	4,697,631	20.34%
Community Services - Elections	4,687,116	4,687,116	311,941	6.66%	381,680	4.84%
Juvenile Court	8,416,428	8,843,928	713,561	8.07%	641,852	7.49%
Sheriff	101,188,350	101,810,850	6,878,080	6.76%	6,786,930	7.45%

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Clerk of Court	11,855,443	11,855,443	845,925	7.14%	699,971	6.58%
Judiciary	25,078,373	27,565,373	2,184,338	7.92%	1,916,008	7.94%
Probate Court	2,941,278	3,023,778	221,203	7.32%	222,445	7.64%
District Attorney	16,386,417	16,386,417	1,318,699	8.05%	1,165,946	7.63%
Solicitor General	5,716,167	5,716,667	458,310	8.02%	348,452	6.39%
Support Services	113,022	161,812	-	0.00%	-	-
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	10,543	2.11%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Airport	625,000	625,000	52,083	8.33%	-	0.00%
Contribution to Capital	13,332,239	13,332,239	1,111,020	8.33%	1,248,716	8.33%
Contribution to Local Transit	13,087,000	13,087,000	1,090,583	8.33%	788,961	8.33%
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	1,000,000	1,000,000	-	0.00%	-	0.00%
Medical Examiner	1,321,634	1,321,634	216,026	16.35%	108,069	8.18%
Motor Vehicle Contribution	5,006,064	5,006,064	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	200,000	200,000	7,052	3.53%	-	0.00%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	496,500	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	150,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	2,746,000	-	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%	-	0.00%
Reserves - Prisoner Medical	1,750,000	1,109,500	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	7,458	0.29%	3,883	0.15%
Other Governmental Agencies	510,000	510,000	15	0.00%	-	0.00%
Other Miscellaneous	447,500	447,500	2,783	0.62%	3,989	1.99%
Total Non-Departmental	50,219,318	46,581,318	3,487,020	7.49%	3,164,161	6.65%
TOTAL APPROPRIATIONS	\$ 336,028,460	\$ 335,948,541	\$ 22,838,518	6.80%	\$ 25,444,726	8.01%

Projected Fund Balance December 31 \$ 116,655,063 \$ 116,734,982

Estimated Fund Balance as of Report Date \$ 137,343,972

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

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

The 2003 General Obligation Bond Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 320,500	\$ 1,864	0.58%	\$ 3,111	0.65%
Investment Income	-	-	20,057	-	11,892	15.86%
Revenues without Use of Fund Balance	320,500	320,500	21,921	6.84%	15,003	2.71%
Use of Fund Balance	3,934,750	3,934,750	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,255,250	\$ 4,255,250	\$ 21,921	0.52%	\$ 15,003	0.35%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 4,255,250	\$ 4,253,750	99.96%	\$ 4,142,950	97.46%
TOTAL APPROPRIATIONS	\$ 4,255,250	\$ 4,255,250	\$ 4,253,750	99.96%	\$ 4,142,950	97.46%
Projected Fund Balance December 31	\$ 8,592,661	\$ 8,592,661				
Estimated Fund Balance as of Report Date			\$ 8,295,582			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 10,802,514	\$ 10,802,514	\$ 10,802,514			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,347,080	\$ 5,769	0.08%	\$ 7,463	0.11%
Licenses and Permits	3,951,600	3,951,600	290,099	7.34%	359,342	8.86%
Intergovernmental	51,710	51,710	-	0.00%	-	0.00%
Charges for Services	415,755	415,755	72,665	17.48%	61,839	11.90%
Investment Income	163,000	163,000	22,155	13.59%	18,566	28.56%
Other Financing Sources	349,260	349,260	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,278,405	12,278,405	390,688	3.18%	447,210	3.65%
Use of Fund Balance	1,602,967	1,554,285	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 13,881,372	\$ 13,832,690	\$ 390,688	2.82%	\$ 447,210	3.49%
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 8,838,169	\$ 559,051	6.33%	\$ 507,652	6.37%
Police Services	3,351,716	3,341,453	258,632	7.74%	259,559	8.08%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,596,068	1,596,068	125,881	7.89%	125,000	7.88%
Total Non-Departmental	1,653,068	1,653,068	125,881	7.61%	125,000	7.61%
TOTAL APPROPRIATIONS	\$ 13,881,372	\$ 13,832,690	\$ 943,564	6.82%	\$ 892,211	6.95%
Projected Fund Balance December 31	\$ 9,199,547	\$ 9,248,229				
Estimated Fund Balance as of Report Date			\$ 10,249,638			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 57,794,731	\$ 57,794,731	\$ 57,794,731			
Revenues:						
Taxes	\$ 100,603,441	\$ 100,603,441	\$ 67,176	0.07%	\$ 82,227	0.09%
Licenses and Permits	855,000	855,000	80,125	9.37%	62,622	6.95%
Intergovernmental	678,572	678,572	-	0.00%	2,992	0.48%
Charges for Services	15,554,860	15,554,860	37,239	0.24%	11,717	0.08%
Investment Income	519,000	519,000	123,038	23.71%	70,688	39.27%
Miscellaneous	2,000	2,000	1,554	77.70%	219	14.60%
Other Financing Sources	3,104,536	3,104,536	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	121,317,409	121,317,409	309,132	0.25%	230,465	0.20%
Use of Fund Balance	4,749,765	4,558,091	-	0.00%	-	-
TOTAL REVENUES	\$ 126,067,174	\$ 125,875,500	\$ 309,132	0.25%	\$ 230,465	0.20%
Appropriations:						
Planning and Development	\$ 792,002	\$ 792,002	\$ 59,966	7.57%	\$ 50,448	6.48%
Fire and Emergency Services	117,960,492	117,768,818	8,752,405	7.43%	8,732,266	7.87%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	6,954,680	6,954,680	502,890	7.23%	125,000	5.17%
Total Non-Departmental	7,314,680	7,314,680	502,890	6.88%	125,000	4.50%
TOTAL APPROPRIATIONS	\$ 126,067,174	\$ 125,875,500	\$ 9,315,261	7.40%	\$ 8,907,714	7.63%
Projected Fund Balance December 31	\$ 53,044,966	\$ 53,236,640				
Estimated Fund Balance as of Report Date			\$ 48,788,602			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Loganville EMS District Fund (103)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 716,935	\$ 716,935	\$ 716,935			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 1,076	9.78%	\$ 560	12.44%
Revenues without Use of Fund Balance	11,000	11,000	1,076	9.78%	560	12.44%
Use of Fund Balance	32,875	32,875	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 43,875	\$ 43,875	\$ 1,076	2.45%	\$ 560	1.24%
Appropriations:						
Loganville EMS	\$ 43,875	\$ 43,875	\$ 148	0.34%	\$ 272	0.60%
TOTAL APPROPRIATIONS	\$ 43,875	\$ 43,875	\$ 148	0.34%	\$ 272	0.60%
Projected Fund Balance December 31	\$ 684,060	\$ 684,060				
Estimated Fund Balance as of Report Date			\$ 717,863			

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Police Services District Fund (106)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 69,133,863	\$ 69,133,863	\$ 69,133,863			
Revenues:						
Taxes	\$ 67,052,043	\$ 67,052,043	\$ 4,513,593	6.73%	\$ 4,901,678	7.86%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,125,000	4,125,000	306,780	7.44%	351,020	8.59%
Intergovernmental	286,382	286,382	-	0.00%	-	0.00%
Charges for Services	1,083,577	1,083,577	116,335	10.74%	102,907	13.11%
Fines and Forfeitures	7,899,723	7,899,723	-	0.00%	-	0.00%
Investment Income	920,000	920,000	137,833	14.98%	93,561	26.73%
Miscellaneous	318,668	318,668	36,748	11.53%	30,881	8.08%
Other Financing Sources	1,552,268	1,552,268	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	113,528,784	113,528,784	5,111,289	4.50%	5,480,047	5.00%
Use of Fund Balance	15,823,764	15,505,838	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 129,352,548	\$ 129,034,622	\$ 5,111,289	3.96%	\$ 5,480,047	4.68%
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,439,938	\$ 116,678	8.10%	\$ 61,039	5.76%
Police Services	119,904,576	119,711,650	8,384,568	7.00%	8,084,580	7.60%
Recorder's Court	2,057,036	2,110,036	391,188	18.54%	157,843	8.25%
Solicitor General	696,760	696,760	55,630	7.98%	46,243	6.26%
Clerk of Recorder's Court	1,702,352	1,702,352	116,604	6.85%	106,726	6.09%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	2,983,250	2,805,250	-	0.00%	150,000	3.28%
Total Non-Departmental	3,551,886	3,373,886	-	0.00%	150,000	2.91%
TOTAL APPROPRIATIONS	\$ 129,352,548	\$ 129,034,622	\$ 9,064,668	7.02%	\$ 8,606,431	7.35%
Projected Fund Balance December 31	\$ 53,310,099	\$ 53,628,025				
Estimated Fund Balance as of Report Date			\$ 65,180,484			

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Recreation Fund (105)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 21,248,238	\$ 21,248,238	\$ 21,248,238			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,052,806	\$ 19,995	0.06%	\$ 24,474	0.08%
Intergovernmental	202,469	202,469	-	0.00%	-	0.00%
Charges for Services	4,894,639	4,894,639	245,906	5.02%	209,703	4.33%
Investment Income	219,000	219,000	36,848	16.83%	27,310	36.41%
Contributions and Donations	15,300	15,300	-	0.00%	10	0.03%
Miscellaneous	2,543,893	2,543,893	214,097	8.42%	165,913	6.33%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	38,955,037	38,955,037	516,846	1.33%	427,410	1.13%
Use of Fund Balance	5,765,469	5,716,295	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 44,720,506	\$ 44,671,332	\$ 516,846	1.16%	\$ 427,410	1.07%
Appropriations:						
Community Services	\$ 42,497,783	\$ 42,448,609	\$ 2,483,482	5.85%	\$ 2,325,192	6.11%
Support Services	185,490	185,490	3,595	1.94%	64	0.03%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,972,233	1,972,233	163,103	8.27%	128,148	8.25%
Total Non-Departmental	2,037,233	2,037,233	163,103	8.01%	128,148	7.92%
TOTAL APPROPRIATIONS	\$ 44,720,506	\$ 44,671,332	\$ 2,650,180	5.93%	\$ 2,453,404	6.15%
Projected Fund Balance December 31	\$ 15,482,769	\$ 15,531,943				
Estimated Fund Balance as of Report Date			\$ 19,114,904			

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Gwinnett Place TAD Fund (165)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,458	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,458</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 887,943	\$ 887,943				
Estimated Fund Balance as of Report Date			\$ 894,401			

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Indian Trail TAD Fund (162)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,278	-	\$ 551	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,278</u>	-	<u>\$ 551</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,436,846	\$ 1,436,846				
Estimated Fund Balance as of Report Date			\$ 1,438,124			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,017	-	\$ 3,941	-
Investment Income	-	-	8,237	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 9,254	-	\$ 3,941	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,424,843	\$ 4,424,843				
Estimated Fund Balance as of Report Date			\$ 4,434,097			

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Lake Lucerne TAD Fund (164)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,429	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,429</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 119,435	\$ 119,435				
Estimated Fund Balance as of Report Date			\$ 120,864			

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Park Place TAD Fund (163)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,462	-	\$ 189	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,462</u>	-	<u>\$ 189</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 477,380	\$ 477,380				
Estimated Fund Balance as of Report Date			\$ 480,842			

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Speed Hump Fund (003)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ -	0.00%	\$ 7	0.01%
Investment Income	19,000	19,000	2,720	14.32%	844	12.06%
Revenues without Use of Fund Balance	141,000	141,000	2,720	1.93%	851	0.66%
Use of Fund Balance	19,222	19,222	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,222	\$ 160,222	\$ 2,720	1.70%	\$ 851	0.53%
Appropriations:						
Transportation	\$ 160,222	\$ 160,222	\$ 791	0.49%	\$ 868	0.54%
TOTAL APPROPRIATIONS	\$ 160,222	\$ 160,222	\$ 791	0.49%	\$ 868	0.54%
Projected Fund Balance December 31	\$ 1,218,505	\$ 1,218,505				
Estimated Fund Balance as of Report Date			\$ 1,239,656			

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Street Lighting Fund (002)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 2,716,913	\$ 2,716,913	\$ 2,716,913			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,694,702	\$ -	0.00%	\$ 105	0.00%
Investment Income	9,000	9,000	6,178	68.64%	3,248	86.84%
TOTAL REVENUES	\$ 7,703,702	\$ 7,703,702	\$ 6,178	0.08%	\$ 3,353	0.04%
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,553,875	\$ 21,536	0.29%	\$ 17,823	0.24%
Appropriations without Contribution to Fund Balance	7,553,875	7,553,875	21,536	0.29%	17,823	0.24%
Contribution to Fund Balance	149,827	149,827	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,703,702	\$ 7,703,702	\$ 21,536	0.28%	\$ 17,823	0.24%
Projected Fund Balance December 31	\$ 2,866,740	\$ 2,866,740				
Estimated Fund Balance as of Report Date			\$ 2,701,555			

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Authority Imaging Fund (020)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 44,264	7.29%	\$ 39,782	6.56%
Investment Income	2,015	2,015	-	0.00%	234	9.72%
Revenues without Use of Fund Balance	609,103	609,103	44,264	7.27%	40,016	6.57%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 882,651	\$ 882,651	\$ 44,264	5.01%	\$ 40,016	3.36%
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 73,554	8.33%	\$ 99,285	8.33%
TOTAL APPROPRIATIONS	\$ 882,651	\$ 882,651	\$ 73,554	8.33%	\$ 99,285	8.33%
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Estimated Fund Balance as of Report Date			\$ 2,162,658			

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Corrections Inmate Welfare Fund (085)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019		Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 8,750	7.78%	\$ 7,122	7.31%
Miscellaneous	15,000	15,000	1,353	9.02%	735	7.66%
TOTAL REVENUES	\$ 127,520	\$ 127,520	\$ 10,103	7.92%	\$ 7,857	7.34%
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 535	2.51%	\$ 9,221	45.39%
Appropriations without Contribution to Fund Balance	21,315	21,315	535	2.51%	9,221	45.39%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 127,520	\$ 127,520	\$ 535	0.42%	\$ 9,221	8.62%
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Estimated Fund Balance as of Report Date			\$ 425,840			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 836,965	\$ 836,965	\$ 836,965			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ -	0.00%	\$ -	0.00%
Investment Income	2,500	2,500	116	4.64%	1,173	46.92%
Revenues without Use of Fund Balance	758,590	758,590	116	0.02%	1,173	0.16%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 116</u>	0.01%	<u>\$ 1,173</u>	0.13%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 26,061	7.62%	\$ 36,488	11.25%
Solicitor General	602,079	602,079	38,186	6.34%	63,430	11.33%
TOTAL APPROPRIATIONS	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 64,247</u>	6.80%	<u>\$ 99,918</u>	11.30%
Projected Fund Balance December 31	\$ 651,278	\$ 651,278				
Estimated Fund Balance as of Report Date			\$ 772,834			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 69,936	100.00%
Revenues without Use of Fund Balance	-	-	-	-	69,936	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 137,000</u>	<u>\$ 137,000</u>	<u>\$ -</u>	0.00%	<u>\$ 69,936</u>	33.31%
Appropriations:						
District Attorney	\$ 137,000	\$ 137,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 137,000</u>	<u>\$ 137,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Estimated Fund Balance as of Report Date			\$ 415,426			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Use of Fund Balance	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 33,113	\$ 33,113				
Estimated Fund Balance as of Report Date			\$ 46,451			

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E-911 Fund (095)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 25,756,346	\$ 25,756,346	\$ 25,756,346			
Revenues:						
Charges for Services	\$ 16,339,604	\$ 16,339,604	\$ 2,778,163	17.00%	\$ 2,033,689	11.97%
Investment Income	415,000	415,000	48,795	11.76%	37,341	16.46%
Revenues without Use of Fund Balance	16,754,604	16,754,604	2,826,958	16.87%	2,071,030	12.03%
Use of Fund Balance	8,608,279	8,568,056	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 25,362,883	\$ 25,322,660	\$ 2,826,958	11.16%	\$ 2,071,030	9.11%
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,849,182	\$ 1,260,787	6.05%	\$ 994,612	5.42%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	-	0.00%	-	0.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,473,478	4,473,478	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 25,362,883	\$ 25,322,660	\$ 1,260,787	4.98%	\$ 994,612	4.37%
Projected Fund Balance December 31	\$ 17,148,067	\$ 17,188,290				
Estimated Fund Balance as of Report Date			\$ 27,322,517			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019		Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 7,944	11.39%	\$ -	0.00%
TOTAL REVENUES	\$ 69,744	\$ 69,744	\$ 7,944	11.39%	\$ -	0.00%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 2,700	6.27%	\$ 1,501	2.44%
Appropriations without Contribution to Fund Balance	43,068	43,068	2,700	6.27%	1,501	2.44%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 69,744	\$ 69,744	\$ 2,700	3.87%	\$ 1,501	2.44%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Estimated Fund Balance as of Report Date			\$ 168,386			

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Police Special Justice Fund (070)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 99,879	100.00%
Revenues without Use of Fund Balance	-	-	-	-	99,879	100.00%
Use of Fund Balance	110,000	110,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 110,000	\$ 110,000	\$ -	0.00%	\$ 99,879	19.94%
Appropriations:						
Police Services	\$ 110,000	\$ 110,000	\$ 7,145	6.50%	\$ 42,271	8.44%
TOTAL APPROPRIATIONS	\$ 110,000	\$ 110,000	\$ 7,145	6.50%	\$ 42,271	8.44%
Projected Fund Balance December 31	\$ 538,187	\$ 538,187				
Estimated Fund Balance as of Report Date			\$ 641,042			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 380	\$ 475	125.00%	\$ 380	100.00%
Revenues without Use of Fund Balance	-	380	475	125.00%	380	100.00%
Use of Fund Balance	1,068,395	1,068,015	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,068,395	\$ 1,068,395	\$ 475	0.04%	\$ 380	0.07%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,068,395	\$ 48,730	4.56%	\$ 5,570	0.96%
TOTAL APPROPRIATIONS	\$ 1,068,395	\$ 1,068,395	\$ 48,730	4.56%	\$ 5,570	0.96%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,609,035				
Estimated Fund Balance as of Report Date			\$ 2,628,795			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 71,517	8.23%	\$ 59,789	7.89%
Investment Income	-	-	6,906	-	2,264	-
TOTAL REVENUES	\$ 868,607	\$ 868,607	\$ 78,423	9.03%	\$ 62,053	8.19%
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 28,936	3.53%	\$ 20,391	3.40%
Appropriations without Contribution to Fund Balance	819,720	819,720	28,936	3.53%	20,391	3.40%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 868,607	\$ 868,607	\$ 28,936	3.33%	\$ 20,391	2.69%
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Estimated Fund Balance as of Report Date			\$ 3,606,141			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 25,599	\$ 31,011	121.14%	\$ 37,454	100.00%
Revenues without Use of Fund Balance	-	25,599	31,011	121.14%	37,454	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 125,599	\$ 31,011	24.69%	\$ 37,454	27.25%
Appropriations:						
Sheriff	\$ 100,000	\$ 125,599	\$ 7,602	6.05%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 125,599	\$ 7,602	6.05%	\$ -	0.00%
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Estimated Fund Balance as of Report Date			\$ 451,155			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 7,098	-	\$ -	-
Revenues without Use of Fund Balance	-	-	7,098	-	-	-
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 7,098</u>	4.73%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Estimated Fund Balance as of Report Date			\$ 476,486			

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Sheriff Special State Fund (067)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 738	100.00%
Revenues without Use of Fund Balance	-	-	-	-	738	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 738	0.97%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Estimated Fund Balance as of Report Date			\$ 405,218			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 24	0.00%	\$ 45	0.01%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	-	0.00%	-	0.00%
Investment Income	-	-	1,639	-	-	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 401,663</u>	17.07%	<u>\$ 400,046</u>	17.14%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,075,829	\$ 1,586,389	76.42%	\$ 1,214,057	71.25%
Appropriations without Contribution to Fund Balance	2,075,829	2,075,829	1,586,389	76.42%	1,214,057	71.25%
Contribution to Fund Balance	277,636	277,636	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 1,586,389</u>	67.41%	<u>\$ 1,214,057</u>	52.02%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,441,660				
Estimated Fund Balance as of Report Date			\$ 979,298			

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Tree Bank Fund (040)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 328,505	\$ 328,505	\$ 328,505			
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	10,000	10,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 318,505	\$ 318,505				
Estimated Fund Balance as of Report Date			\$ 328,505			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Tourism Fund (050)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 8,630,593	\$ 8,630,593	\$ 8,630,593			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ -	0.00%	\$ -	0.00%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	11,918	-	7,545	30.18%
Revenues without Use of Fund Balance	12,057,570	12,057,570	11,918	0.10%	7,545	0.08%
Use of Fund Balance	1,368,342	1,368,342	-	0.00%	-	-
TOTAL REVENUES	\$ 13,425,912	\$ 13,425,912	\$ 11,918	0.09%	\$ 7,545	0.08%
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ -	0.00%	\$ -	0.00%
Tourism	4,458,697	4,458,697	949,157	21.29%	776,784	19.98%
TOTAL APPROPRIATIONS	\$ 13,425,912	\$ 13,425,912	\$ 949,157	7.07%	\$ 776,784	7.86%
Projected Fund Balance December 31	\$ 7,262,251	\$ 7,262,251				
Estimated Fund Balance as of Report Date			\$ 7,693,354			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Airport Operating Fund (520)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 849,828	\$ 849,828	\$ 849,828			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 16,926	10.58%	\$ 10,792	6.75%
Miscellaneous	1,140,000	1,140,000	66,794	5.86%	69,474	8.91%
Other Financing Sources	625,000	625,000	52,083	8.33%	-	0.00%
Revenues without Use of Net Position	1,925,000	1,925,000	135,803	7.05%	80,266	8.32%
Use of Net Position	476,059	476,059	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,401,059	\$ 2,401,059	\$ 135,803	5.66%	\$ 80,266	6.99%
Appropriations:						
Transportation*	\$ 2,400,059	\$ 2,400,059	\$ 162,565	6.77%	\$ 68,403	5.96%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,401,059	\$ 2,401,059	\$ 162,565	6.77%	\$ 68,403	5.96%
Projected Net Position December 31	\$ 373,769	\$ 373,769				
Estimated Net Position as of Report Date			\$ 823,066			

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

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Economic Development Operating Fund (530)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Fund Balance as of January 1	\$ 60,244	\$ 60,244	\$ 60,244			
Revenues:						
Miscellaneous	\$ 5,257,000	\$ 5,257,000	\$ -	0.00%	\$ -	-
TOTAL REVENUES	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,257,000	-	0.00%	-	-
Total Non-Departmental	<u>5,257,000</u>	<u>5,257,000</u>	<u>-</u>	0.00%	<u>-</u>	-
TOTAL APPROPRIATIONS	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 60,244	\$ 60,244				
Estimated Fund Balance as of Report Date			\$ 60,244			

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Local Transit Operating Fund (515)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019		Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 249,437	7.60%	\$ 202,804	6.47%
Investment Income	159,000	159,000	14,741	9.27%	8,063	9.60%
Other Financing Sources	13,087,000	13,087,000	1,090,583	8.33%	788,961	8.33%
Revenues without Use of Net Position	16,527,000	16,527,000	1,354,761	8.20%	999,828	7.87%
Use of Net Position	859,029	859,029	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,386,029	\$ 17,386,029	\$ 1,354,761	7.79%	\$ 999,828	6.95%
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,386,029	\$ 329,421	1.89%	\$ 258,980	1.80%
TOTAL APPROPRIATIONS	\$ 17,386,029	\$ 17,386,029	\$ 329,421	1.89%	\$ 258,980	1.80%
Projected Net Position December 31	\$ 5,397,075	\$ 5,397,075				
Estimated Net Position as of Report Date			\$ 7,281,444			

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

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Solid Waste Operating Fund (595)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 23,579,653	\$ 23,579,653	\$ 23,579,653			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ -	0.00%	\$ 1,547	0.20%
Charges for Services	40,642,006	40,642,006	3,296,544	8.11%	3,808,956	8.32%
Investment Income	825,000	825,000	104,546	12.67%	82,922	27.64%
Miscellaneous	150	150	-	0.00%	318	212.00%
TOTAL REVENUES	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 3,401,090</u>	8.05%	<u>\$ 3,893,743</u>	8.31%
Appropriations:						
Support Services*	\$ 39,267,952	\$ 39,267,952	\$ 95,981	0.24%	\$ 103,320	0.23%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>39,277,952</u>	<u>39,277,952</u>	<u>95,981</u>	0.24%	<u>103,320</u>	0.23%
Working Capital Reserve	2,964,204	2,964,204	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 95,981</u>	0.23%	<u>\$ 103,320</u>	0.22%
Projected Net Position December 31	\$ 26,543,857	\$ 26,543,857				
Estimated Net Position as of Report Date			\$ 26,884,762			

* 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.

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Stormwater Operating Fund (590)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 21,989,923	\$ 21,989,923	\$ 21,989,923			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ -	0.00%	\$ -	0.00%
Investment Income	415,000	415,000	45,082	10.86%	45,103	12.71%
Miscellaneous	20,000	20,000	-	0.00%	-	0.00%
Revenues without Use of Net Position	30,095,000	30,095,000	45,082	0.15%	45,103	0.14%
Use of Net Position	12,525,129	12,497,316	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 42,620,129	\$ 42,592,316	\$ 45,082	0.11%	\$ 45,103	0.12%
Appropriations:						
Planning and Development	\$ 968,714	\$ 968,714	\$ 71,850	7.42%	\$ 48,154	6.13%
Water Resources*	41,561,415	41,533,602	3,319,385	7.99%	2,817,455	7.60%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 42,620,129	\$ 42,592,316	\$ 3,391,235	7.96%	\$ 2,865,609	7.55%
Projected Net Position December 31	\$ 9,464,794	\$ 9,492,607				
Estimated Net Position as of Report Date			\$ 18,643,770			

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

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Water and Sewer Operating Fund (501)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019		Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 152,472,630	\$ 152,472,630	\$ 152,472,630			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 18,000,885	5.51%	\$ 16,921,600	5.36%
Investment Income	3,000,000	3,000,000	256,719	8.56%	202,996	40.60%
Contributions and Donations	24,000,000	24,000,000	1,749,249	7.29%	1,617,859	10.83%
Miscellaneous	-	-	7,894	-	90,328	-
Revenues without Use of Net Position	353,757,000	353,757,000	20,014,747	5.66%	18,832,783	5.69%
Use of Net Position	46,380,158	46,148,116	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,137,158	\$ 399,905,116	\$ 20,014,747	5.00%	\$ 18,832,783	5.04%
Appropriations:						
Planning and Development	\$ 960,459	\$ 960,459	\$ 87,047	9.06%	\$ 73,094	7.39%
Water Resources*	399,011,699	398,779,657	28,028,806	7.03%	26,134,104	7.01%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 400,137,158	\$ 399,905,116	\$ 28,115,853	7.03%	\$ 26,207,198	7.01%
Projected Net Position December 31	\$ 106,092,472	\$ 106,324,514				
Estimated Net Position as of Report Date			\$ 144,371,524			

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

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Administrative Support Fund (665)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 10,080,228	\$ 10,080,228	\$ 10,080,228			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 76,209,908	\$ 5,711,432	7.49%	\$ 5,048,034	7.80%
Investment Income	168,000	168,000	19,992	11.90%	17,394	28.99%
Miscellaneous	243,565	243,565	42,244	17.34%	14,611	5.64%
Revenues without Use of Net Position	76,621,473	76,621,473	5,773,668	7.54%	5,080,039	7.81%
Use of Net Position	1,311,267	982,925	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,932,740	\$ 77,604,398	\$ 5,773,668	7.44%	\$ 5,080,039	7.55%
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,996,798	\$ 328,258	6.57%	\$ 304,347	7.32%
Financial Services	10,876,154	10,812,645	768,422	7.11%	686,249	6.87%
Human Resources	4,481,617	4,449,501	295,324	6.64%	274,471	6.71%
Information Technology Services	39,640,173	39,530,710	1,906,183	4.82%	2,082,747	6.28%
Law	2,519,422	2,453,452	321,626	13.11%	200,172	8.09%
Support Services	14,314,697	14,289,092	849,376	5.94%	695,272	5.49%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	1,068,200	1,181	0.11%	85,901	11.96%
Total Non-Departmental	1,072,200	1,072,200	1,181	0.11%	85,901	11.89%
TOTAL APPROPRIATIONS	\$ 77,932,740	\$ 77,604,398	\$ 4,470,370	5.76%	\$ 4,329,159	6.43%
Projected Net Position December 31	\$ 8,768,961	\$ 9,097,303				
Estimated Net Position as of Report Date			\$ 11,383,526			

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Auto Liability Fund (606)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 145,833	8.33%	\$ 66,667	8.33%
Investment Income	47,000	47,000	6,027	12.82%	3,249	20.31%
TOTAL REVENUES	\$ 1,797,000	\$ 1,797,000	\$ 151,860	8.45%	\$ 69,916	6.76%
Appropriations:						
Financial Services	\$ 1,782,672	\$ 1,782,672	\$ 110,865	6.22%	\$ 45,895	4.44%
Appropriations without Working Capital Reserve	1,782,672	1,782,672	110,865	6.22%	45,895	4.44%
Working Capital Reserve	14,328	14,328	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,797,000	\$ 1,797,000	\$ 110,865	6.17%	\$ 45,895	4.44%
Projected Net Position December 31	\$ 2,085,738	\$ 2,085,738				
Estimated Net Position as of Report Date			\$ 2,112,405			

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Fleet Management Fund (610)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 977,175	\$ 977,175	\$ 977,175			
Revenues:						
Charges for Services	\$ 8,348,219	\$ 8,348,219	\$ 680,947	8.16%	\$ 462,400	6.98%
Miscellaneous	367,865	367,865	426	0.12%	-	0.00%
Other Financing Sources	-	-	4,378	-	-	-
TOTAL REVENUES	\$ 8,716,084	\$ 8,716,084	\$ 685,751	7.87%	\$ 462,400	6.07%
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,693,695	\$ 488,810	6.35%	\$ 515,994	6.96%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	200,000	200,000	16,667	8.33%	15,883	8.33%
Total Non-Departmental	214,000	214,000	16,667	7.79%	15,883	7.76%
Appropriations without Working Capital Reserve	7,918,250	7,907,695	505,477	6.39%	531,877	6.98%
Working Capital Reserve	797,834	808,389	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 8,716,084	\$ 8,716,084	\$ 505,477	5.80%	\$ 531,877	6.98%
Projected Net Position December 31	\$ 1,775,009	\$ 1,785,564				
Estimated Net Position as of Report Date			\$ 1,157,449			

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Group Self-Insurance Fund (605)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 26,463,562	\$ 26,463,562	\$ 26,463,562			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 4,780,007	7.95%	\$ 4,421,091	7.74%
Investment Income	550,000	550,000	58,617	10.66%	38,050	15.22%
Miscellaneous	-	-	27,542	-	-	-
Revenues without Use of Net Position	60,685,459	60,685,459	4,866,166	8.02%	4,459,141	7.77%
Use of Net Position	3,756,347	3,756,347	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 64,441,806	\$ 64,441,806	\$ 4,866,166	7.55%	\$ 4,459,141	7.31%
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,431,806	\$ 5,297,718	8.22%	\$ 5,223,500	8.56%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 64,441,806	\$ 64,441,806	\$ 5,297,718	8.22%	\$ 5,223,500	8.56%
Projected Net Position December 31	\$ 22,707,215	\$ 22,707,215				
Estimated Net Position as of Report Date			\$ 26,032,010			

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Risk Management Fund (602)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019	% Actual to Current Budget	Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 7,406,653	\$ 7,406,653	\$ 7,406,653			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 520,833	8.33%	\$ 416,667	8.33%
Investment Income	165,000	165,000	18,091	10.96%	15,312	15.70%
Miscellaneous	-	-	2,848	-	150	-
Revenues without Use of Net Position	6,415,000	6,415,000	541,772	8.45%	432,129	8.48%
Use of Net Position	2,202,887	2,202,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,617,887	\$ 8,617,887	\$ 541,772	6.29%	\$ 432,129	5.76%
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,607,887	\$ 3,011,320	34.98%	\$ 2,926,922	39.08%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,617,887	\$ 8,617,887	\$ 3,011,320	34.94%	\$ 2,926,922	39.03%
Projected Net Position December 31	\$ 5,203,766	\$ 5,203,766				
Estimated Net Position as of Report Date			\$ 4,937,105			

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Workers' Compensation Fund (604)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 01/31/2019	Actuals YTD as of 01/31/2019		Actuals YTD as of 01/31/2018	% Actual to 01/31/2018 Budget
Estimated Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 260,417	8.33%	\$ 208,333	8.33%
Investment Income	230,000	230,000	23,833	10.36%	12,697	9.88%
Miscellaneous	-	-	500	-	-	-
Revenues without Use of Net Position	3,355,000	3,355,000	284,750	8.49%	221,030	8.41%
Use of Net Position	2,406,539	2,406,539	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,761,539	\$ 5,761,539	\$ 284,750	4.94%	\$ 221,030	5.65%
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,751,539	\$ 779,060	13.55%	\$ 452,264	11.59%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,761,539	\$ 5,761,539	\$ 779,060	13.52%	\$ 452,264	11.56%
Projected Net Position December 31	\$ 4,632,163	\$ 4,632,163				
Estimated Net Position as of Report Date			\$ 6,544,392			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 1/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Use of Fund Balance	\$ 42,187,652	\$ 42,107,733	\$ (79,919)	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	\$ 48,790	\$ 48,790
				To adjust budget for 90 day job vacancies.	(128,709)	(128,709)
				Total: Use of Fund Balance	(79,919)	(79,919)
<i>Total: General Fund</i>			(79,919)		(79,919)	(79,919)
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,602,967	1,554,285	(48,682)	To adjust budget for 90 day job vacancies.	(48,682)	(48,682)
<i>Total: Development and Enforcement Services District Fund</i>			(48,682)		(48,682)	(48,682)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	4,749,765	4,558,091	(191,674)	To adjust budget for 90 day job vacancies.	(191,674)	(191,674)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(191,674)		(191,674)	(191,674)
Police Services District Fund (106)						
Use of Fund Balance	15,823,764	15,505,838	(317,926)	To adjust budget for 90 day job vacancies.	(317,926)	(317,926)
<i>Total: Police Services District Fund</i>			(317,926)		(317,926)	(317,926)
Recreation Fund (105)						
Use of Fund Balance	5,765,469	5,716,295	(49,174)	To adjust budget for 90 day job vacancies.	(49,174)	(49,174)
<i>Total: Recreation Fund</i>			(49,174)		(49,174)	(49,174)
E-911 Fund (095)						
Use of Fund Balance	8,608,279	8,568,056	(40,223)	To adjust budget for 90 day job vacancies.	(40,223)	(40,223)
<i>Total: E-911 Fund</i>			(40,223)		(40,223)	(40,223)
Police Special State Fund (072)						
Fines and Forfeitures	-	380	380	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	380	380
Use of Fund Balance	1,068,395	1,068,015	(380)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(380)	(380)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	25,599	25,599	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	25,599	25,599
<i>Total: Sheriff Special Justice Fund</i>			25,599		25,599	25,599
Stormwater Operating Fund (590)						
Use of Net Position	12,525,129	12,497,316	(27,813)	To adjust budget for 90 day job vacancies.	(27,813)	(27,813)
<i>Total: Stormwater Operating Fund</i>			(27,813)		(27,813)	(27,813)
Water and Sewer Operating Fund (501)						
Use of Net Position	46,380,158	46,148,116	(232,042)	To adjust budget for 90 day job vacancies.	(232,042)	(232,042)
<i>Total: Water and Sewer Operating Fund</i>			(232,042)		(232,042)	(232,042)
Administrative Support Fund (665)						
Use of Net Position	1,311,267	982,925	(328,342)	To adjust budget for 90 day job vacancies.	(328,342)	(328,342)
<i>Total: Administrative Support Fund</i>			(328,342)		(328,342)	(328,342)
Total Revenue Budget Adjustments			\$ (1,290,196)		\$ (1,290,196)	\$ (1,290,196)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS
AS OF 1/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Transportation	\$ 23,620,795	\$ 23,574,650	\$ (46,145)	To adjust budget for 90 day job vacancies.	\$ (46,145)	\$ (46,145)
Corrections	18,337,006	18,285,658	(51,348)	To adjust budget for 90 day job vacancies.	(69,348)	(69,348)
				Transfer from Non-Departmental: Inmate Medical Reserve.	18,000	18,000
				Total: Juvenile Court	(51,348)	(51,348)
Community Services	13,235,548	13,222,332	(13,216)	To adjust budget for 90 day job vacancies.	(13,216)	(13,216)
Juvenile Court	8,416,428	8,843,928	427,500	Transfer from Non-Departmental: Court Reporters Reserve.	12,500	12,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	352,000	352,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	63,000	63,000
				Total: Juvenile Court	427,500	427,500
Sheriff	101,188,350	101,810,850	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	622,500	622,500
				Total: Sheriff	622,500	622,500
Judiciary	25,078,373	27,565,373	2,487,000	Transfer from Non-Departmental: Indigent Defense Reserve.	2,072,000	2,072,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	278,000	278,000
				Transfer from Non-Departmental: Court Reporters Reserve.	137,000	137,000
				Total: Judiciary	2,487,000	2,487,000
Probate Court	2,941,278	3,023,778	82,500	Transfer from Non-Departmental: Court Interpreters Reserve.	2,500	2,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	80,000	80,000
				Total: Probate Court	82,500	82,500
Solicitor General	5,716,167	5,716,667	500	Transfer from Non-Departmental: Court Reporters Reserve.	500	500
Support Services	113,022	161,812	48,790	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	48,790	48,790

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Reserves - Court Interpreters	840,000	496,500	(343,500)	Transfer to Juvenile Court.	(63,000)	(63,000)
				Transfer to Judiciary.	(278,000)	(278,000)
				Transfer to Probate Court.	(2,500)	(2,500)
				Total: Reserves - Court Interpreters	(343,500)	(343,500)
Reserves - Court Reporters	300,000	150,000	(150,000)	Transfer to Juvenile Court.	(12,500)	(12,500)
				Transfer to Judiciary.	(137,000)	(137,000)
				Transfer to Solicitor General.	(500)	(500)
				Total: Reserves - Court Reporters	(150,000)	(150,000)
Reserves - Indigent Defense	5,250,000	2,746,000	(2,504,000)	Transfer to Juvenile Court.	(352,000)	(352,000)
				Transfer to Judiciary.	(2,072,000)	(2,072,000)
				Transfer to Probate Court.	(80,000)	(80,000)
				Total: Reserves - Indigent Defense	(2,504,000)	(2,504,000)
Reserves - Prisoner Medical	1,750,000	1,109,500	(640,500)	Transfer to Corrections.	(18,000)	(18,000)
				Transfer to Sheriff.	(622,500)	(622,500)
				Total: Reserves - Prisoner Medical	(640,500)	(640,500)
Total Non-Departmental			(3,638,000)		(3,638,000)	(3,638,000)
<i>Total: General Fund</i>			(79,919)		(79,919)	(79,919)
Development and Enforcement Services District Fund (104)						
Planning and Development	8,876,588	8,838,169	(38,419)	To adjust budget for 90 day job vacancies.	(38,419)	(38,419)
Police Services	3,351,716	3,341,453	(10,263)	To adjust budget for 90 day job vacancies.	(10,263)	(10,263)
<i>Total: Development and Enforcement Services District Fund</i>			(48,682)		(48,682)	(48,682)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	117,960,492	117,768,818	(191,674)	To adjust budget for 90 day job vacancies.	(191,674)	(191,674)
<i>Total: Fire and Emergency Services District Fund</i>			(191,674)		(191,674)	(191,674)
Police Services District Fund (106)						
Police Services	119,904,576	119,711,650	(192,926)	To adjust budget for 90 day job vacancies.	(317,926)	(317,926)
				Transfer from Non-Departmental: Inmate Medical Reserve.	125,000	125,000
				Total: Police Services	(192,926)	(192,926)
Recorder's Court	2,057,036	2,110,036	53,000	Transfer from Non-Departmental: Indigent Defense Reserve.	14,000	14,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	39,000	39,000
				Total: Recorder's Court	53,000	53,000
Non-Departmental	3,551,886	3,373,886	(178,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(14,000)	(14,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	(39,000)	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	(125,000)	(125,000)
				Total: Non-Departmental	(178,000)	(178,000)
<i>Total: Police Services District Fund</i>			(317,926)		(317,926)	(317,926)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	42,497,783	42,448,609	(49,174)	To adjust budget for 90 day job vacancies.	(49,174)	(49,174)
<i>Total: Recreation Fund</i>			(49,174)		(49,174)	(49,174)
E-911 Fund (095)						
Police Services	20,889,405	20,849,182	(40,223)	To adjust budget for 90 day job vacancies.	(40,223)	(40,223)
<i>Total: E-911 Fund</i>			(40,223)		(40,223)	(40,223)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	125,599	25,599	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	25,599	25,599
<i>Total: Sheriff Special Justice Fund</i>			25,599		25,599	25,599
Stormwater Operating Fund (590)						
Water Resources	41,561,415	41,533,602	(27,813)	To adjust budget for 90 day job vacancies.	(27,813)	(27,813)
<i>Total: Stormwater Operating Fund</i>			(27,813)		(27,813)	(27,813)
Water and Sewer Operating Fund (501)						
Water Resources	399,011,699	398,779,657	(232,042)	To adjust budget for 90 day job vacancies.	(232,042)	(232,042)
<i>Total: Water and Sewer Operating Fund</i>			(232,042)		(232,042)	(232,042)
Administrative Support Fund (665)						
County Administration	5,028,477	4,996,798	(31,679)	To adjust budget for 90 day job vacancies.	(31,679)	(31,679)
Financial Services	10,876,154	10,812,645	(63,509)	To adjust budget for 90 day job vacancies.	(63,509)	(63,509)
Human Resources	4,481,617	4,449,501	(32,116)	To adjust budget for 90 day job vacancies.	(32,116)	(32,116)
Information Technology	39,640,173	39,530,710	(109,463)	To adjust budget for 90 day job vacancies.	(109,463)	(109,463)
Law	2,519,422	2,453,452	(65,970)	To adjust budget for 90 day job vacancies.	(65,970)	(65,970)
Support Services	14,314,697	14,289,092	(25,605)	To adjust budget for 90 day job vacancies.	(25,605)	(25,605)
<i>Total: Administrative Support Fund</i>			(328,342)		(328,342)	(328,342)
Fleet Management Fund (610)						
Support Services	7,704,250	7,693,695	(10,555)	To adjust budget for 90 day job vacancies.	(10,555)	(10,555)
Working Capital Reserve	797,834	808,389	10,555	To adjust budget for 90 day job vacancies.	10,555	10,555
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,290,196)		\$ (1,290,196)	\$ (1,290,196)