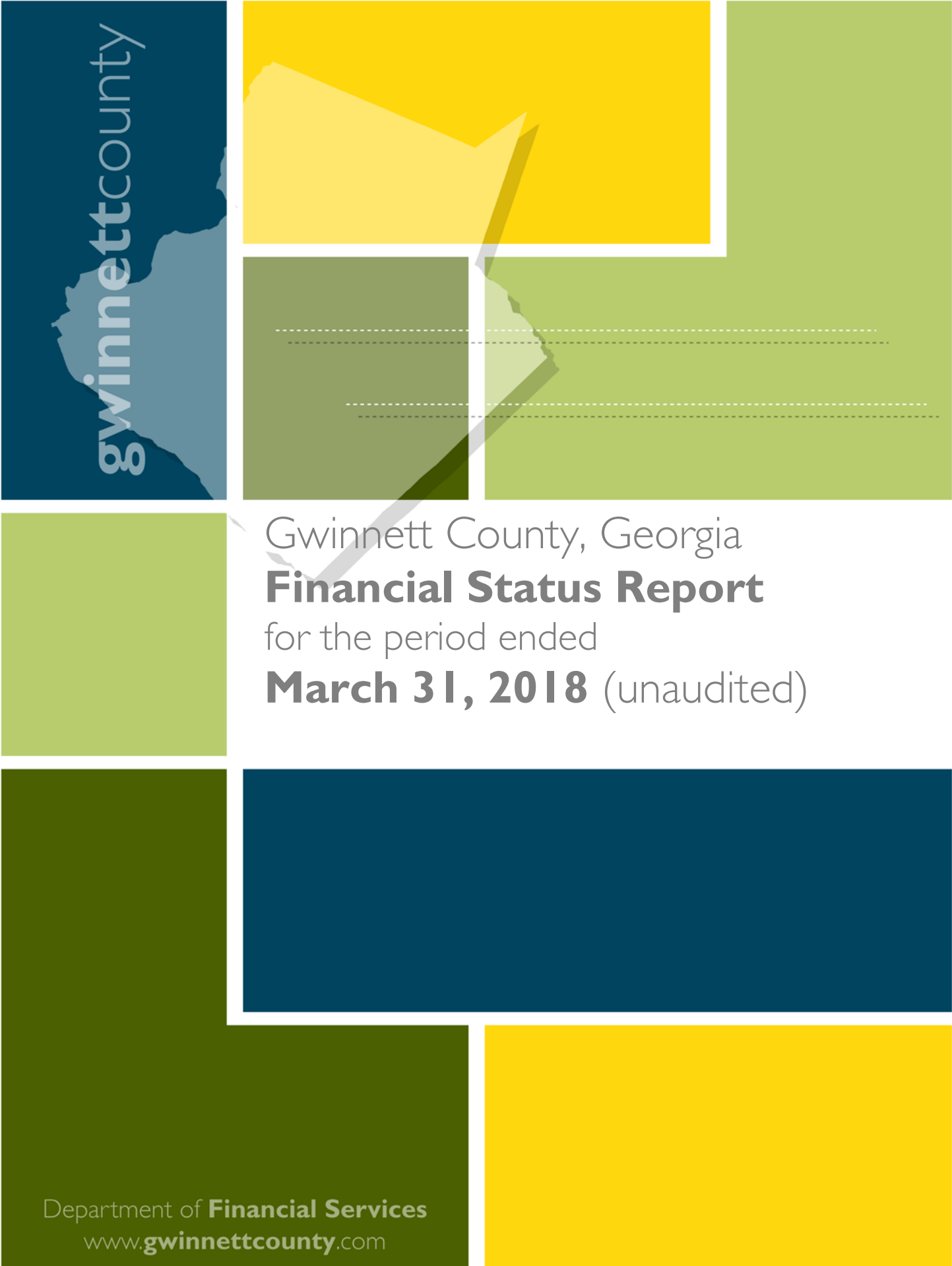




gwinnettcounty



Gwinnett County, Georgia
Financial Status Report
for the period ended
March 31, 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: April 19, 2018

SUBJECT: Monthly Financial Report for the Period Ended March 31, 2018

This report, which includes unaudited information for the fiscal year through March 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
Investment Update as of December 31, 2017	Page 61

Executive Summary

This report begins with a summary of highlights affecting year-over-year variances and budget versus actual variances. The summary is followed by a discussion of notable events that occurred in March and early April, including: 1) the completion of the 2017 Budget Document; 2) the mailing of annual assessment notices; 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. An investment update as of December 31, 2017 is also presented.

Highlights

Expenses in the E-911 Fund are approximately \$3.6 million lower than this same time last year due to the timing of payments to cities for E-911 expenses. The payments to cities were made in March last year, but will be made in April this year.

Expenses in the Local Transit Operating Fund are up approximately \$479,000 compared to this same time last year pending the transfer of expenses to the Transit Grant Fund. Also contributing to the year-over-year variance is an increase in the monthly transfer to capital.

2018 Budget Document

The 2018 Budget Document was completed in late March and is available on the County's website at www.gwinnettbudget.com. The document serves as a policy document, an operations guide, a financial plan, and a communications device.

Assessment Notices

In accordance with state law, the Gwinnett County Board of Assessors mailed 2018 annual notices of current assessment to residential and commercial property owners in early April. The notices include estimated taxes that are based on the previous year's millage rate and the current year's property value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill, which will be due in the fall, will be based on the tax rates set by the Board of Commissioners and the Board of Education.

Property owners have 45 days from the date of the assessment notice to file an appeal. For information about the appeals process, visit www.gwinnett-assessor.com.

Notices of assessment for personal property consisting of boats, airplanes, and business equipment will be distributed in May.

2019 Budget Preparation

As part of the fiscal year 2019 budget process, departments have submitted their capital technology requests. Departments are expected to submit their Capital Improvement Plan (CIP) budgets in April.

Recurring Monthly Financial Trends

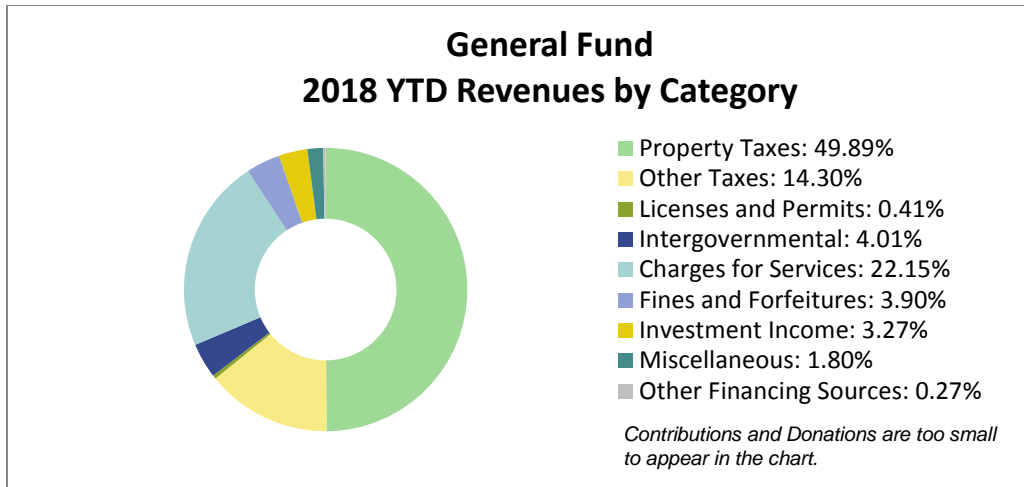
Investment income across all operating funds is up approximately \$1 million, or 67.5 percent, compared to this same time last year. This is primarily due to increased interest rates and additional funds available to invest.

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.

Miscellaneous revenue in the Administrative Support Fund is down \$288,800, or 82.5 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.

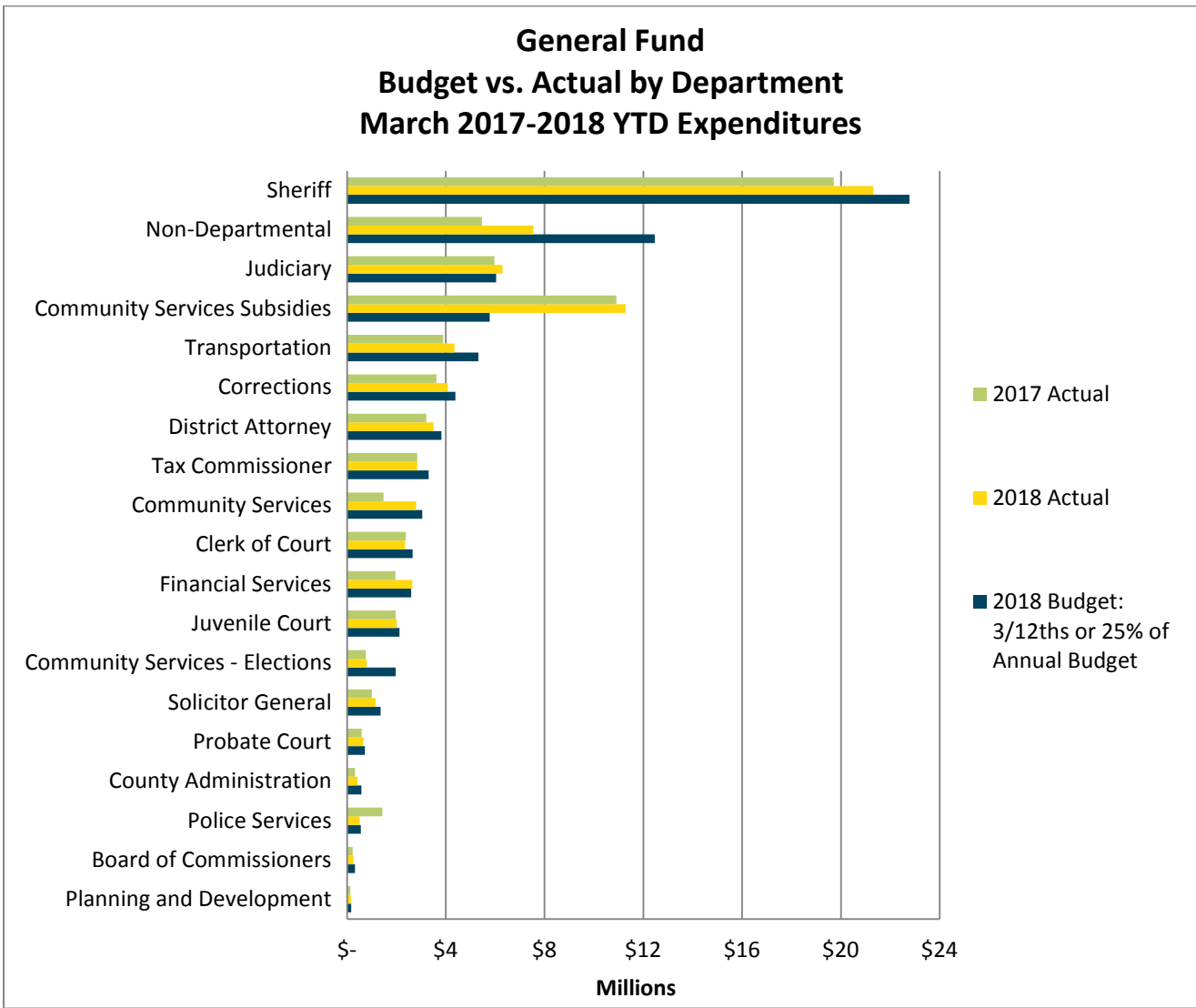
General Fund (page 11)

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 50 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 \$526,900, or 5.1 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.



Expenditures for the maintenance of our 800 MHZ radio system are \$758,300 lower than last year due to timing. The first three 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.

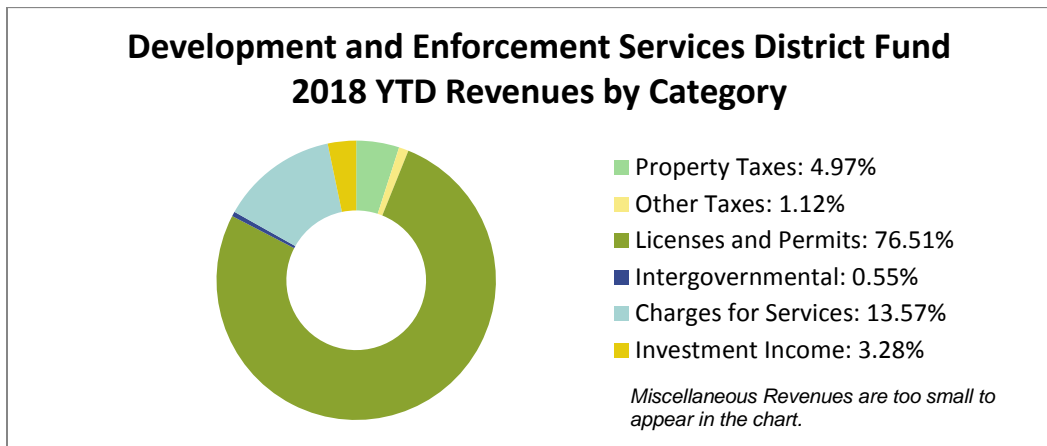
Financial Services expenditures are approximately \$690,800, or 35 percent, higher than this same time last year and are slightly over budget based on the percentage of the fiscal year that has lapsed. The increases are primarily due to costs associated with a residential property

valuation project in the Tax Assessor's Office, as well as the timing of payments for annual license and support agreements. In 2017, expenditures were spread out across the year in equal monthly increments, but this year an annual payment was recorded in February.

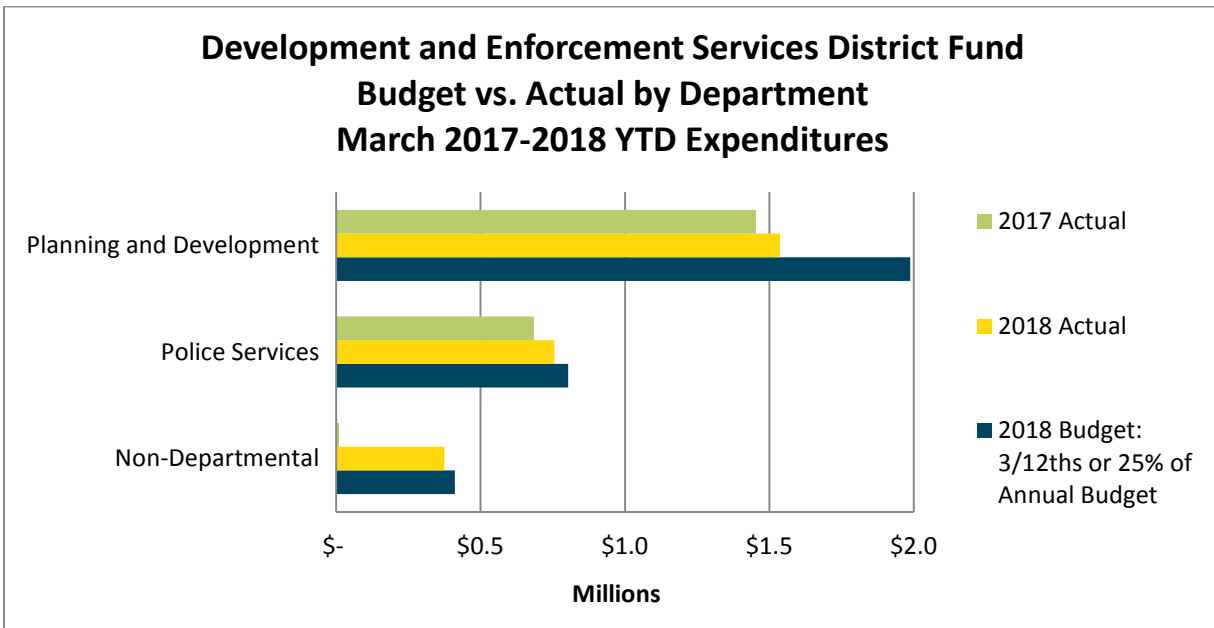
Police Services expenditures in the General Fund reflect a year-over-year decrease, and Community Services expenditures reflect a year-over-year increase. These variances are primarily attributable to the reassignment of Animal Welfare from Police Services to Community Services on April 1, 2017.

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.

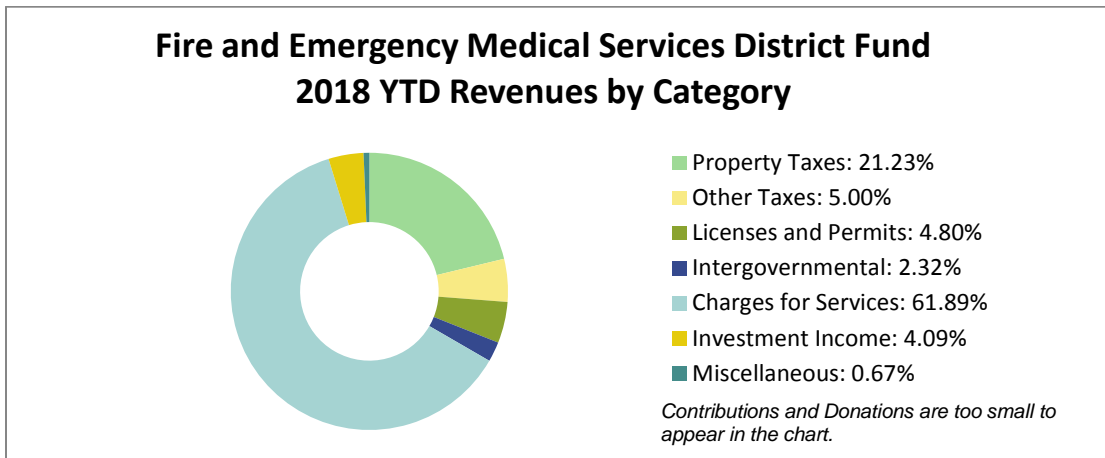


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 53 percent of the fund's annual budget.

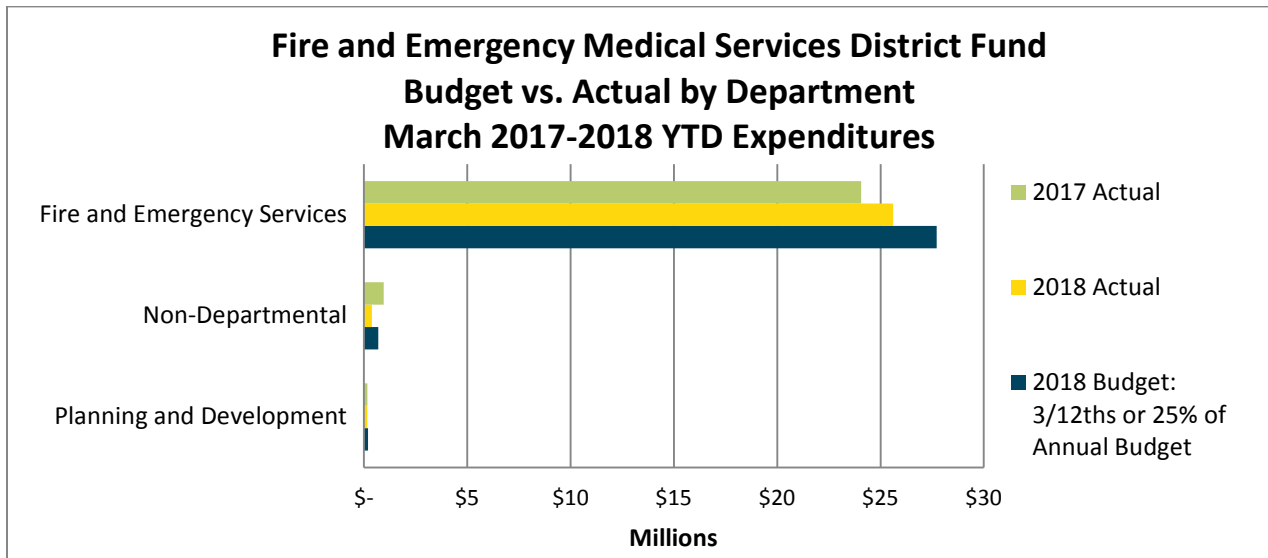


Fire and Emergency Medical Services District Fund (page 15)

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.



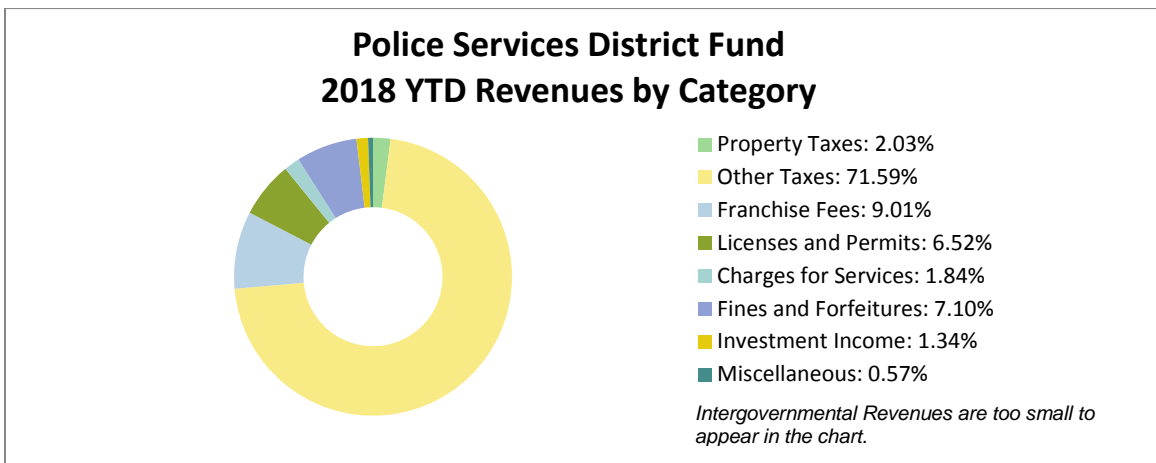
Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund's annual budget.



Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$1.6 million, or 6.5 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 and increases in overtime.

Police Services District Fund (page 17)

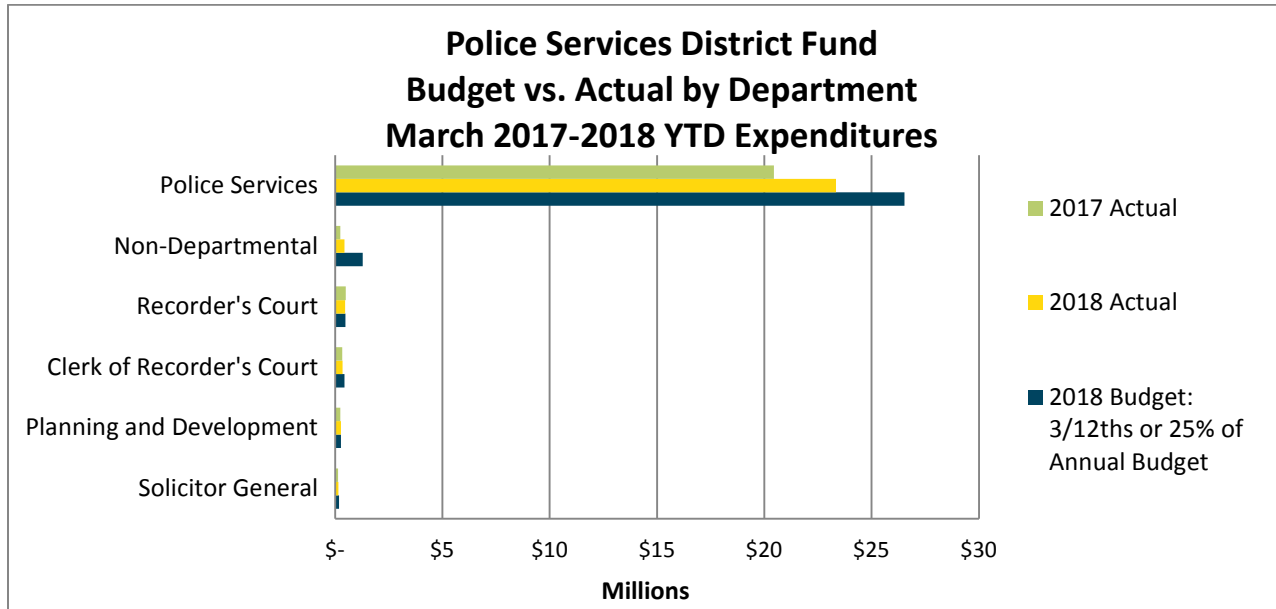
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree 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 above, the main revenue sources will shift to property taxes and insurance premium

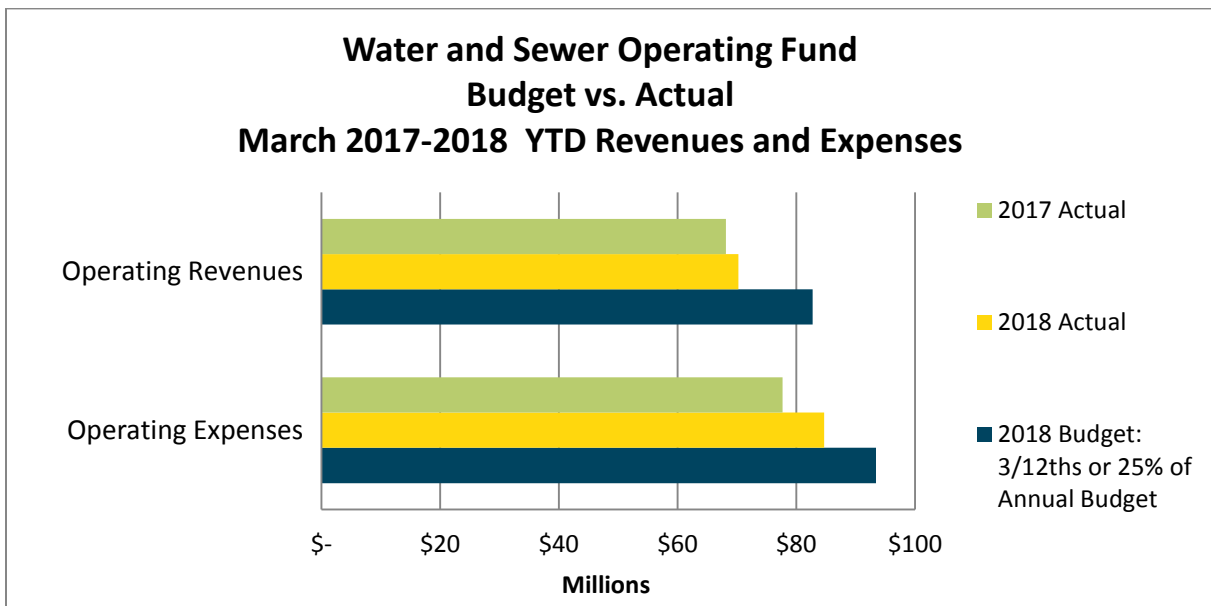
taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 57 percent of the fund’s annual budget.



Police Services expenditures in the Police Services District Fund are up approximately \$2.9 million, or 14.2 percent, compared to this same time last year, primarily due to fewer vacancies, compensation adjustments, and an increase in the transfer to capital vehicles.

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 \$2.1 million, or 3.1 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 March, 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 \$12.5 million, or 15.1 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 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 \$7.0 million, or 9.0 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 \$8.7 million, or 9.3 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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
Revenues:						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 10,282,157	4.18%	\$ 9,755,237	4.39%
Licenses and Permits	363,300	363,300	66,146	18.21%	-	0.00%
Intergovernmental	3,584,798	3,584,798	641,794	17.90%	558,335	16.25%
Charges for Services	27,327,754	27,327,754	3,548,819	12.99%	3,307,813	13.32%
Fines and Forfeitures	4,303,648	4,303,648	624,516	14.51%	895,296	22.66%
Investment Income	866,413	866,413	522,973	60.36%	336,486	55.53%
Contributions and Donations	60,000	62,800	16,169	25.75%	4,588	114.70%
Miscellaneous	965,695	966,695	287,987	29.79%	249,299	25.32%
Other Financing Sources	165,000	165,000	42,990	26.05%	41,250	25.00%
Revenues without Use of Fund Balance	283,807,810	283,811,610	16,033,551	5.65%	15,148,304	5.91%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,147,555	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 320,231,655	\$ 319,959,165	\$ 16,033,551	5.01%	\$ 15,148,304	5.32%
Appropriations:						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 265,870	20.59%	\$ 233,335	19.22%
County Administration	2,303,160	2,304,160	434,081	18.84%	319,883	17.43%
Financial Services	10,409,954	10,376,868	2,649,188	25.53%	1,958,409	21.44%
Tax Commissioner	13,227,125	13,227,125	2,847,927	21.53%	2,841,481	22.70%
Transportation	21,311,135	21,267,610	4,352,774	20.47%	3,890,760	20.30%
Planning and Development	698,508	698,508	155,906	22.32%	133,588	21.02%
Police Services	2,220,116	2,220,116	516,537	23.27%	1,425,134	21.06%
Corrections	17,581,177	17,569,750	4,083,661	23.24%	3,624,823	22.66%
Community Services	12,257,181	12,191,057	2,802,473	22.99%	1,472,950	21.78%
Community Services Subsidies:						
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	114,930	15.13%	123,989	17.45%
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	11,280,936	48.85%	10,905,700	49.15%
Community Services - Elections	7,892,250	7,868,056	793,861	10.09%	760,089	28.24%
Juvenile Court	8,026,992	8,521,358	2,016,418	23.66%	1,971,100	24.78%
Sheriff	90,766,098	91,067,598	21,309,857	23.40%	19,711,848	22.84%
Clerk of Court	10,631,232	10,631,232	2,345,327	22.06%	2,389,322	23.02%

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Judiciary	20,945,067	24,137,067	6,292,053	26.07%	5,965,934	26.70%
Probate Court	2,797,379	2,909,879	661,167	22.72%	592,261	23.97%
District Attorney	15,281,202	15,281,202	3,509,587	22.97%	3,204,695	23.69%
Solicitor General	5,450,717	5,451,217	1,155,346	21.19%	1,000,784	20.80%
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	38,485	7.70%	-	-
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	3,746,148	25.00%	1,138,292	25.00%
Contribution to Local Transit	9,467,537	9,467,537	2,366,884	25.00%	2,030,510	25.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	-	0.00%	-	-
Medical Examiner	1,321,138	1,321,138	324,656	24.57%	432,275	31.64%
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	16,495	8.05%	31,200	15.22%
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	20,290	0.79%	778,626	26.66%
Other Governmental Agencies	502,333	502,333	18,387	3.66%	14,953	2.98%
Other Miscellaneous	200,500	200,500	10,572	5.27%	29,913	24.77%
Total Non-Departmental	54,047,638	49,851,638	7,541,917	15.13%	5,455,769	14.29%
TOTAL APPROPRIATIONS	\$ 320,231,655	\$ 319,959,165	\$ 75,014,886	23.45%	\$ 67,857,865	23.82%

Projected Fund Balance December 31 \$ 117,744,037 \$ 118,020,327

Estimated Fund Balance as of Report Date \$ 95,186,547

YTD financial report 2018 gwinnettcountry

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 110,503	23.13%	\$ 171,229	312.63%
Intergovernmental	-	-	-	-	6,535	16.27%
Investment Income	75,000	75,000	36,596	48.79%	22,250	-
Revenues without Use of Fund Balance	552,718	552,718	147,099	26.61%	200,014	210.71%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,250,750	\$ 4,250,750	\$ 147,099	3.46%	\$ 200,014	4.69%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,143,700	97.48%	\$ 4,081,921	95.70%
TOTAL APPROPRIATIONS	\$ 4,250,750	\$ 4,250,750	\$ 4,143,700	97.48%	\$ 4,081,921	95.70%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Estimated Fund Balance as of Report Date			\$ 11,991,688			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 87,831	1.27%	\$ 99,660	1.56%
Licenses and Permits	4,054,250	4,054,250	1,102,624	27.20%	964,498	24.26%
Intergovernmental	44,634	44,634	7,876	17.65%	6,141	15.23%
Charges for Services	519,835	519,835	195,612	37.63%	159,951	30.87%
Investment Income	65,000	65,000	47,300	72.77%	16,613	46.15%
Miscellaneous	-	-	710	-	31	-
Other Financing Sources	659,236	659,236	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,237,237	12,237,237	1,441,953	11.78%	1,246,894	10.73%
Use of Fund Balance	609,424	566,410	-	0.00%	-	-
TOTAL REVENUES	\$ 12,846,661	\$ 12,803,647	\$ 1,441,953	11.26%	\$ 1,246,894	10.73%
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,949,573	\$ 1,536,970	19.33%	\$ 1,453,725	20.16%
Police Services	3,211,574	3,211,574	755,724	23.53%	684,577	21.11%
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	375,000	23.65%	10,241	8.10%
Total Non-Departmental	1,642,500	1,642,500	375,000	22.83%	10,241	5.58%
TOTAL APPROPRIATIONS	\$ 12,846,661	\$ 12,803,647	\$ 2,667,694	20.84%	\$ 2,148,543	18.49%
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,552,648				
Estimated Fund Balance as of Report Date			\$ 8,893,317			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 1,147,353	1.22%	\$ 1,284,092	1.51%
Licenses and Permits	901,000	901,000	210,081	23.32%	220,558	24.48%
Intergovernmental	622,174	622,174	101,660	16.34%	86,871	16.27%
Charges for Services	15,485,600	15,485,600	2,707,571	17.48%	2,599,114	16.77%
Investment Income	180,000	180,000	178,810	99.34%	106,266	81.74%
Contributions and Donations	-	-	25	-	100	-
Miscellaneous	1,500	1,500	29,421	1,961.40%	36,384	2,425.60%
Other Financing Sources	5,859,873	5,859,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 116,771,197	\$ 116,771,197	\$ 4,374,921	3.75%	\$ 4,333,385	3.92%
Appropriations:						
Planning and Development	\$ 795,471	\$ 777,974	\$ 167,847	21.57%	\$ 159,389	21.05%
Fire and Emergency Services	111,142,967	110,841,828	25,617,413	23.11%	24,054,327	22.97%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	375,000	15.50%	954,358	20.14%
Total Non-Departmental	2,780,000	2,780,000	375,000	13.49%	954,358	18.72%
Appropriations without Contribution to Fund Balance	114,718,438	114,399,802	26,160,260	22.87%	25,168,074	22.76%
Contribution to Fund Balance	2,052,759	2,371,395	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 116,771,197	\$ 116,771,197	\$ 26,160,260	22.40%	\$ 25,168,074	22.76%
Projected Fund Balance December 31	\$ 54,822,325	\$ 55,140,961				
Estimated Fund Balance as of Report Date			\$ 30,984,227			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 1,629	36.20%	\$ 1,288	32.75%
Revenues without Use of Fund Balance	4,500	4,500	1,629	36.20%	1,288	32.75%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,312</u>	<u>\$ 45,312</u>	<u>\$ 1,629</u>	3.60%	<u>\$ 1,288</u>	2.85%
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 1,335	2.95%	\$ 1,277	2.83%
TOTAL APPROPRIATIONS	<u>\$ 45,312</u>	<u>\$ 45,312</u>	<u>\$ 1,335</u>	2.95%	<u>\$ 1,277</u>	2.83%
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Estimated Fund Balance as of Report Date			\$ 740,541			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 15,760,210	25.26%	\$ 15,306,764	26.09%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,085,900	4,085,900	1,244,460	30.46%	1,205,780	28.75%
Intergovernmental	255,268	255,268	42,327	16.58%	35,261	15.88%
Charges for Services	785,210	785,210	351,146	44.72%	315,231	30.89%
Fines and Forfeitures	8,125,772	8,125,772	1,354,963	16.67%	1,386,029	15.23%
Investment Income	350,000	350,000	256,229	73.21%	132,386	66.19%
Miscellaneous	382,062	382,062	107,977	28.26%	130,693	47.79%
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	19,117,312	17.44%	18,512,144	17.31%
Use of Fund Balance	7,595,650	7,104,311	-	0.00%	-	-
TOTAL REVENUES	\$ 117,197,169	\$ 116,705,830	\$ 19,117,312	16.38%	\$ 18,512,144	17.31%
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 264,871	24.97%	\$ 244,201	30.83%
Police Services	106,493,225	106,095,386	23,344,726	22.00%	20,447,606	21.83%
Recorder's Court	1,855,316	1,912,816	463,013	24.21%	492,072	25.20%
Solicitor General	738,507	738,507	153,241	20.75%	141,229	18.54%
Clerk of Recorder's Court	1,752,625	1,752,625	340,670	19.44%	337,382	22.01%
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	4,728,250	4,577,250	436,863	9.54%	239,401	6.28%
Total Non-Departmental	5,296,886	5,145,886	436,863	8.49%	239,401	5.46%
TOTAL APPROPRIATIONS	\$ 117,197,169	\$ 116,705,830	\$ 25,003,384	21.42%	\$ 21,901,891	20.48%
Projected Fund Balance December 31	\$ 57,978,772	\$ 58,470,111				
Estimated Fund Balance as of Report Date			\$ 59,688,350			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 665,037	2.22%	\$ 674,449	2.45%
Intergovernmental	185,660	185,660	29,497	15.89%	25,871	16.28%
Charges for Services	4,838,536	4,838,536	828,915	17.13%	751,933	16.71%
Investment Income	75,000	75,000	75,252	100.34%	38,985	66.62%
Contributions and Donations	38,300	38,300	17	0.04%	-	0.00%
Miscellaneous	2,622,079	2,622,079	612,868	23.37%	586,208	25.03%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,735,571	2,211,586	5.86%	2,077,446	5.99%
Use of Fund Balance	2,149,496	2,120,307	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 39,885,067	\$ 39,855,878	\$ 2,211,586	5.55%	\$ 2,077,446	5.78%
Appropriations:						
Community Services	\$ 38,075,611	\$ 38,046,422	\$ 7,662,793	20.14%	\$ 6,716,657	19.66%
Support Services	191,684	191,684	44,308	23.12%	28,522	16.26%
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	384,443	24.76%	384,252	24.76%
Total Non-Departmental	1,617,772	1,617,772	384,443	23.76%	384,252	23.76%
TOTAL APPROPRIATIONS	\$ 39,885,067	\$ 39,855,878	\$ 8,091,544	20.30%	\$ 7,129,431	19.83%
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,661,051				
Estimated Fund Balance as of Report Date			\$ 13,901,400			

YTD financial report 2018 gwinnettcouuty

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 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated 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 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 10,893	-	\$ 2,238	-
TOTAL REVENUES	\$ -	\$ -	\$ 10,893	-	\$ 2,238	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Estimated Fund Balance as of Report Date			\$ 960,852			

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 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 15,310	-	\$ 4,152	-
TOTAL REVENUES	\$ -	\$ -	\$ 15,310	-	\$ 4,152	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Estimated Fund Balance as of Report Date			\$ 2,973,521			

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 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated 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 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 734	-	\$ 328	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 734</u>	-	<u>\$ 328</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 126,819	\$ 126,819				
Estimated Fund Balance as of Report Date			\$ 127,553			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 872	0.72%	\$ 675	0.58%
Investment Income	7,000	7,000	2,455	35.07%	1,941	30.84%
Revenues without Use of Fund Balance	128,872	128,872	3,327	2.58%	2,616	2.13%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,783	\$ 161,783	\$ 3,327	2.06%	\$ 2,616	1.63%
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 3,706	2.29%	\$ 5,166	3.22%
TOTAL APPROPRIATIONS	\$ 161,783	\$ 161,783	\$ 3,706	2.29%	\$ 5,166	3.22%
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Estimated Fund Balance as of Report Date			\$ 1,253,319			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,402,949	\$ 43,130	0.58%	\$ 35,805	0.49%
Investment Income	3,740	3,740	9,281	248.16%	4,649	131.11%
Revenues without Use of Fund Balance	7,394,502	7,406,689	52,411	0.71%	40,454	0.56%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,543,825	\$ 7,556,012	\$ 52,411	0.69%	\$ 40,454	0.54%
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,556,012	\$ 1,250,898	16.56%	\$ 1,195,021	16.03%
TOTAL APPROPRIATIONS	\$ 7,543,825	\$ 7,556,012	\$ 1,250,898	16.56%	\$ 1,195,021	16.03%
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Estimated Fund Balance as of Report Date			\$ 1,052,686			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 142,015	23.42%	\$ 140,329	22.84%
Investment Income	2,407	2,407	693	28.79%	534	24.34%
Revenues without Use of Fund Balance	608,696	608,696	142,708	23.44%	140,863	22.84%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,191,421	\$ 1,191,421	\$ 142,708	11.98%	\$ 140,863	14.67%
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 297,855	25.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,191,421	\$ 1,191,421	\$ 297,855	25.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Estimated Fund Balance as of Report Date			\$ 2,597,555			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 26,660	27.37%	\$ 21,678	24.92%
Miscellaneous	9,600	9,600	3,591	37.41%	2,749	34.36%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 30,251</u>	28.27%	<u>\$ 24,427</u>	25.71%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 2,385	11.74%	\$ 1,414	7.32%
Appropriations without Contribution to Fund Balance	20,315	20,315	2,385	11.74%	1,414	7.32%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 2,385</u>	2.23%	<u>\$ 1,414</u>	1.49%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Estimated Fund Balance as of Report Date			\$ 337,533			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 119,000	15.87%	\$ 117,096	14.88%
Investment Income	2,500	2,500	3,606	144.24%	1,486	-
Revenues without Use of Fund Balance	752,110	752,110	122,606	16.30%	118,582	15.07%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 884,107	\$ 884,107	\$ 122,606	13.87%	\$ 118,582	9.18%
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 72,813	22.45%	\$ 111,907	23.84%
Solicitor General	559,769	559,769	118,289	21.13%	139,899	17.01%
TOTAL APPROPRIATIONS	\$ 884,107	\$ 884,107	\$ 191,102	21.62%	\$ 251,806	19.49%
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Estimated Fund Balance as of Report Date			\$ 784,085			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 70,280	\$ 106,894	152.10%	\$ 2,863	977.13%
Investment Income	-	-	-	-	1	-
Revenues without Use of Fund Balance	-	70,280	106,894	152.10%	2,864	977.47%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 140,000</u>	<u>\$ 210,280</u>	<u>\$ 106,894</u>	50.83%	<u>\$ 2,864</u>	2.03%
Appropriations:						
District Attorney	\$ 140,000	\$ 210,280	\$ 1,451	0.69%	\$ 2,514	1.78%
TOTAL APPROPRIATIONS	<u>\$ 140,000</u>	<u>\$ 210,280</u>	<u>\$ 1,451</u>	0.69%	<u>\$ 2,514</u>	1.78%
Projected Fund Balance December 31	\$ 2,793	\$ 2,793				
Estimated Fund Balance as of Report Date			\$ 248,236			

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 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of 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				
Estimated Fund Balance as of Report Date			\$ 36,666			

YTD financial report 2018 gwinnettcouuty

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Charges for Services	\$ 16,991,734	\$ 16,991,734	\$ 4,251,820	25.02%	\$ 4,110,204	25.54%
Investment Income	226,880	226,880	104,171	45.91%	64,475	49.73%
Revenues without Use of Fund Balance	17,218,614	17,218,614	4,355,991	25.30%	4,174,679	25.73%
Use of Fund Balance	5,558,757	5,402,226	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,777,371	\$ 22,620,840	\$ 4,355,991	19.26%	\$ 4,174,679	18.78%
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,238,088	\$ 3,496,645	19.17%	\$ 3,583,500	19.50%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	-	0.00%	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	-	0.00%	3,528,021	91.68%
TOTAL APPROPRIATIONS	\$ 22,777,371	\$ 22,620,840	\$ 3,496,645	15.46%	\$ 7,111,521	32.00%
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,172,415				
Estimated Fund Balance as of Report Date			\$ 26,433,987			

YTD financial report 2018 gwinnettcountry

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 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 17,535	32.77%	\$ 16,658	31.81%
Revenues without Use of Fund Balance	53,512	53,512	17,535	32.77%	16,658	31.81%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 61,551</u>	<u>\$ 61,551</u>	<u>\$ 17,535</u>	28.49%	<u>\$ 16,658</u>	31.81%
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 6,819	11.08%	\$ 15,656	32.87%
TOTAL APPROPRIATIONS	<u>\$ 61,551</u>	<u>\$ 61,551</u>	<u>\$ 6,819</u>	11.08%	<u>\$ 15,656</u>	29.90%
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Estimated Fund Balance as of Report Date			\$ 136,779			

YTD financial report 2018 gwinnettcouuty

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 99,879	\$ 130,499	130.66%	\$ 15,190	-
Revenues without Use of Fund Balance	-	99,879	130,499	130.66%	15,190	-
Use of Fund Balance	500,893	401,014	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 500,893	\$ 500,893	\$ 130,499	26.05%	\$ 15,190	2.13%
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 64,461	12.87%	\$ 57,020	7.99%
TOTAL APPROPRIATIONS	\$ 500,893	\$ 500,893	\$ 64,461	12.87%	\$ 57,020	7.99%
Projected Fund Balance December 31	\$ 264,700	\$ 364,579				
Estimated Fund Balance as of Report Date			\$ 831,631			

YTD financial report 2018 gwinnettcouuty

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 8,810	\$ 24,216	274.87%	\$ 65,054	100.00%
Revenues without Use of Fund Balance	-	8,810	24,216	274.87%	65,054	100.00%
Use of Fund Balance	582,495	573,685	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 582,495	\$ 582,495	\$ 24,216	4.16%	\$ 65,054	10.68%
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 13,046	2.24%	\$ 85,275	14.00%
TOTAL APPROPRIATIONS	\$ 582,495	\$ 582,495	\$ 13,046	2.24%	\$ 85,275	14.00%
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,122,650				
Estimated Fund Balance as of Report Date			\$ 2,707,505			

YTD financial report 2018 gwinnettcouuty

Sheriff Inmate Fund (090)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 202,312	26.70%	\$ 178,592	27.21%
Investment Income	-	-	6,961	-	-	-
TOTAL REVENUES	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 209,273</u>	27.62%	<u>\$ 178,592</u>	23.21%
Appropriations:						
Sheriff	\$ 599,920	\$ 599,920	\$ 59,110	9.85%	\$ 46,494	6.04%
Appropriations without Contribution to Fund Balance	599,920	599,920	59,110	9.85%	46,494	6.04%
Contribution to Fund Balance	157,686	157,686	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 59,110</u>	7.80%	<u>\$ 46,494</u>	6.04%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,268,795				
Estimated Fund Balance as of Report Date			\$ 3,261,272			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 37,454	\$ 37,454	100.00%	\$ 24,328	114.08%
Investment Income	-	-	-	-	13	-
Revenues without Use of Fund Balance	-	37,454	37,454	100.00%	24,341	114.14%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 137,454	\$ 37,454	27.25%	\$ 24,341	20.06%
Appropriations:						
Sheriff	\$ 100,000	\$ 137,454	\$ 572	0.42%	\$ 25,000	20.61%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 137,454	\$ 572	0.42%	\$ 25,000	20.61%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Estimated Fund Balance as of Report Date			\$ 360,926			

YTD financial report 2018 gwinnettcountry

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 27,918	-	\$ 167,517	885.68%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	-	27,918	-	167,536	885.78%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 27,918</u>	18.61%	<u>\$ 167,536</u>	99.18%
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ 65,586	43.72%	\$ 41,508	24.57%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 65,586</u>	43.72%	<u>\$ 41,508</u>	24.57%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Estimated Fund Balance as of Report Date			\$ 382,086			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 738	\$ 45,070	6,107.05%	\$ 23,342	100.00%
Investment Income	-	-	49	-	38	-
Revenues without Use of Fund Balance	-	738	45,119	6,113.69%	23,380	100.16%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,738</u>	<u>\$ 45,119</u>	59.57%	<u>\$ 23,380</u>	24.10%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,738	\$ 6,060	8.00%	\$ 12,949	13.35%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,738</u>	<u>\$ 6,060</u>	8.00%	<u>\$ 12,949</u>	13.35%
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Estimated Fund Balance as of Report Date			\$ 341,635			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 164,997	18.86%	\$ 119,438	13.65%
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>\$ 695,940</u>	29.82%	<u>\$ 2,640,993</u>	61.34%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,219,939	71.59%	\$ 3,700,569	86.52%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,219,939	71.59%	3,700,569	86.52%
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>\$ 1,219,939</u>	52.27%	<u>\$ 3,700,569</u>	85.94%
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Estimated Fund Balance as of Report Date			\$ 845,976			

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				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of 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	\$ 246,105	\$ 246,105				
Estimated Fund Balance as of Report Date			\$ 301,105			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 9,852,000	\$ 1,587,019	16.11%	\$ 1,538,890	17.02%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	25,000	25,000	23,197	92.79%	6,691	-
TOTAL REVENUES	<u>\$ 9,877,100</u>	<u>\$ 9,877,100</u>	<u>\$ 1,610,216</u>	16.30%	<u>\$ 1,545,581</u>	15.46%
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	813,417	20.92%	2,702,025	53.22%
Appropriations without Contribution to Fund Balance	8,808,435	8,808,435	1,923,345	21.84%	3,876,328	38.76%
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>\$ 1,923,345</u>	19.47%	<u>\$ 3,876,328</u>	38.76%
Projected Fund Balance December 31	\$ 11,138,531	\$ 11,138,531				
Estimated Fund Balance as of Report Date			\$ 9,756,737			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 40,919	25.57%	\$ 55,831	36.37%
Miscellaneous	780,000	780,000	206,998	26.54%	266,302	34.58%
Other Financing Sources	25,000	25,000	9,180	36.72%	-	-
Revenues without Use of Net Position	965,000	965,000	257,097	26.64%	322,133	34.88%
Use of Net Position	183,188	183,188	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,148,188	\$ 1,148,188	\$ 257,097	22.39%	\$ 322,133	24.58%
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 248,810	21.69%	\$ 262,648	20.05%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,148,188	\$ 1,148,188	\$ 248,810	21.67%	\$ 262,648	20.04%
Projected Net Position December 31	\$ 603,549	\$ 603,549				
Estimated Net Position as of Report Date			\$ 795,024			

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

YTD financial report 2018 gwinnettcouuty

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 684,398	21.83%	\$ 759,892	26.75%
Investment Income	84,000	84,000	23,868	28.41%	8,972	40.78%
Miscellaneous	22,000	22,000	5,660	25.73%	3,060	13.91%
Other Financing Sources	9,467,537	9,467,537	2,366,884	25.00%	2,030,510	25.00%
Revenues without Use of Net Position	12,708,787	12,708,787	3,080,810	24.24%	2,802,434	25.46%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,382,290	\$ 14,382,290	\$ 3,080,810	21.42%	\$ 2,802,434	22.63%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 18,741	24.25%
Transportation	14,382,290	14,382,290	2,152,458	14.97%	1,654,633	13.45%
TOTAL APPROPRIATIONS	\$ 14,382,290	\$ 14,382,290	\$ 2,152,458	14.97%	\$ 1,673,374	13.51%
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Estimated Net Position as of Report Date			\$ 6,710,288			

YTD financial report 2018 gwinnettcouuty

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 1,547	0.20%	\$ 30	0.00%
Charges for Services	45,756,741	45,756,741	11,376,857	24.86%	11,200,422	24.74%
Investment Income	300,000	300,000	239,179	79.73%	122,602	55.23%
Miscellaneous	150	150	316	210.67%	47	94.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 11,617,899</u>	24.81%	<u>\$ 11,323,101</u>	24.51%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,112,467	\$ 7,097,644	15.73%	\$ 6,991,302	15.71%
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	7,097,644	15.73%	6,991,302	15.71%
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>\$ 7,097,644</u>	15.16%	<u>\$ 6,991,302</u>	15.13%
Projected Net Position December 31	\$ 20,250,604	\$ 20,250,604				
Estimated Net Position as of Report Date			\$ 23,061,435			

* 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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 201,425	0.64%	\$ 169,218	0.54%
Investment Income	355,000	355,000	131,407	37.02%	63,622	53.02%
Miscellaneous	15,000	15,000	480	3.20%	-	0.00%
Revenues without Use of Net Position	32,064,035	32,064,035	333,312	1.04%	232,840	0.74%
Use of Net Position	5,908,262	7,620,210	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 37,972,297	\$ 39,684,245	\$ 333,312	0.84%	\$ 232,840	0.73%
Appropriations:						
Planning and Development	\$ 785,470	\$ 785,470	\$ 138,503	17.63%	\$ 129,259	17.62%
Water Resources*	37,096,827	38,808,775	8,860,305	22.83%	7,392,222	23.63%
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%
TOTAL APPROPRIATIONS	\$ 37,972,297	\$ 39,684,245	\$ 8,998,808	22.68%	\$ 7,521,481	23.42%
Projected Net Position December 31	\$ 23,573,056	\$ 21,861,108				
Estimated Net Position as of Report Date			\$ 20,815,822			

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

YTD financial report 2018 gwinnettcouuty

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,491,984	\$ 64,019,211	20.29%	\$ 62,075,442	19.90%
Investment Income	500,000	500,000	615,593	123.12%	401,949	91.35%
Contributions and Donations	14,941,303	14,941,303	5,396,722	36.12%	5,554,187	33.61%
Miscellaneous	-	-	224,335	-	116,714	-
Revenues without Use of Net Position	330,933,287	330,933,287	70,255,861	21.23%	68,148,292	20.72%
Use of Net Position	43,192,781	42,712,646	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 374,126,068	\$ 373,645,933	\$ 70,255,861	18.80%	\$ 68,148,292	19.26%
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 223,060	22.54%	\$ 174,524	19.49%
Water Resources*	372,941,013	372,491,323	84,485,095	22.68%	77,517,965	21.97%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 374,126,068	\$ 373,645,933	\$ 84,708,155	22.67%	\$ 77,692,489	21.96%
Projected Net Position December 31	\$ 115,757,713	\$ 116,237,848				
Estimated Net Position as of Report Date			\$ 144,498,200			

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

YTD financial report 2018 gwinnettcouuty

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			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 15,144,480	23.41%	\$ 13,710,677	23.93%
Investment Income	60,000	60,000	45,602	76.00%	18,551	32.56%
Miscellaneous	258,923	258,923	61,087	23.59%	349,920	38.06%
Revenues without Use of Net Position	65,018,759	65,018,759	15,251,169	23.46%	14,079,148	24.17%
Use of Net Position	2,504,234	2,130,560	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,522,993	\$ 67,149,319	\$ 15,251,169	22.71%	\$ 14,079,148	23.55%
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,148,662	\$ 868,990	20.95%	\$ 862,869	21.20%
Financial Services	10,031,179	9,990,073	2,113,480	21.16%	1,965,807	20.83%
Human Resources	4,101,535	4,079,995	917,409	22.49%	773,998	21.37%
Information Technology Services	33,285,829	33,101,355	6,223,901	18.80%	6,621,018	23.58%
Law	2,474,311	2,474,311	562,266	22.72%	548,050	23.65%
Support Services	12,739,019	12,632,423	2,628,402	20.81%	2,375,572	21.53%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	718,500	229,948	32.00%	90,787	7.43%
Total Non-Departmental	722,500	722,500	229,948	31.83%	90,787	7.41%
TOTAL APPROPRIATIONS	\$ 67,522,993	\$ 67,149,319	\$ 13,544,396	20.17%	\$ 13,238,101	22.14%
Projected Net Position December 31	\$ 8,162,724	\$ 8,536,398				
Estimated Net Position as of Report Date			\$ 12,373,731			

YTD financial report 2018 gwinnettcouuty

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 200,000	25.00%	\$ 200,000	25.00%
Investment Income	16,000	16,000	9,325	58.28%	4,733	32.56%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	209,325	25.65%	204,918	25.16%
Use of Net Position	218,705	218,705	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,705	\$ 1,034,705	\$ 209,325	20.23%	\$ 204,918	19.83%
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,034,705	\$ 301,144	29.10%	\$ 250,303	24.23%
TOTAL APPROPRIATIONS	\$ 1,034,705	\$ 1,034,705	\$ 301,144	29.10%	\$ 250,303	24.23%
Projected Net Position December 31	\$ 1,943,242	\$ 1,943,242				
Estimated Net Position as of Report Date			\$ 2,070,128			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 1,510,276	22.80%	\$ 1,342,408	23.41%
Miscellaneous	275,800	275,800	272,397	98.77%	275,210	101.67%
Revenues without Use of Net Position	6,900,468	6,900,468	1,782,673	25.83%	1,617,618	26.94%
Use of Net Position	717,503	717,503	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,617,971	\$ 7,617,971	\$ 1,782,673	23.40%	\$ 1,617,618	24.97%
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,413,371	\$ 1,606,685	21.67%	\$ 1,431,764	22.15%
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	47,650	25.00%	-	-
Total Non-Departmental	204,600	204,600	47,650	23.29%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,617,971	\$ 7,617,971	\$ 1,654,335	21.72%	\$ 1,431,764	22.10%
Projected Net Position December 31	\$ 84,112	\$ 84,112				
Estimated Net Position as of Report Date			\$ 929,953			

YTD financial report 2018 gwinnettcountry

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 15,593,179	27.29%	\$ 14,159,823	27.28%
Investment Income	250,000	250,000	113,499	45.40%	89,397	51.08%
Miscellaneous	-	-	91,204	-	73,846	-
Revenues without Use of Net Position	57,398,345	57,398,345	15,797,882	27.52%	14,323,066	27.51%
Use of Net Position	3,603,104	3,589,170	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 61,001,449	\$ 60,987,515	\$ 15,797,882	25.90%	\$ 14,323,066	26.02%
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,977,515	\$ 13,130,390	21.53%	\$ 12,930,151	23.49%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 61,001,449	\$ 60,987,515	\$ 13,130,390	21.53%	\$ 12,930,151	23.49%
Projected Net Position December 31	\$ 23,357,695	\$ 23,371,629				
Estimated Net Position as of Report Date			\$ 29,628,291			

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 03/31/2018	Actuals YTD as of 03/31/2018	% Actual to Current Budget	Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 1,250,000	25.00%	\$ 1,125,000	25.00%
Investment Income	97,500	97,500	39,564	40.58%	30,319	40.43%
Miscellaneous	-	-	11,432	-	351,637	-
Revenues without Use of Net Position	5,097,500	5,097,500	1,300,996	25.52%	1,506,956	32.94%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,500,106	\$ 7,500,106	\$ 1,300,996	17.35%	\$ 1,506,956	20.78%
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 3,362,430	44.89%	\$ 3,377,572	46.63%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,500,106	\$ 7,500,106	\$ 3,362,430	44.83%	\$ 3,377,572	46.57%
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Estimated Net Position as of Report Date			\$ 7,268,381			

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			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 03/31/2018	Actuals YTD as of 03/31/2018		Actuals YTD as of 03/31/2017	% Actual to 03/31/2017 Budget
Estimated Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 625,000	25.00%	\$ 625,000	25.00%
Investment Income	128,500	128,500	42,509	33.08%	35,730	71.46%
Miscellaneous	-	-	33,496	-	2,877	-
Revenues without Use of Net Position	2,628,500	2,628,500	701,005	26.67%	663,607	26.02%
Use of Net Position	1,282,304	1,281,868	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,910,804	\$ 3,910,368	\$ 701,005	17.93%	\$ 663,607	19.60%
Appropriations:						
Human Resources	\$ 3,900,804	\$ 3,900,368	\$ 762,801	19.56%	\$ 952,432	28.21%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,910,804	\$ 3,910,368	\$ 762,801	19.51%	\$ 952,432	28.13%
Projected Net Position December 31	\$ 6,356,575	\$ 6,357,011				
Estimated Net Position as of Report Date			\$ 7,577,083			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 03/31/2018

Department/Fund	2018 Adopted Budget	Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ -	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
Miscellaneous	965,695	966,695	1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	1,000	1,000
Use of Fund Balance	27,423,845	27,147,555	(276,290)	To adjust budget for 90 day job vacancies.	(93,036)	(276,290)
<i>Total: General Fund</i>			(272,490)		(92,036)	(272,490)
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	609,424	566,410	(43,014)	To adjust budget for 90 day job vacancies.	(13,075)	(43,014)
<i>Total: Development and Enforcement Services District Fund</i>			(43,014)		(13,075)	(43,014)
Police Services District Fund (106)						
Use of Fund Balance	7,595,650	7,104,311	(491,339)	To adjust budget for 90 day job vacancies.	(146,142)	(491,339)
<i>Total: Police Services District Fund</i>			(491,339)		(146,142)	(491,339)
Recreation Fund (105)						
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)
Street Lighting Fund (002)						
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	12,187
<i>Total: Street Lighting Fund</i>			12,187		12,187	12,187

Department/Fund	2018 Adopted Budget	Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	70,280	70,280	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	172	70,280
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			70,280		172	70,280
E-911 Fund (095)						
Use of Fund Balance	5,558,757	5,402,226	(156,531)	To adjust budget for 90 day job vacancies.	(85,060)	(156,531)
<i>Total: E-911 Fund</i>			(156,531)		(85,060)	(156,531)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	99,879	99,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	99,879
Use of Fund Balance	500,893	401,014	(99,879)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(99,879)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	4,595	4,595	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	4,595
Use of Fund Balance	582,495	577,900	(4,595)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(4,595)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	37,454	37,454	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	37,454
<i>Total: Sheriff Special Justice Fund</i>			37,454		-	37,454
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	738	738	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	738
<i>Total: Sheriff Special State Fund</i>			738		-	738

Department/Fund	2018 Adopted Budget	Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Use of Net Position	183,188	183,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	(149,200)	(149,200)
<i>Total: Airport Operating Fund</i>			-		(149,200)	-
Stormwater Operating Fund (590)						
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
Water and Sewer Operating Fund (501)						
Use of Net Position	43,192,781	42,712,646	(480,135)	To adjust budget for 90 day job vacancies.	(163,286)	(480,135)
<i>Total: Water and Sewer Operating Fund</i>			(480,135)		(163,286)	(480,135)
Administrative Support Fund (665)						
Use of Net Position	2,504,234	2,130,560	(373,674)	To adjust budget for 90 day job vacancies.	(81,611)	(373,674)
<i>Total: Administrative Support Fund</i>			(373,674)		(81,611)	(373,674)
Group Self-Insurance Fund (605)						
Use of Net Position	3,603,104	3,589,170	(13,934)	To adjust budget for 90 day job vacancies.	-	(13,934)
<i>Total: Group Self-Insurance Fund</i>			(13,934)		-	(13,934)
Workers' Compensation Fund (604)						
Use of Net Position	1,282,304	1,281,868	(436)	To adjust budget for 90 day job vacancies.	-	(436)
<i>Total: Workers' Compensation Fund</i>			(436)		-	(436)
Total Revenue Budget Adjustments			\$ (28,135)		\$ (718,051)	\$ (28,135)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 03/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,303,160	\$ 2,304,160	\$ 1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	\$ 1,000	\$ 1,000
Financial Services	10,409,954	10,376,868	(33,086)	To adjust budget for 90 day job vacancies	(15,402)	(33,086)
Transportation	21,311,135	21,267,610	(43,525)	To adjust budget for 90 day job vacancies.	-	(43,525)
Corrections	17,581,177	17,569,750	(11,427)	To adjust budget for 90 day job vacancies.	-	(57,427)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	46,000
				Total: Corrections	-	(11,427)
Community Services	12,257,181	12,191,057	(66,124)	To adjust budget for 90 day job vacancies.	(9,640)	(68,924)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Corrections	(9,640)	(66,124)
Community Services - Elections	7,892,250	7,868,056	(24,194)	To adjust budget for 90 day job vacancies.	(18,860)	(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)	(49,134)
				Total: Juvenile Court	(49,134)	494,366
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
				Total: Judiciary	-	3,192,000

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - March	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>			(272,490)		(92,036)	(272,490)
Development and Enforcement Services District Fund (104)						
Planning and Development	7,992,587	7,949,573	(43,014)	To adjust budget for 90 day job vacancies.	(13,075)	(43,014)
<i>Total: Development and Enforcement Services District Fund</i>			(43,014)		(13,075)	(43,014)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	110,841,828	(301,139)	To adjust budget for 90 day job vacancies.	(136,324)	(301,139)
Contribution to Fund Balance	2,052,759	2,371,395	318,636	To adjust budget for 90 day job vacancies.	136,324	318,636
<i>Total: Fire and Emergency Services District Fund</i>			-		-	-

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	106,493,225	106,095,386	(397,839)	To adjust budget for 90 day job vacancies.	(146,142)	(491,339)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	93,500
				Total: Police Services	(146,142)	(397,839)
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>			(491,339)		(146,142)	(491,339)
Recreation Fund (105)						
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)
Street Lighting Fund (002)						
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	12,187
<i>Total: Street Lighting Fund</i>			12,187		12,187	12,187
District Attorney Federal Justice Asset Sharing (080)						
District Attorney	140,000	210,280	70,280	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	172	70,280
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			70,280		172	70,280

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Police Services	18,394,619	18,238,088	(156,531)	To adjust budget for 90 day job vacancies.	(85,060)	(156,531)
<i>Total: E-911 Fund</i>			(156,531)		(85,060)	(156,531)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	137,454	37,454	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	37,454
<i>Total: Sheriff Special Justice Fund</i>			37,454		-	37,454
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	75,738	738	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	738
<i>Total: Sheriff Special State Fund</i>			738		-	738
Airport Operating Fund (520)						
Transportation	1,147,188	1,147,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	(149,200)	(149,200)
<i>Total: Airport Operating Fund</i>			-		(149,200)	-
Stormwater Operating Fund (590)						
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	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,711,948		-	1,711,948
Water and Sewer Operating Fund (501)						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	-	(30,445)
Water Resources	372,941,013	372,491,323	(449,690)	To adjust budget for 90 day job vacancies.	(163,286)	(449,690)
<i>Total: Water and Sewer Operating Fund</i>			(480,135)		(163,286)	(480,135)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
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	9,990,073	(41,106)	To adjust budget for 90 day job vacancies.	-	(41,106)
Human Resources	4,101,535	4,079,995	(21,540)	To adjust budget for 90 day job vacancies.	(12,924)	(21,540)
Information Technology	33,285,829	33,101,355	(184,474)	To adjust budget for 90 day job vacancies.	(68,687)	(184,474)
Support Services	12,739,019	12,632,423	(106,596)	To adjust budget for 90 day job vacancies.	-	(106,596)
<i>Total: Administrative Support Fund</i>			(373,674)		(81,611)	(373,674)
Group Self-Insurance Fund (605)						
Human Resources	60,991,449	60,977,515	(13,934)	To adjust budget for 90 day job vacancies.	-	(13,934)
<i>Total: Group Self-Insurance Fund</i>			(13,934)		-	(13,934)
Workers' Compensation Fund (604)						
Human Resources	3,900,804	3,900,368	(436)	To adjust budget for 90 day job vacancies.	-	(436)
<i>Total: Workers' Compensation Fund</i>			(436)		-	(436)
Total Appropriation Budget Adjustments			\$ (28,135)		\$ (718,051)	\$ (28,135)

GWINNETT COUNTY, GEORGIA

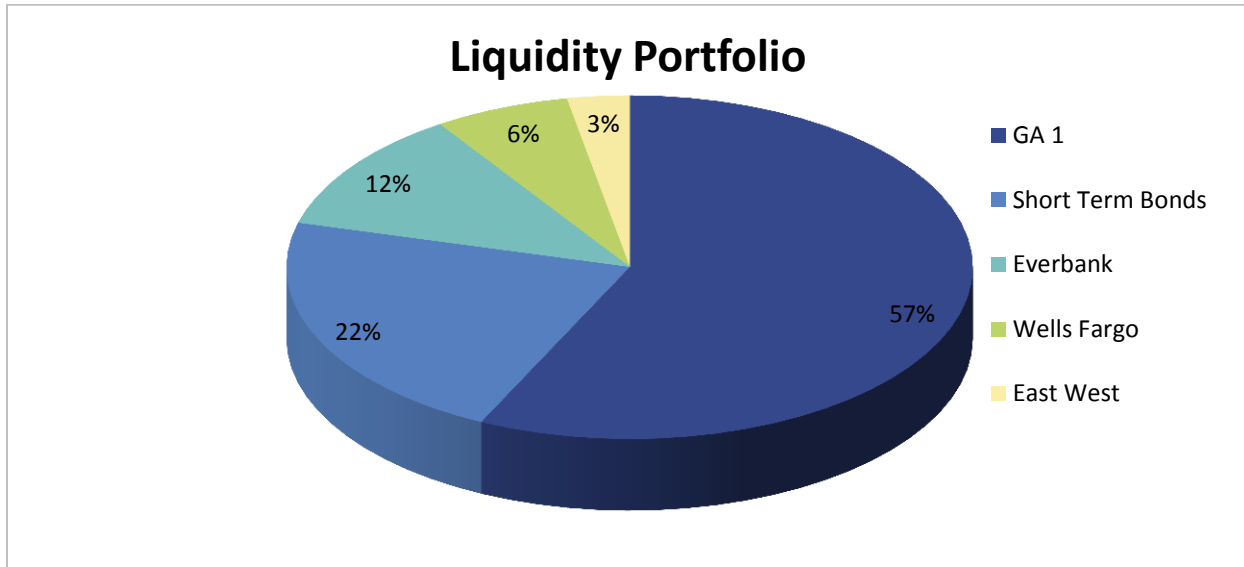
*Investment Update as of
December 31, 2017*

Financial Position as of December 31, 2017

As of the report date, the County is managing \$1,658,591,628 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at December 31 were:

Liquidity Portfolio		
Interest Bearing	\$ 738,215,337	44.50%
Bonds (Maturity <1yr)	225,528,830	13.60%
Non-Interest Bearing	65,455,588	3.95%
Bond Portfolio	37,313,098	2.25%
Investment Portfolio (Maturity >1yr)	592,078,775	35.70%
Total	\$ 1,658,591,628	100.00%

Liquidity Portfolio



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

GWINNETT COUNTY, GEORGIA

Investment Update as of

December 31, 2017

	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
GA1	56.81	584,728,747	1.21
Short Term Bonds	21.91	225,528,830	1.28
Certificates of Deposit	11.98	123,277,207	1.28
Non-Interest Bearing (WF)	6.36	65,455,588	0.00
Money Market, Interest Bearing	2.94	30,209,383	1.16
Total	100.00	1,029,199,755	1.23 *

*Excludes non-interest bearing from the yield calculation

At December 31, 2017, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was 1.23% compared to .59% at December 31, 2016.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of December 31, the WAC [1.23%] exceeded the S&P GIP Gov benchmark [1.15%] by 8 basis points [.08%]. The WAC [1.23%] underperformed the GA1 benchmark [1.31%] by 8 basis points [.08%].

At December 31, 2017, bank deposits held by EverBank, East West Bank, and Wells Fargo Bank (WF) totaled \$95,664,971. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

In 2016, the Georgia General Assembly passed a bill (SB0283) which allows banks to use a pooled approach to managing public fund deposit collateralization. The program has been titled the Secure Deposit Program. The bill amended O.C.G.A. 45-8-13 and O.C.G.A. 45-8-1. As of July 1, 2017, Wells Fargo is participating in the State's Secure Deposit Program. East West Bank has chosen to maintain dedicated collateral through the Federal Home Loan Bank of San Francisco. Both banks are in compliance with their collateral requirements.

At December 31, 2017, the County held \$225,528,830 in short-term bonds with final maturities of less than 1 year. \$112,132,551 were in Operating Funds, \$48,385,272 in 2009 Sales Tax, \$63,685,988 in 2014 Sales Tax, and \$1,325,019 in 2017 Sales Tax. At December 31, 2017, these bonds had a weighted average maturity of 208 days.

Bond Portfolio

Balances in the Bond Portfolio remained mostly unchanged at \$37,313,098 at December 31, 2017, from \$37,267,484 at December 31, 2016. The Bond Portfolio represented 2.25% of the Total Portfolio at December 31, 2017. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

GWINNETT COUNTY, GEORGIA

*Investment Update as of
December 31, 2017*

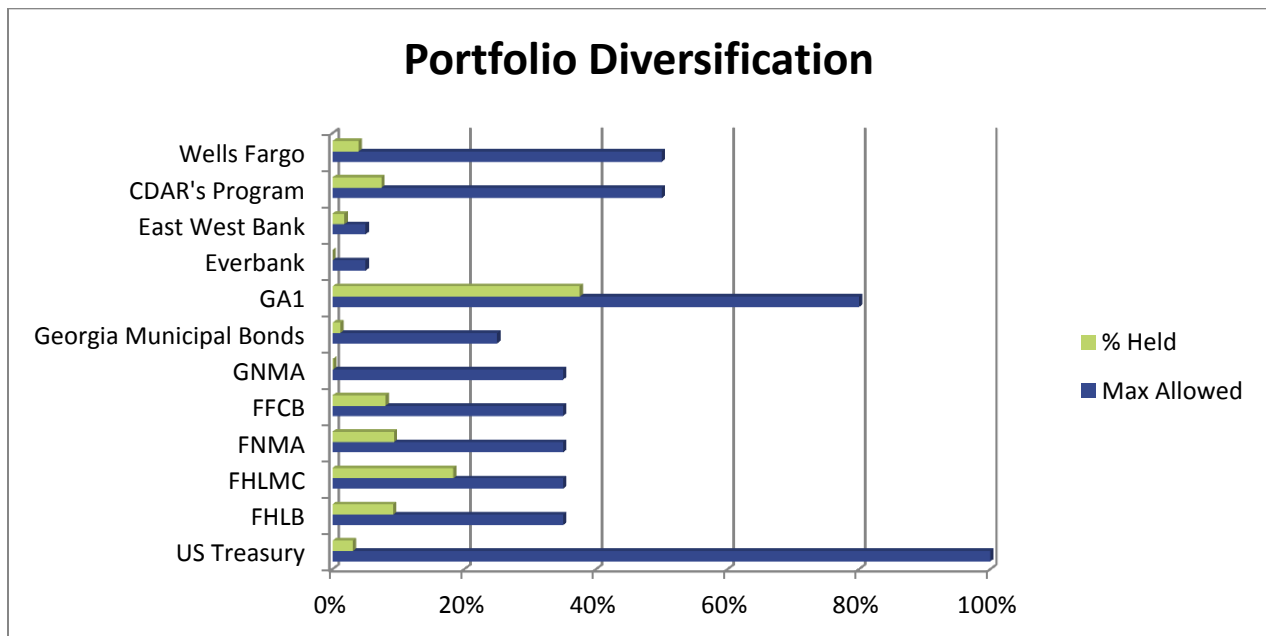
Investment Portfolio

The nominal value of Long-Term Investment Securities at December 31, 2017 was \$592,078,775 compared to \$536,102,485 at December 31, 2016.

Investment securities held for Operating Funds, 2009 Sales Tax, and 2014 Sales Tax Funds represented 35.70% of the Total Portfolio at December 31, 2017, compared to 35.10% at December 31, 2016.

For the period ended December 31, 2017, bank and investment income earned among all funds totaled \$15,397,540, and of this total, Sales Tax Funds earned \$4,188,513. For the same period 2016, bank and investment income earned among all funds totaled \$10,109,152, and of this total, Sales Tax Funds earned \$3,075,257.

Securities Portfolios



At December 31, 2017, the market value of the total Securities Portfolio totaled \$809,218,425 and included short-term and long-term internally managed funds and funds managed by Atlanta Capital Management and Public Trust Advisors. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2009, 2014, and 2017 Sales Tax Portfolios with a total market value of \$156,518,525. Public Trust Advisors, LLC manages a portion of the 2014 Sales Tax and 2017 Sales Tax Portfolios with a total market value of \$48,293,894.

GWINNETT COUNTY, GEORGIA

*Investment Update as of
December 31, 2017*

Portfolio	2017 YTD Market Value	2017 YTD Nominal Values	Weighted Average Maturity	Yield to Maturity
Operating	\$514,881,921	\$521,692,751	2.2 years	1.5%
2009 Sales Tax – Total	\$91,503,850	\$91,683,364	1.2 years	1.3%
2014 Sales Tax - Total	\$154,224,948	\$155,298,090	1.4 years	1.2%
2017 Sales Tax - Total	\$48,607,706	\$48,933,400	2.2 years	1.8%
Total	\$809,218,425	\$817,607,605		

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

Agency	Amount Held (Nominal Value)	% of Total Portfolio	Policy Limit - % of Total Portfolio
FHLMC	\$ 304,132,269	18.4%	35%
FNMA	\$ 154,689,972	9.3%	35%
FHLB	\$ 152,483,333	9.2%	35%
FFCB	\$ 133,430,000	8.1%	35%
UST	\$ 51,130,000	3.0%	100%
GA Municipal Bonds	\$ 19,530,000	1.2%	25%
GNMA	\$ 2,212,031	0.1%	35%

MBS - Subclass of Agencies	Amount Held (Millions)	% of Total Portfolio – Up to 25% Total
FHLMC MBS	\$87.8	5.3%
FNMA MBS	\$57.5	3.5%
GNMA MBS	\$ 2.2	0.1%

Georgia Fund 1 (GA1)

As of the report date, the County has liquidity funds totaling \$584,728,747 and bond funds totaling \$37,313,098 representing a total of \$622,041,845 invested with GA1 managed by the State of Georgia. Gwinnett's share of this pool accounts for 5.1% of the \$12.3 billion managed by GA1. The current yield at December 31, 2017, was 1.21%, compared to 0.47% at December 31, 2016.

Future Actions

Public Trust Advisors and Atlanta Capital Management have been approved for the purchase of up to \$2.5 million per month in the 2017 Sales Tax Portfolio. Atlanta Capital Management and Public Trust Advisors have been instructed not to reinvest matured principal amounts for the 2009 and 2014 Sales Tax Portfolio.

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

GWINNETT COUNTY, GEORGIA

*Investment Update as of
December 31, 2017*

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

