



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MAY 31, 2019
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Maria Woods
CFO/Director of Financial Services

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

DATE: June 20, 2019

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

This report includes:

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

EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in May and early June, including the mailing of annual assessment notices for personal property, closing the 2003 G.O. Bond Debt Service Fund, and the continuation of fiscal year 2020 budget preparation. Highlights from these activities, as well as an update of residential and commercial property tax appeals, are discussed below.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 3 – 9, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective and a summary of recurring monthly financial trends. This report continues with financial summaries for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations.

Assessment Notices for Personal Property

Notices of Current Assessment for personal property consisting of boats, airplanes, and business equipment were mailed on May 17, 2019. Property owners have 45 days from the date of the assessment notice to appeal. For information about the appeals process, see the [Tax Assessor's Office](#) webpage.

Closing the 2003 G.O. Bond Debt Service Fund

In January, the final debt service payment was made on the County's 2003 general obligation bonds, which were issued to build the County's Detention Center. These bonds were funded by a special property tax millage rate which was discontinued in 2017. Therefore, the 2003 G.O. Bond Debt Service Fund is being closed and the remaining cash of \$8.5 million has been transferred to the General Fund.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2019 tax year for residential and commercial properties were mailed in early April. During the 45 day appeal period, taxpayers filed 11,796 residential and commercial real property tax appeals, a 40 percent increase from the number of real property appeals filed last year. As of June 10, 2019, 6.51 percent of the appeals have been settled.

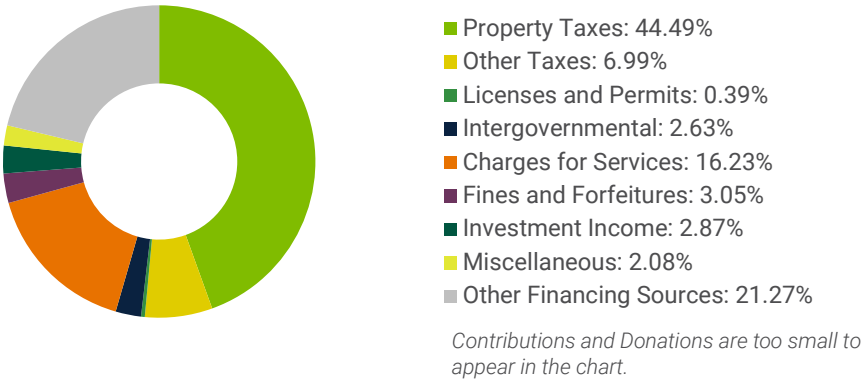
2020 Budget Preparation

As part of the fiscal year 2020 budget process, departments have submitted their technology and capital budget requests. The capital review team convened on June 17 to begin the evaluation process. Departments are currently developing their fiscal year 2020 operating budgets and will submit them in July.

GENERAL FUND (PAGE 11)

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

GENERAL FUND
2019 YTD REVENUES BY CATEGORY



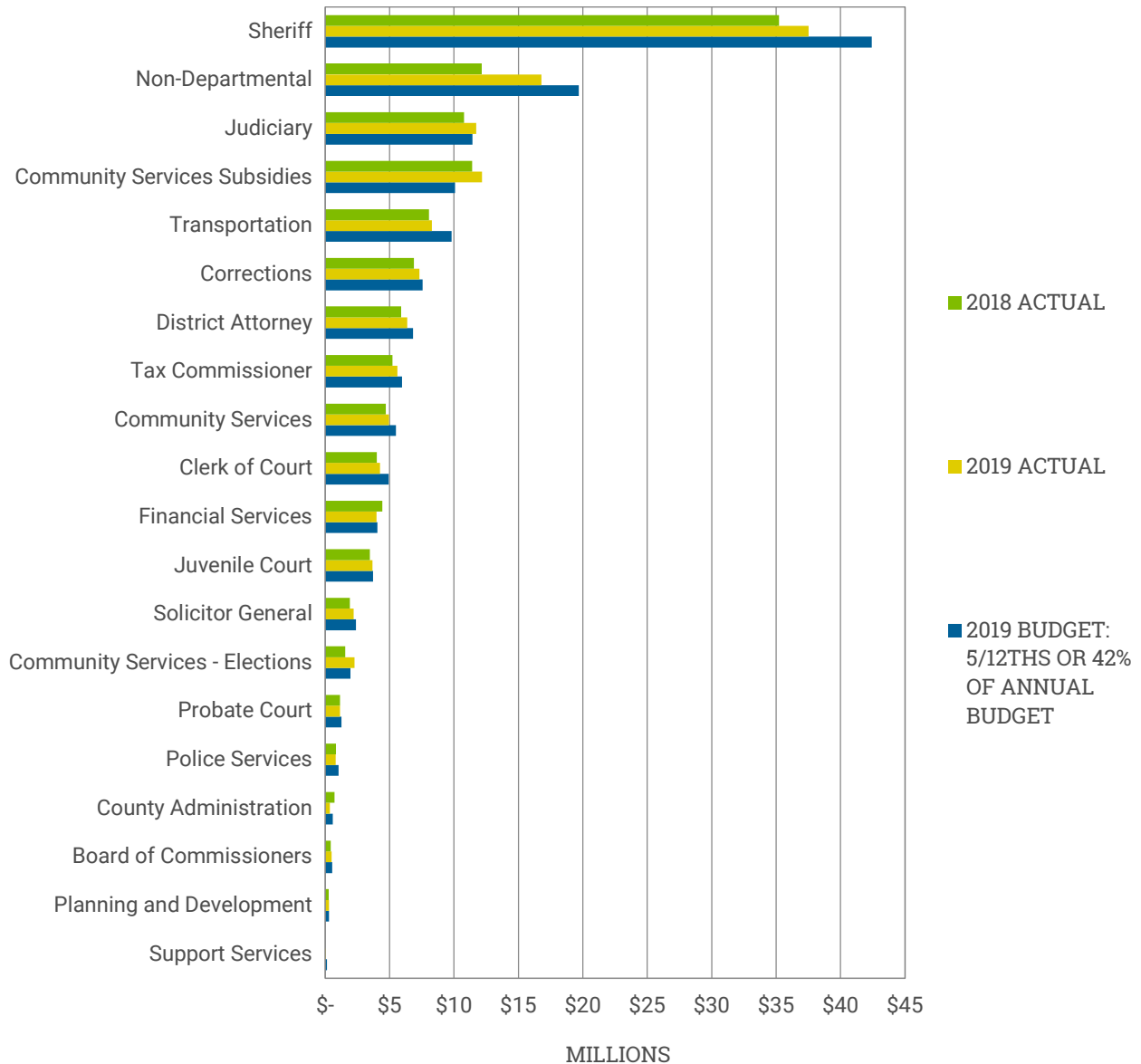
Current year motor vehicle taxes and prior year property taxes make up approximately 44 percent of year-to-date revenues in the General Fund. Total property taxes actually make up nearly 74 percent of the fund’s budgeted revenues, so the property tax percentage will increase when current year property taxes are collected later in the year.

Licenses and permits revenues increased \$45,700, or 40.7 percent, from this same time last year due to an increase in utility right-of-way permits as telecommunications providers continue installing new mini cell towers, a trend which began in late 2018.

Charges for services revenues are down \$335,000, or 4.8 percent, compared to this same time last year. This is primarily due to decreases in Clerk of Court filing fees and decreases in court diversion program revenues.

Other financing sources revenues are up significantly over this same time last year due to a transfer of \$8.5 million from the 2003 G.O. Bond Debt Service Fund in May, as discussed on the previous page.

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



Expenditures for the Homelessness Initiative, which are part of non-departmental expenditures in the General Fund, are currently at 95 percent of budget. A \$950,000 payment was made to the United Way in accordance with an agreement between the organization and Gwinnett County.

Expenditures for the maintenance of our 800 MHz radio system are up nearly \$2.2 million over this same time last year due to the timing of an annual payment for prepaid license and support agreements. The payment was made in May this year, but in June last year.

Expenditures for other governmental agencies are approximately \$400,400 higher than this same time last year, primarily due to the timing of payments to Good Samaritan and Hope Clinic. This year the full annual contributions to both organizations were made in May, whereas last year contributions were made later in the year.

The General Fund budget includes \$1.2 million in contributions to the Airport Fund for capital improvements at Briscoe Field. Year-to-date contributions of approximately \$519,300 have been made to the Airport Fund in 2019, whereas no contributions had been made at this time last year.

Judiciary expenditures are approximately \$950,000, or 8.8 percent, higher than this same time last year and are currently slightly over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to increases in personal services, indirect cost allocations, and indigent defense expenditures.

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

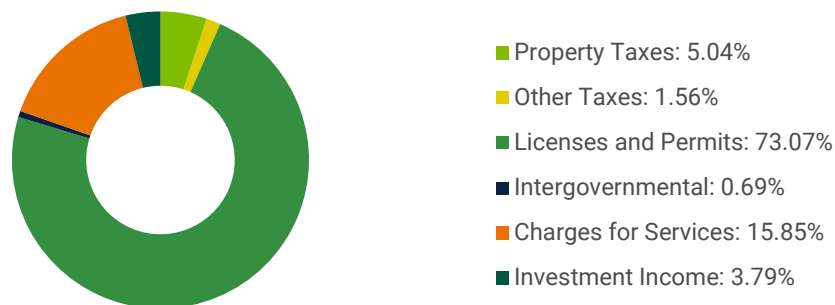
Tax Commissioner expenditures in the General Fund are approximately \$390,500, or 7.5 percent, higher than this same time last year. The increase is primarily due to increases in indirect costs, professional services, and personal services expenditures.

Community Services - Elections expenditures are up approximately \$729,800, or 46.9 percent, over this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to costs incurred early in the year related to the transit referendum. The increases are partially offset by a decrease in voting machine maintenance costs.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

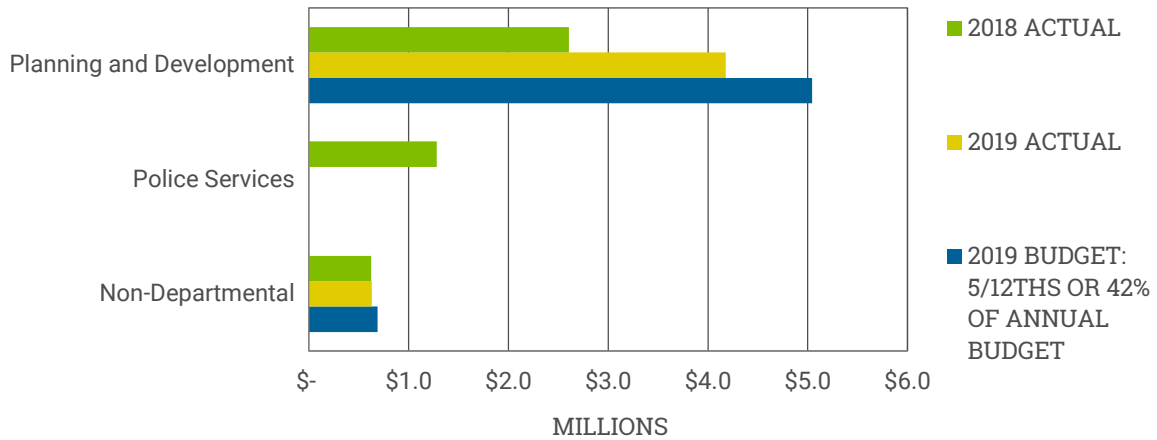
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY



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

Licenses and permits revenues in the Development and Enforcement Services District Fund are coming in approximately \$275,800, or 14.0 percent, lower than this same time last year due to a reduction in the number of building permits issued.

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

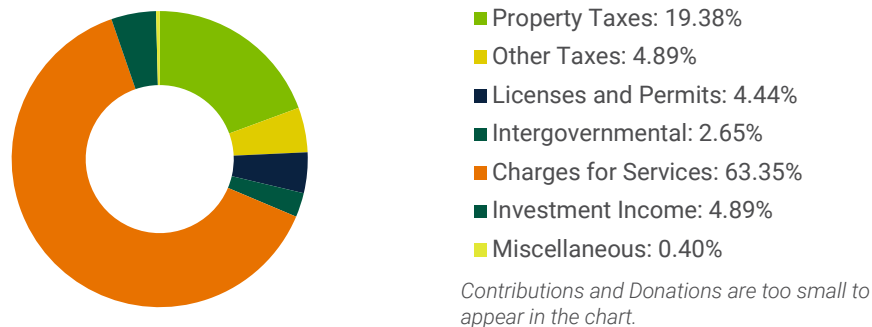


In April, the Code Enforcement Division was moved from Police Services to Planning and Development. As a result, Code Enforcement’s budget of \$3.3 million and year-to-date expenditures of \$1.04 million were transferred from Police Services to Planning and Development.

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

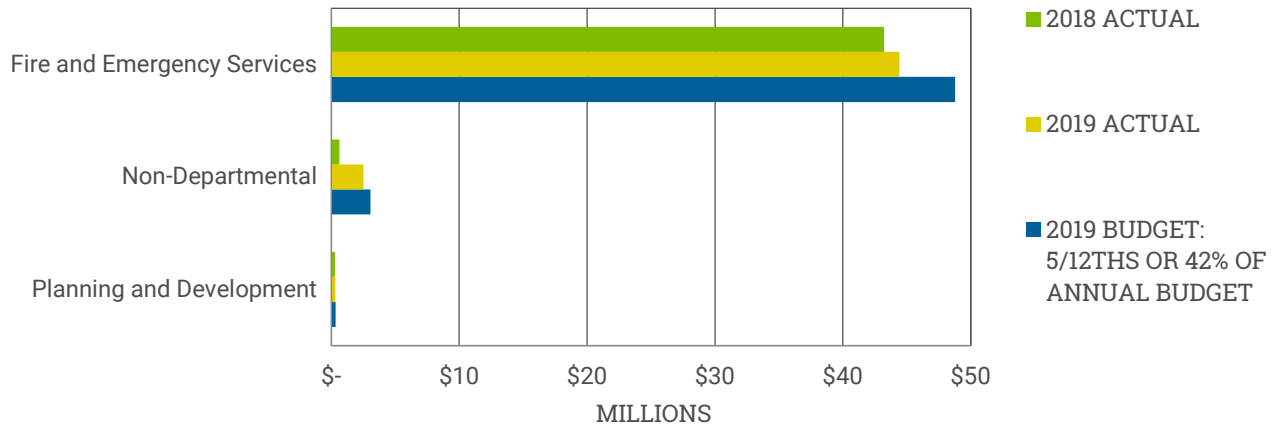
The Fire and Emergency Medical Services District Fund accounts for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible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

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



Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart on the previous page, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund’s annual budget.

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

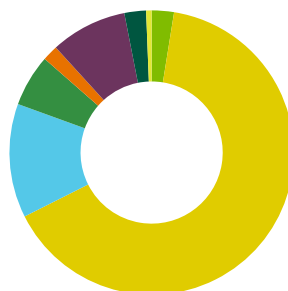


As shown in the chart above, non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$1.9 million over this same time last year due to an increase in contributions to capital for future capital needs.

POLICE SERVICES DISTRICT FUND (PAGE 17)

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

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



- Property Taxes: 2.53%
- Other Taxes: 65.05%
- Franchise Fees: 12.96%
- Licenses and Permits: 5.91%
- Charges for Services: 1.78%
- Fines and Forfeitures: 8.69%
- Investment Income: 2.46%
- Miscellaneous: 0.62%

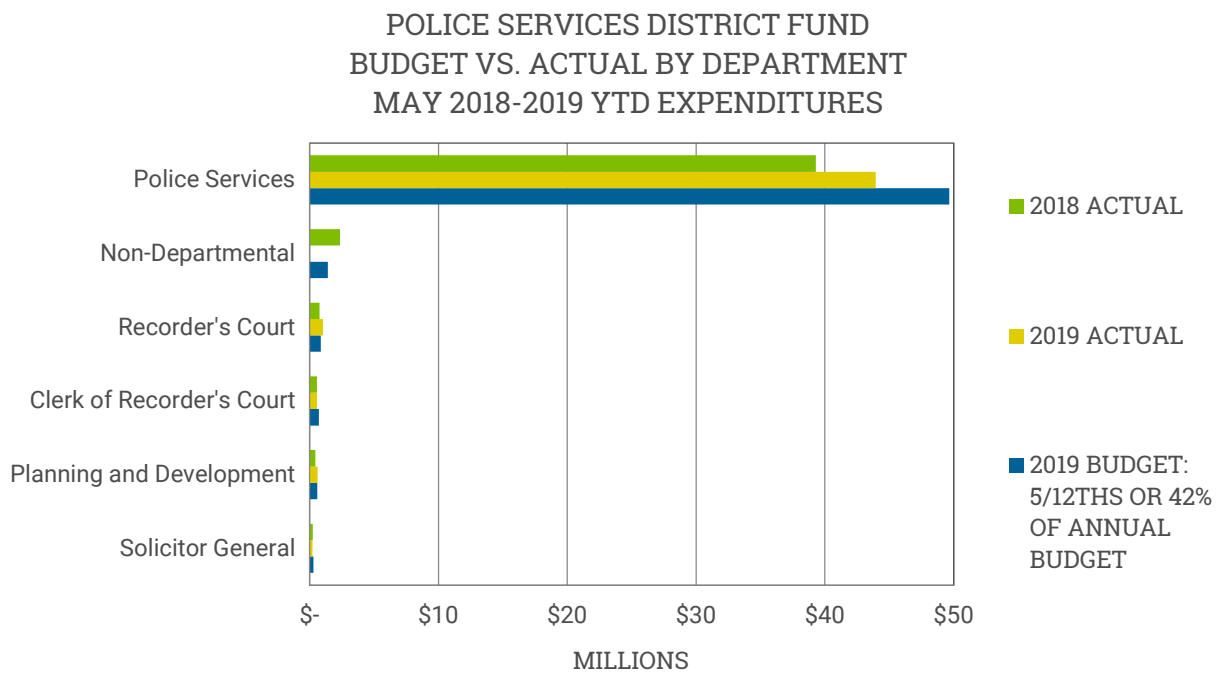
Intergovernmental revenues are too small to appear in the chart.

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

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

Charges for services revenues in the Police Services District Fund decreased approximately \$94,700, or 17.0 percent, from this same time last year, primarily due to decreases in false alarm fees and court diversion program revenues.

Fines and forfeitures in the Police Services District Fund are down approximately \$488,200, or 17.8 percent, from this same time last year, primarily due to decreases in Recorder's Court fines and school bus camera citations. In addition to a decline in the overall number of school bus camera citations issued, school bus citation fees were reduced by House Bill 978, which became effective July 1, 2018.



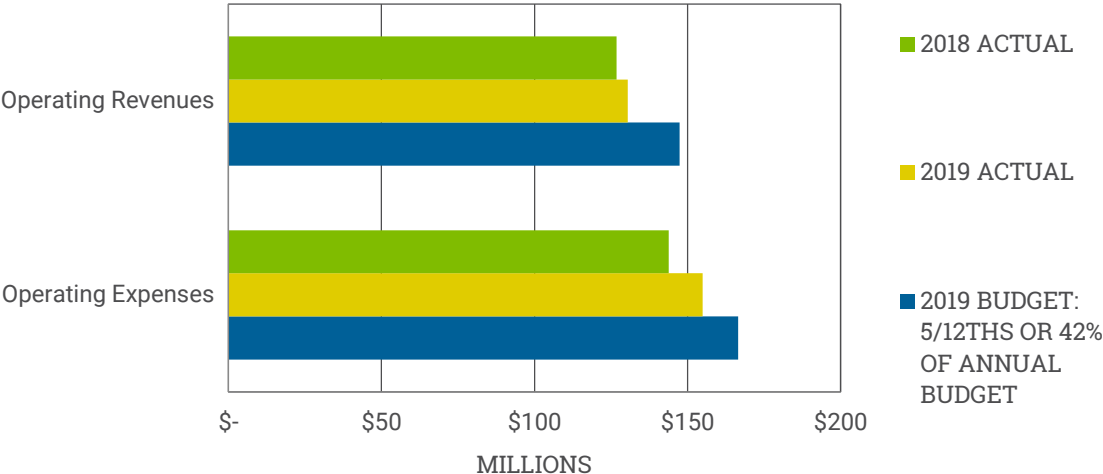
As shown in the chart above, Recorder's Court expenditures in the Police Services District Fund are higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a retirement payout. Staff will continue to monitor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

Non-departmental expenditures in the Police Services District Fund reflect \$0 expended to date for this fiscal year. At this same time last year, \$1.6 million in payments to cities and \$739,800 in contributions to capital had been made. The payments to cities were a result of a negotiated Service Delivery Strategy agreement reached between Gwinnett County and its cities in early 2012.

WATER & SEWER OPERATING FUND (PAGE 47)

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

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



Year-to-date Water and Sewer Operating Fund revenues are approximately \$3.6 million, or 2.9 percent, higher than this time last year. This is primarily attributable to increases in water and sewer retail revenues, as well as an increase in water and sewer rates effective January 1, 2019. As of the end of May, year-to-date water consumption is up approximately 1.4 percent over last year.

Although year-to-date revenues are coming in higher than this same time last year, they are approximately \$16.9 million, or 11.5 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2018. This will cause revenues to appear understated when compared to budget until year end. Lower than expected water and sewer retail revenues are also contributing to revenues coming in under budget. Despite being higher than last year (per the previous paragraph), these revenues are coming in lower than budgeted expectations.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$11.0 million, or 7.7 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund for future capital needs.

Although year-to-date expenses are higher than this time last year, they are approximately \$11.6 million, or 7.0 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.

OTHER FUNDS

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

Charges for Services revenues in the Stadium Fund are down approximately \$327,400 due to the timing of payments for stadium parking revenues, rent fees, and ticket surcharges. This year only one rent payment has posted. At this same time last year, two rent payments and the first payments for parking and ticket surcharges had posted.

Expenses in the Local Transit Operating Fund are up approximately \$3.9 million over this same time last year, primarily due to the timing of payments to our transit services provider. This year's postings reflect payments through April, whereas last year payments through February had been made. Other factors contributing to the year-over-year increase in expenses include increases in contributions to the Transit Renewal and Extension Fund and expenses related to the Snellville microtransit pilot program which began in September 2018 and ended in April 2019.

Miscellaneous revenues in the Group Self-Insurance Fund are approximately \$912,900 higher than this same time last year, primarily due to stop loss insurance reimbursements.

RECURRING MONTHLY FINANCIAL TRENDS

Charges for services revenues in the E-911 Fund are up approximately \$1.5 million, or 19.5 percent, compared to this same time last year, primarily due to increases in Voice over Internet Protocol (VoIP) fees and prepaid wireless phone revenues. Due to a new law that went into effect January 1, 2019, prepaid wireless phone revenues are being collected monthly instead of annually. Several monthly payments for prepaid wireless phones for 2019 have been received through May, whereas last year an annual payment was received in September. In addition, a prepaid wireless phone rate increase went into effect January 1, 2019 and is expected to increase total prepaid wireless revenues for the year. The year-over-year increases in VoIP fees and prepaid wireless revenues are partially offset by a decrease in other wireless revenues.

Tax revenues in the Tourism Fund are up approximately \$672,700, or 19.6 percent, over this same time last year, primarily due to an increase in the hotel/motel tax rate. In May 2018, the Gwinnett County Board of Commissioners amended the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 to 8 percent effective August 1, 2018. The increase allows the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County.

Law Department expenses in the Administrative Support Fund are approximately \$197,200, or 20.8 percent, higher than this same time last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. Staff will continue to monitor this fund throughout the year to determine if a budget adjustment is necessary.

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

General Fund (001)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 159,244,620	\$ 159,244,620	\$ 159,244,620			
Revenues:						
Taxes	\$ 254,281,085	\$ 254,281,085	\$ 20,893,002	8.22%	\$ 19,794,972	8.04%
Licenses and Permits	363,300	363,300	158,078	43.51%	112,380	30.93%
Intergovernmental	3,789,369	3,789,369	1,068,625	28.20%	1,270,757	35.45%
Charges for Services	28,434,324	28,434,324	6,587,868	23.17%	6,922,875	25.33%
Fines and Forfeitures	3,669,246	3,669,246	1,237,503	33.73%	1,239,909	28.81%
Investment Income	1,728,271	1,728,271	1,166,111	67.47%	786,186	90.74%
Contributions and Donations	94,714	102,714	20,179	19.65%	16,576	26.39%
Miscellaneous	1,315,499	1,773,311	845,465	47.68%	868,185	89.81%
Other Financing Sources	165,000	8,701,894	8,634,880	99.23%	70,490	42.72%
Revenues without Use of Fund Balance	293,840,808	302,843,514	40,611,711	13.41%	31,082,330	10.95%
Use of Fund Balance	42,187,652	33,427,285	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 336,028,460	\$ 336,270,799	\$ 40,611,711	12.08%	\$ 31,082,330	9.72%
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ 494,822	38.47%	\$ 441,930	34.23%
County Administration	1,402,004	1,402,004	365,379	26.06%	715,552	31.05%
Financial Services	9,758,355	9,741,253	3,985,448	40.91%	4,431,356	42.70%
Tax Commissioner	14,331,834	14,331,834	5,606,740	39.12%	5,216,278	39.44%
Transportation	23,620,795	23,528,097	8,283,960	35.21%	8,057,066	37.96%
Planning and Development	735,029	735,029	291,163	39.61%	265,461	38.97%
Police Services	2,487,011	2,487,011	821,043	33.01%	835,058	37.61%
Corrections	18,337,006	18,153,127	7,323,378	40.34%	6,875,656	39.30%
Community Services	13,235,548	13,157,912	4,955,786	37.66%	4,705,587	38.76%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	752,828	68.73%	492,700	49.48%
Board of Health	1,574,641	1,574,641	787,321	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	7,358	84.59%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	100,000	50.00%	87,500	50.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	790,714	790,714	256,493	32.44%	237,849	31.30%
Library Subsidy	18,610,929	18,610,929	9,305,465	50.00%	8,850,400	50.00%
Mental Health	793,341	793,341	396,671	50.00%	384,149	50.00%
Total Community Services Subsidies	24,194,444	24,194,444	12,166,499	50.29%	11,403,855	49.38%
Community Services - Elections	4,687,116	4,687,116	2,286,400	48.78%	1,556,555	19.78%
Juvenile Court	8,416,428	8,933,601	3,670,542	41.09%	3,466,555	40.68%
Sheriff	101,188,350	101,810,850	37,516,122	36.85%	35,232,396	38.69%

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Clerk of Court	11,855,443	11,855,443	4,260,777	35.94%	4,018,295	37.80%
Judiciary	25,078,373	27,428,373	11,719,057	42.73%	10,769,029	44.62%
Probate Court	2,941,278	3,025,778	1,150,133	38.01%	1,145,439	39.36%
District Attorney	16,386,417	16,386,417	6,378,857	38.93%	5,894,731	38.58%
Solicitor General	5,716,167	5,716,667	2,207,020	38.61%	1,914,208	35.12%
Support Services	113,022	161,812	58,193	35.96%	-	-
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	111,645	22.33%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Airport	625,000	1,246,295	519,290	41.67%	-	0.00%
Contribution to Capital	13,332,239	13,332,239	5,555,100	41.67%	6,243,580	41.67%
Contribution to Local Transit	13,087,000	13,087,000	5,452,917	41.67%	3,944,807	41.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	954,856	95.49%	-	0.00%
Medical Examiner	1,321,634	1,321,634	544,664	41.21%	649,161	49.14%
Motor Vehicle Contribution	5,006,064	5,006,064	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	200,000	200,000	43,052	21.53%	33,295	16.24%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	494,500	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	198,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	2,746,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,750,000	1,108,827	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	2,225,142	85.75%	38,431	1.50%
Other Governmental Agencies	510,000	510,000	434,146	85.13%	33,781	6.72%
Other Miscellaneous	447,500	447,500	42,057	9.40%	47,212	23.55%
Total Non-Departmental	50,219,318	47,247,940	16,771,224	35.50%	12,101,912	24.28%
TOTAL APPROPRIATIONS	\$ 336,028,460	\$ 336,270,799	\$ 130,312,543	38.75%	\$ 119,046,919	37.23%

Projected Fund Balance December 31

\$ 117,056,968 **\$ 125,817,335**

Fund Balance as of Report Date

\$ 69,543,788

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

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

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 320,500	\$ 199,442	62.23%	\$ 203,131	42.52%
Investment Income	-	-	64,340	-	71,927	95.90%
Revenues without Use of Fund Balance	320,500	320,500	263,782	82.30%	275,058	49.76%
Use of Fund Balance	3,934,750	12,470,694	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,255,250</u>	<u>\$ 12,791,194</u>	<u>\$ 263,782</u>	2.06%	<u>\$ 275,058</u>	6.47%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 12,791,194	\$ 12,791,193	100.00%	\$ 4,143,700	97.48%
TOTAL APPROPRIATIONS	<u>\$ 4,255,250</u>	<u>\$ 12,791,194</u>	<u>\$ 12,791,193</u>	100.00%	<u>\$ 4,143,700</u>	97.48%
Projected Fund Balance December 31	\$ 8,592,661	\$ 56,717				
Fund Balance as of Report Date			\$ -			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 10,802,303	\$ 10,802,303	\$ 10,802,302			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,347,080	\$ 153,333	2.09%	\$ 173,900	2.52%
Licenses and Permits	3,951,600	3,951,600	1,698,472	42.98%	1,974,311	48.70%
Intergovernmental	51,710	51,710	16,006	30.95%	16,417	36.78%
Charges for Services	415,755	415,755	368,493	88.63%	298,673	57.46%
Investment Income	163,000	163,000	88,094	54.05%	70,824	108.96%
Miscellaneous	-	-	-	-	10,208	-
Other Financing Sources	349,260	349,260	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,278,405	12,278,405	2,324,398	18.93%	2,544,333	20.79%
Use of Fund Balance	1,602,967	1,483,552	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 13,881,372	\$ 13,761,957	\$ 2,324,398	16.89%	\$ 2,544,333	19.89%
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 12,108,889	\$ 4,177,134	34.50%	\$ 2,607,157	32.86%
Police Services	3,351,716	-	-	-	1,282,845	39.94%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,596,068	1,596,068	629,403	39.43%	625,000	39.42%
Total Non-Departmental	1,653,068	1,653,068	629,403	38.07%	625,000	38.05%
TOTAL APPROPRIATIONS	\$ 13,881,372	\$ 13,761,957	\$ 4,806,537	34.93%	\$ 4,515,002	35.30%
Projected Fund Balance December 31	\$ 9,199,336	\$ 9,318,751				
Fund Balance as of Report Date			\$ 8,320,163			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 57,781,169	\$ 57,781,169	\$ 57,781,169			
Revenues:						
Taxes	\$ 100,603,441	\$ 100,603,441	\$ 2,252,319	2.24%	\$ 2,267,559	2.42%
Licenses and Permits	855,000	855,000	411,969	48.18%	350,650	38.92%
Intergovernmental	678,572	678,572	246,227	36.29%	257,321	41.36%
Charges for Services	15,554,860	15,554,860	5,880,676	37.81%	5,594,114	36.12%
Investment Income	519,000	519,000	453,978	87.47%	269,296	149.61%
Contributions and Donations	-	-	1,885	-	125	-
Miscellaneous	2,000	2,000	37,135	1,856.75%	192,586	12,839.07%
Other Financing Sources	3,104,536	3,104,536	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	121,317,409	121,317,409	9,284,189	7.65%	8,931,651	7.65%
Use of Fund Balance	4,749,765	3,858,623	-	0.00%	-	-
TOTAL REVENUES	\$ 126,067,174	\$ 125,176,032	\$ 9,284,189	7.42%	\$ 8,931,651	7.65%
Appropriations:						
Planning and Development	\$ 792,002	\$ 792,002	\$ 301,501	38.07%	\$ 292,385	37.58%
Fire and Emergency Services	117,960,492	117,069,350	44,433,794	37.96%	43,234,316	39.12%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	6,954,680	6,954,680	2,514,450	36.15%	625,000	25.83%
Total Non-Departmental	7,314,680	7,314,680	2,514,450	34.38%	625,000	22.48%
TOTAL APPROPRIATIONS	\$ 126,067,174	\$ 125,176,032	\$ 47,249,745	37.75%	\$ 44,151,701	37.81%
Projected Fund Balance December 31	\$ 53,031,404	\$ 53,922,546				
Fund Balance as of Report Date			\$ 19,815,613			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Loganville EMS District Fund (103)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 716,882	\$ 716,882	\$ 716,882			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 5,446	49.51%	\$ 2,757	61.27%
Revenues without Use of Fund Balance	11,000	11,000	5,446	49.51%	2,757	61.27%
Use of Fund Balance	32,875	32,875	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 43,875	\$ 43,875	\$ 5,446	12.41%	\$ 2,757	6.08%
Appropriations:						
Loganville EMS	\$ 43,875	\$ 43,875	\$ 2,239	5.10%	\$ 2,346	5.18%
TOTAL APPROPRIATIONS	\$ 43,875	\$ 43,875	\$ 2,239	5.10%	\$ 2,346	5.18%
Projected Fund Balance December 31	\$ 684,007	\$ 684,007				
Fund Balance as of Report Date			\$ 720,089			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Services District Fund (106)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 69,163,459	\$ 69,163,459	\$ 69,163,459			
Revenues:						
Taxes	\$ 67,052,043	\$ 67,052,043	\$ 20,853,943	31.10%	\$ 20,036,304	32.11%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,125,000	4,125,000	1,529,214	37.07%	1,470,555	35.99%
Intergovernmental	286,382	286,382	87,662	30.61%	87,547	34.30%
Charges for Services	1,083,577	1,083,577	461,823	42.62%	556,501	70.87%
Fines and Forfeitures	7,899,723	7,899,723	2,248,639	28.46%	2,736,874	33.68%
Investment Income	920,000	920,000	637,637	69.31%	413,605	118.17%
Miscellaneous	318,668	318,668	161,067	50.54%	275,558	72.12%
Other Financing Sources	1,552,268	1,552,268	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	113,528,784	113,528,784	25,979,985	22.88%	25,576,944	23.34%
Use of Fund Balance	15,823,764	14,974,852	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 129,352,548	\$ 128,503,636	\$ 25,979,985	20.22%	\$ 25,576,944	21.96%
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,439,938	\$ 611,364	42.46%	\$ 443,863	41.85%
Police Services	119,904,576	119,180,664	43,937,633	36.87%	39,289,229	37.10%
Recorder's Court	2,057,036	2,110,036	1,054,857	49.99%	774,121	40.47%
Solicitor General	696,760	696,760	221,494	31.79%	249,427	33.77%
Clerk of Recorder's Court	1,702,352	1,702,352	581,493	34.16%	581,243	33.16%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	120,636	100.00%
Non-Departmental Police	2,983,250	2,805,250	-	0.00%	2,239,783	49.47%
Total Non-Departmental	3,551,886	3,373,886	-	0.00%	2,360,419	46.32%
TOTAL APPROPRIATIONS	\$ 129,352,548	\$ 128,503,636	\$ 46,406,841	36.11%	\$ 43,698,302	37.52%
Projected Fund Balance December 31	\$ 53,339,695	\$ 54,188,607				
Fund Balance as of Report Date			\$ 48,736,603			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Recreation Fund (105)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 21,247,814	\$ 21,247,814	\$ 21,247,814			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,052,806	\$ 1,332,932	4.29%	\$ 1,303,522	4.35%
Intergovernmental	202,469	202,469	62,371	30.81%	62,103	33.45%
Charges for Services	4,894,639	4,894,639	1,930,381	39.44%	1,737,434	35.91%
Investment Income	219,000	219,000	156,659	71.53%	113,675	151.57%
Contributions and Donations	15,300	15,300	188	1.23%	17	0.04%
Miscellaneous	2,543,893	2,547,893	1,053,413	41.34%	1,203,084	45.88%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	38,955,037	38,959,037	4,535,944	11.64%	4,419,835	11.71%
Use of Fund Balance	5,765,469	5,656,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 44,720,506	\$ 44,615,643	\$ 4,535,944	10.17%	\$ 4,419,835	11.09%
Appropriations:						
Community Services	\$ 42,497,783	\$ 42,392,920	\$ 14,176,651	33.44%	\$ 13,256,041	34.85%
Support Services	185,490	185,490	54,599	29.44%	64,339	33.57%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,972,233	1,972,233	815,514	41.35%	640,738	41.26%
Total Non-Departmental	2,037,233	2,037,233	815,514	40.03%	640,738	39.61%
TOTAL APPROPRIATIONS	\$ 44,720,506	\$ 44,615,643	\$ 15,046,764	33.73%	\$ 13,961,118	35.04%
Projected Fund Balance December 31	\$ 15,482,345	\$ 15,591,208				
Fund Balance as of Report Date			\$ 10,736,994			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Gwinnett Place TAD Fund (165)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ -	\$ 46,759	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,759</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 887,943	\$ 887,943				
Fund Balance as of Report Date			\$ 934,702			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Indian Trail TAD Fund (162)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ -	\$ 17,872	-	\$ 13,627	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,872</u>	-	<u>\$ 13,627</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,436,846	\$ 1,436,846				
Fund Balance as of Report Date			\$ 1,454,718			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,456	-	\$ 27,012	-
Investment Income	-	-	40,345	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 47,801	-	\$ 27,012	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,424,843	\$ 4,424,843				
Fund Balance as of Report Date			\$ 4,472,644			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Lake Lucerne TAD Fund (164)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,728	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,728</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 119,435	\$ 119,435				
Fund Balance as of Report Date			\$ 125,163			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Park Place TAD Fund (163)

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

	FY 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,581	-	\$ 3,210	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,581</u>	-	<u>\$ 3,210</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 477,380	\$ 477,380				
Fund Balance as of Report Date			\$ 483,961			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Speed Hump Fund (003)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ 1,655	1.36%	\$ 1,656	1.36%
Investment Income	19,000	19,000	13,939	73.36%	4,155	59.36%
Revenues without Use of Fund Balance	141,000	141,000	15,594	11.06%	5,811	4.51%
Use of Fund Balance	19,222	281,222	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,222	\$ 422,222	\$ 15,594	3.69%	\$ 5,811	3.59%
Appropriations:						
Transportation	\$ 160,222	\$ 422,222	\$ 145,210	34.39%	\$ 42,243	26.11%
TOTAL APPROPRIATIONS	\$ 160,222	\$ 422,222	\$ 145,210	34.39%	\$ 42,243	26.11%
Projected Fund Balance December 31	\$ 1,218,505	\$ 956,505				
Fund Balance as of Report Date			\$ 1,108,111			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Street Lighting Fund (002)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 2,256,435	\$ 2,256,435	\$ 2,256,435			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,705,257	\$ 59,842	0.78%	\$ 83,735	1.13%
Investment Income	9,000	9,000	18,957	210.63%	13,957	373.18%
Miscellaneous	-	-	2,232	-	-	-
TOTAL REVENUES	\$ 7,703,702	\$ 7,714,257	\$ 81,031	1.05%	\$ 97,692	1.29%
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,564,430	\$ 2,561,049	33.86%	\$ 2,465,848	32.62%
Appropriations without Contribution to Fund Balance	7,553,875	7,564,430	2,561,049	33.86%	2,465,848	32.62%
Contribution to Fund Balance	149,827	149,827	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,703,702	\$ 7,714,257	\$ 2,561,049	33.20%	\$ 2,465,848	32.62%
Projected Fund Balance December 31	\$ 2,406,262	\$ 2,406,262				
Fund Balance as of Report Date			\$ (223,583)			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Authority Imaging Fund (020)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 260,752	42.95%	\$ 247,662	40.85%
Investment Income	2,015	2,015	890	44.17%	1,185	49.23%
Revenues without Use of Fund Balance	609,103	609,103	261,642	42.96%	248,847	40.88%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 882,651	\$ 882,651	\$ 261,642	29.64%	\$ 248,847	20.89%
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 367,771	41.67%	\$ 496,425	41.67%
TOTAL APPROPRIATIONS	\$ 882,651	\$ 882,651	\$ 367,771	41.67%	\$ 496,425	41.67%
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Fund Balance as of Report Date			\$ 2,085,819			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 46,068	40.94%	\$ 47,561	48.83%
Miscellaneous	15,000	15,000	4,936	32.91%	5,335	55.57%
TOTAL REVENUES	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 51,004</u>	40.00%	<u>\$ 52,896</u>	49.44%
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 3,603	16.90%	\$ 3,580	17.62%
Appropriations without Contribution to Fund Balance	21,315	21,315	3,603	16.90%	3,580	17.62%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 3,603</u>	2.83%	<u>\$ 3,580</u>	3.35%
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Fund Balance as of Report Date			\$ 463,673			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 851,592	\$ 851,592	\$ 851,592			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ 241,959	32.00%	\$ 254,888	34.00%
Investment Income	2,500	2,500	570	22.80%	6,880	275.20%
Miscellaneous	-	-	-	-	2,252	-
Revenues without Use of Fund Balance	758,590	758,590	242,529	31.97%	264,020	35.10%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 242,529</u>	25.68%	<u>\$ 264,020</u>	29.86%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 129,278	37.78%	\$ 122,639	37.81%
Solicitor General	602,079	602,079	167,258	27.78%	196,111	35.03%
TOTAL APPROPRIATIONS	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 296,536</u>	31.40%	<u>\$ 318,750</u>	36.05%
Projected Fund Balance December 31	\$ 665,905	\$ 665,905				
Fund Balance as of Report Date			\$ 797,585			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ 7,538	\$ 7,538	100.00%	\$ 130,409	100.00%
Revenues without Use of Fund Balance	-	7,538	7,538	100.00%	130,409	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 137,000	\$ 144,538	\$ 7,538	5.22%	\$ 130,409	48.23%
Appropriations:						
District Attorney	\$ 137,000	\$ 144,538	\$ 24,810	17.17%	\$ 7,246	2.68%
TOTAL APPROPRIATIONS	\$ 137,000	\$ 144,538	\$ 24,810	17.17%	\$ 7,246	2.68%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Fund Balance as of Report Date			\$ 398,154			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 5,683	100.00%
Revenues without Use of Fund Balance	-	-	-	-	5,683	100.00%
Use of Fund Balance	13,338	13,338	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ 5,683</u>	19.59%
Appropriations:						
District Attorney	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 33,113	\$ 33,113				
Fund Balance as of Report Date			\$ 46,451			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

E-911 Fund (095)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 25,748,225	\$ 25,748,225	\$ 25,748,225			
Revenues:						
Charges for Services	\$ 16,339,604	\$ 16,339,604	\$ 9,193,707	56.27%	\$ 7,690,465	45.26%
Investment Income	415,000	415,000	236,951	57.10%	170,484	75.14%
Miscellaneous	-	-	-	-	13,483	-
Revenues without Use of Fund Balance	16,754,604	16,754,604	9,430,658	56.29%	7,874,432	45.73%
Use of Fund Balance	8,608,279	8,509,785	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 25,362,883	\$ 25,264,389	\$ 9,430,658	37.33%	\$ 7,874,432	34.86%
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,790,911	\$ 6,573,871	31.62%	\$ 6,060,164	33.29%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	3,999,440	100.00%	4,086,763	100.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,473,478	4,473,478	3,999,440	89.40%	4,086,763	93.25%
TOTAL APPROPRIATIONS	\$ 25,362,883	\$ 25,264,389	\$ 10,573,311	41.85%	\$ 10,146,927	44.92%
Projected Fund Balance December 31	\$ 17,139,946	\$ 17,238,440				
Fund Balance as of Report Date			\$ 24,605,572			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 28,458	40.80%	\$ 28,414	53.10%
TOTAL REVENUES	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 28,458</u>	40.80%	<u>\$ 28,414</u>	46.16%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 15,961	37.06%	\$ 13,481	21.90%
Appropriations without Contribution to Fund Balance	43,068	43,068	15,961	37.06%	13,481	21.90%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 15,961</u>	22.89%	<u>\$ 13,481</u>	21.90%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Fund Balance as of Report Date			\$ 175,639			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ 45,257	\$ 45,257	100.00%	\$ 180,766	100.00%
Revenues without Use of Fund Balance	-	45,257	45,257	100.00%	180,766	100.00%
Use of Fund Balance	110,000	64,743	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 110,000	\$ 110,000	\$ 45,257	41.14%	\$ 180,766	36.09%
Appropriations:						
Police Services	\$ 110,000	\$ 110,000	\$ 29,935	27.21%	\$ 75,923	15.16%
TOTAL APPROPRIATIONS	\$ 110,000	\$ 110,000	\$ 29,935	27.21%	\$ 75,923	15.16%
Projected Fund Balance December 31	\$ 538,187	\$ 583,444				
Fund Balance as of Report Date			\$ 663,509			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 34,281	\$ 34,281	100.00%	\$ 87,267	189.70%
Miscellaneous	-	-	22	-	-	-
Revenues without Use of Fund Balance	-	34,281	34,303	100.06%	87,267	189.70%
Use of Fund Balance	1,068,395	1,575,274	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,068,395	\$ 1,609,555	\$ 34,303	2.13%	\$ 87,267	14.98%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,609,555	\$ 292,753	18.19%	\$ 50,798	8.72%
TOTAL APPROPRIATIONS	\$ 1,068,395	\$ 1,609,555	\$ 292,753	18.19%	\$ 50,798	8.72%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,101,776				
Fund Balance as of Report Date			\$ 2,418,600			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 245,141	28.22%	\$ 270,617	35.72%
Investment Income	-	-	33,827	-	13,283	-
TOTAL REVENUES	\$ 868,607	\$ 868,607	\$ 278,968	32.12%	\$ 283,900	37.47%
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 155,043	18.91%	\$ 228,632	33.88%
Appropriations without Contribution to Fund Balance	819,720	819,720	155,043	18.91%	228,632	33.88%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 868,607	\$ 868,607	\$ 155,043	17.85%	\$ 228,632	30.18%
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Fund Balance as of Report Date			\$ 3,680,579			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 69,919	\$ 69,919	100.00%	\$ 60,559	100.00%
Other Financing Sources	-	-	3,660	-	-	-
Revenues without Use of Fund Balance	-	69,919	73,579	105.23%	60,559	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 169,919	\$ 73,579	43.30%	\$ 60,559	37.72%
Appropriations:						
Sheriff	\$ 100,000	\$ 169,919	\$ 47,889	28.18%	\$ 572	0.36%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 169,919	\$ 47,889	28.18%	\$ 572	0.36%
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Fund Balance as of Report Date			\$ 453,436			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 130,583	100.00%
Other Financing Sources	-	-	7,098	-	-	-
Revenues without Use of Fund Balance	-	-	7,098	-	130,583	100.00%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 7,098</u>	4.73%	<u>\$ 130,583</u>	46.54%
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ 107,490	38.31%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	0.00%	<u>\$ 107,490</u>	38.31%
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Fund Balance as of Report Date			\$ 476,486			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 59,566	97.37%
Investment Income	-	-	133	-	106	-
Revenues without Use of Fund Balance	-	-	133	-	59,672	97.54%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 133</u>	0.13%	<u>\$ 59,672</u>	43.82%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 6,060	4.45%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ 6,060</u>	4.45%
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Fund Balance as of Report Date			\$ 405,351			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 298,051	34.06%	\$ 335,835	38.38%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	144,121	13.36%	471,568	44.53%
Investment Income	-	-	4,126	-	-	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 846,298</u>	35.96%	<u>\$ 1,207,404</u>	51.73%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,075,829	\$ 1,602,379	77.19%	\$ 1,225,820	71.94%
Appropriations without Contribution to Fund Balance	2,075,829	2,075,829	1,602,379	77.19%	1,225,820	71.94%
Contribution to Fund Balance	277,636	277,636	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 1,602,379</u>	68.09%	<u>\$ 1,225,820</u>	52.52%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,441,660				
Fund Balance as of Report Date			\$ 1,407,943			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Tree Bank Fund (040)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 328,505	\$ 328,505	\$ 328,505			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 318,505	\$ 318,505				
Fund Balance as of Report Date			\$ 328,505			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Tourism Fund (050)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Fund Balance January 1	\$ 8,233,652	\$ 8,233,652	\$ 8,233,652			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ 4,104,522	34.04%	\$ 3,431,799	32.76%
Charges for Services	100	100	1,192	1,192.00%	247	247.00%
Investment Income	-	-	52,893	-	48,541	194.16%
Miscellaneous	-	-	-	-	(2)	-
Revenues without Use of Fund Balance	12,057,570	12,057,570	4,158,607	34.49%	3,480,585	33.14%
Use of Fund Balance	1,368,342	1,368,342	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 13,425,912</u>	<u>\$ 13,425,912</u>	<u>\$ 4,158,607</u>	30.97%	<u>\$ 3,480,585</u>	24.86%
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ 3,195,243	35.63%	\$ 1,109,928	22.56%
Tourism	4,458,697	4,458,697	1,970,226	44.19%	1,609,491	17.72%
TOTAL APPROPRIATIONS	<u>\$ 13,425,912</u>	<u>\$ 13,425,912</u>	<u>\$ 5,165,469</u>	38.47%	<u>\$ 2,719,419</u>	19.42%
Projected Fund Balance December 31	\$ 6,865,310	\$ 6,865,310				
Fund Balance as of Report Date			\$ 7,226,790			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Airport Operating Fund (520)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 849,808	\$ 849,808	\$ 849,808			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 93,728	58.58%	\$ 72,539	45.34%
Miscellaneous	1,140,000	1,140,000	328,545	28.82%	346,668	44.44%
Other Financing Sources	625,000	1,246,295	519,290	41.67%	9,180	36.72%
Revenues without Use of Net Position	1,925,000	2,546,295	941,563	36.98%	428,387	44.39%
Use of Net Position	476,059	476,059	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,401,059	\$ 3,022,354	\$ 941,563	31.15%	\$ 428,387	37.31%
Appropriations:						
Transportation*	\$ 2,400,059	\$ 3,021,354	\$ 1,025,226	33.93%	\$ 405,038	35.31%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,401,059	\$ 3,022,354	\$ 1,025,226	33.92%	\$ 405,038	35.28%
Projected Net Position December 31	\$ 373,749	\$ 373,749				
Net Position as of Report Date			\$ 766,145			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Economic Development Operating Fund (530)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 236,678	\$ 236,678	\$ 236,678			
Revenues:						
Investment Income	\$ -	\$ -	\$ 4,998	-	\$ -	-
Miscellaneous	5,257,000	5,257,000	1,423,790	27.08%	-	-
TOTAL REVENUES	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ 1,428,788</u>	27.18%	<u>\$ -</u>	-
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,257,000	942,077	17.92%	-	-
Total Non-Departmental	<u>5,257,000</u>	<u>5,257,000</u>	<u>942,077</u>	17.92%	<u>-</u>	-
TOTAL APPROPRIATIONS	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ 942,077</u>	17.92%	<u>\$ -</u>	-
Projected Net Position December 31	\$ 236,678	\$ 236,678				
Net Position as of Report Date			\$ 723,389			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Local Transit Operating Fund (515)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 1,444,830	44.04%	\$ 1,230,398	39.24%
Investment Income	159,000	159,000	75,417	47.43%	44,804	53.34%
Miscellaneous	-	-	23,404	-	12,490	56.77%
Other Financing Sources	13,087,000	13,087,000	5,452,917	41.67%	3,944,807	41.67%
Revenues without Use of Net Position	16,527,000	16,527,000	6,996,568	42.33%	5,232,499	41.17%
Use of Net Position	859,029	1,364,571	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,386,029	\$ 17,891,571	\$ 6,996,568	39.11%	\$ 5,232,499	36.38%
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,891,571	\$ 6,777,117	37.88%	\$ 2,906,448	20.21%
TOTAL APPROPRIATIONS	\$ 17,386,029	\$ 17,891,571	\$ 6,777,117	37.88%	\$ 2,906,448	20.21%
Projected Net Position December 31	\$ 5,397,075	\$ 4,891,533				
Net Position as of Report Date			\$ 6,475,555			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 23,602,280	\$ 23,602,280	\$ 23,602,280			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 264,067	34.07%	\$ 215,964	27.87%
Charges for Services	40,642,006	40,642,006	16,503,091	40.61%	18,903,912	41.31%
Investment Income	825,000	825,000	569,446	69.02%	392,916	130.97%
Miscellaneous	150	150	-	0.00%	1,618	1,078.67%
TOTAL REVENUES	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 17,336,604</u>	41.04%	<u>\$ 19,514,410</u>	41.67%
Appropriations:						
Support Services	\$ 39,267,952	\$ 39,267,952	\$ 12,859,461	32.75%	\$ 14,122,654	31.31%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>39,277,952</u>	<u>39,277,952</u>	<u>12,859,461</u>	32.74%	<u>14,122,654</u>	31.30%
Working Capital Reserve	2,964,204	2,964,204	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 12,859,461</u>	30.44%	<u>\$ 14,122,654</u>	30.16%
Projected Net Position December 31	\$ 26,566,484	\$ 26,566,484				
Net Position as of Report Date			\$ 28,079,423			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Stormwater Operating Fund (590)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 21,989,903	\$ 21,989,903	\$ 21,989,903			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ 310,659	1.05%	\$ 454,786	1.43%
Investment Income	415,000	415,000	161,261	38.86%	204,906	57.72%
Miscellaneous	20,000	20,000	-	0.00%	8,393	55.95%
Revenues without Use of Net Position	30,095,000	30,095,000	471,920	1.57%	668,085	2.08%
Use of Net Position	12,525,129	12,398,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 42,620,129	\$ 42,493,186	\$ 471,920	1.11%	\$ 668,085	1.68%
Appropriations:						
Planning and Development	\$ 968,714	\$ 950,426	\$ 316,006	33.25%	\$ 239,044	30.43%
Water Resources*	41,561,415	41,452,760	16,717,104	40.33%	14,919,325	38.48%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 42,620,129	\$ 42,493,186	\$ 17,033,110	40.08%	\$ 15,158,369	38.23%
Projected Net Position December 31	\$ 9,464,774	\$ 9,591,717				
Net Position as of Report Date			\$ 5,428,713			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 152,419,332	\$ 152,419,332	\$ 152,419,332			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 118,414,054	36.24%	\$ 114,787,804	36.37%
Investment Income	3,000,000	3,000,000	1,367,138	45.57%	1,071,812	214.36%
Contributions and Donations	24,000,000	24,000,000	10,589,545	44.12%	10,651,318	71.29%
Miscellaneous	-	-	110,538	-	321,350	-
Revenues without Use of Net Position	353,757,000	353,757,000	130,481,275	36.88%	126,832,284	38.31%
Use of Net Position	46,380,158	45,828,522	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,137,158	\$ 399,585,522	\$ 130,481,275	32.65%	\$ 126,832,284	33.96%
Appropriations:						
Planning and Development	\$ 960,459	\$ 938,257	\$ 391,425	41.72%	\$ 371,691	37.56%
Water Resources*	399,011,699	398,482,265	154,517,845	38.78%	143,492,792	38.54%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 400,137,158	\$ 399,585,522	\$ 154,909,270	38.77%	\$ 143,864,483	38.52%
Projected Net Position December 31	\$ 106,039,174	\$ 106,590,810				
Net Position as of Report Date			\$ 127,991,337			

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 10,073,443	\$ 10,073,443	\$ 10,073,443			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 76,209,908	\$ 28,644,985	37.59%	\$ 25,415,246	39.28%
Investment Income	168,000	168,000	123,403	73.45%	85,700	142.83%
Miscellaneous	243,565	243,565	131,252	53.89%	180,329	69.65%
Revenues without Use of Net Position	76,621,473	76,621,473	28,899,640	37.72%	25,681,275	39.50%
Use of Net Position	1,311,267	418,396	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,932,740	\$ 77,039,869	\$ 28,899,640	37.51%	\$ 25,681,275	38.37%
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,986,672	\$ 1,710,028	34.29%	\$ 1,491,697	36.11%
Financial Services	10,876,154	10,609,993	3,978,371	37.50%	3,621,316	36.50%
Human Resources	4,481,617	4,403,502	1,471,446	33.42%	1,550,314	38.26%
Information Technology Services	39,640,173	39,423,826	13,648,706	34.62%	10,554,539	31.95%
Law	2,519,422	2,343,204	1,146,574	48.93%	949,412	38.37%
Support Services	14,314,697	14,200,472	4,934,375	34.75%	4,412,750	35.02%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	1,068,200	441,589	41.34%	422,472	58.80%
Total Non-Departmental	1,072,200	1,072,200	441,589	41.19%	422,472	58.47%
TOTAL APPROPRIATIONS	\$ 77,932,740	\$ 77,039,869	\$ 27,331,089	35.48%	\$ 23,002,500	34.37%
Projected Net Position December 31	\$ 8,762,176	\$ 9,655,047				
Net Position as of Report Date			\$ 11,641,994			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 729,167	41.67%	\$ 333,334	41.67%
Investment Income	47,000	47,000	29,543	62.86%	15,432	96.45%
TOTAL REVENUES	<u>\$ 1,797,000</u>	<u>\$ 1,797,000</u>	<u>\$ 758,710</u>	42.22%	<u>\$ 348,766</u>	33.71%
Appropriations:						
Financial Services	\$ 1,782,672	\$ 1,782,672	\$ 501,972	28.16%	\$ 413,052	39.92%
Appropriations without Working Capital Reserve	1,782,672	1,782,672	501,972	28.16%	413,052	39.92%
Working Capital Reserve	14,328	14,328	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,797,000</u>	<u>\$ 1,797,000</u>	<u>\$ 501,972</u>	27.93%	<u>\$ 413,052</u>	39.92%
Projected Net Position December 31	\$ 2,085,738	\$ 2,085,738				
Net Position as of Report Date			\$ 2,328,148			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Fleet Management Fund (610)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 892,793	\$ 892,793	\$ 892,793			
Revenues:						
Charges for Services	\$ 8,348,219	\$ 8,348,219	\$ 3,360,890	40.26%	\$ 2,659,927	40.15%
Miscellaneous	367,865	367,865	276,459	75.15%	280,205	101.60%
Other Financing Sources	-	-	20,978	-	-	-
TOTAL REVENUES	\$ 8,716,084	\$ 8,716,084	\$ 3,658,327	41.97%	\$ 2,940,132	38.66%
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,679,896	\$ 2,731,289	35.56%	\$ 2,748,934	37.14%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	200,000	200,000	83,333	41.67%	79,417	41.67%
Total Non-Departmental	214,000	214,000	83,333	38.94%	79,417	38.82%
Appropriations without Working Capital Reserve	7,918,250	7,893,896	2,814,622	35.66%	2,828,351	37.19%
Working Capital Reserve	797,834	822,188	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 8,716,084	\$ 8,716,084	\$ 2,814,622	32.29%	\$ 2,828,351	37.19%
Projected Net Position December 31	\$ 1,690,627	\$ 1,714,981				
Net Position as of Report Date			\$ 1,736,498			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 26,486,275	\$ 26,486,275	\$ 26,486,275			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 26,435,989	43.96%	\$ 24,548,283	42.96%
Investment Income	550,000	550,000	287,830	52.33%	199,385	79.75%
Miscellaneous	-	-	1,114,344	-	201,492	-
Revenues without Use of Net Position	60,685,459	60,685,459	27,838,163	45.87%	24,949,160	43.47%
Use of Net Position	3,756,347	3,729,067	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 64,441,806	\$ 64,414,526	\$ 27,838,163	43.22%	\$ 24,949,160	40.92%
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,404,526	\$ 23,732,187	36.85%	\$ 22,735,256	37.29%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 64,441,806	\$ 64,414,526	\$ 23,732,187	36.84%	\$ 22,735,256	37.29%
Projected Net Position December 31	\$ 22,729,928	\$ 22,757,208				
Net Position as of Report Date			\$ 30,592,251			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Risk Management Fund (602)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019	% Actual to Current Budget	Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 7,350,265	\$ 7,350,265	\$ 7,350,265			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 2,604,167	41.67%	\$ 2,083,334	41.67%
Investment Income	165,000	165,000	76,104	46.12%	63,262	64.88%
Miscellaneous	-	-	9,853	-	13,216	-
Revenues without Use of Net Position	6,415,000	6,415,000	2,690,124	41.93%	2,159,812	42.37%
Use of Net Position	2,202,887	2,202,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,617,887	\$ 8,617,887	\$ 2,690,124	31.22%	\$ 2,159,812	28.80%
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,607,887	\$ 3,996,018	46.42%	\$ 4,012,888	53.58%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,617,887	\$ 8,617,887	\$ 3,996,018	46.37%	\$ 4,012,888	53.50%
Projected Net Position December 31	\$ 5,147,378	\$ 5,147,378				
Net Position as of Report Date			\$ 6,044,371			

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 05/31/2019	Actuals YTD as of 05/31/2019		Actuals YTD as of 05/31/2018	% Actual to 05/31/2018 Budget
Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 1,302,083	41.67%	\$ 1,041,667	41.67%
Investment Income	230,000	230,000	110,322	47.97%	84,722	65.93%
Miscellaneous	-	-	240,536	-	86,470	-
Revenues without Use of Net Position	3,355,000	3,355,000	1,652,941	49.27%	1,212,859	46.14%
Use of Net Position	2,406,539	2,406,539	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,761,539	\$ 5,761,539	\$ 1,652,941	28.69%	\$ 1,212,859	31.07%
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,751,539	\$ 1,846,315	32.10%	\$ 1,841,373	47.30%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,761,539	\$ 5,761,539	\$ 1,846,315	32.05%	\$ 1,841,373	47.18%
Projected Net Position December 31	\$ 4,632,163	\$ 4,632,163				
Net Position as of Report Date			\$ 6,845,328			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 5/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 94,714	\$ 102,714	\$ 8,000	GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	\$ -	\$ 4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Contributions and Donations	-	8,000
Miscellaneous	1,315,499	1,773,311	457,812	GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	457,812	457,812
Other Financing Sources	165,000	8,701,894	8,536,894	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	8,536,894	8,536,894
Use of Fund Balance	42,187,652	33,427,285	(8,760,367)	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
				GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
				GCID20190492 Approval to renew RP009-18, provision of inmate coinless and pay phone equipment at the Detention Center on an annual contract with Securus Technologies, Inc.	(457,812)	(457,812)
				GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	(8,536,894)	(8,536,894)
				To adjust budget for 90 day job vacancies.	(97,917)	(435,746)
				Total: Use of Fund Balance	(9,092,623)	(8,760,367)
Total: General Fund			242,339		(97,917)	242,339

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
2003 G.O. Bond Debt Service Fund (951)						
Use of Fund Balance	3,934,750	12,470,694	8,535,944	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	8,535,944	8,535,944
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,944		8,535,944	8,535,944
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,602,967	1,483,552	(119,415)	To adjust budget for 90 day job vacancies.	(26,731)	(119,415)
<i>Total: Development and Enforcement Services District Fund</i>			(119,415)		(26,731)	(119,415)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	4,749,765	3,858,623	(891,142)	To adjust budget for 90 day job vacancies.	(220,041)	(891,142)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(891,142)		(220,041)	(891,142)
Police Services District Fund (106)						
Use of Fund Balance	15,823,764	14,974,852	(848,912)	To adjust budget for 90 day job vacancies.	(114,756)	(848,912)
<i>Total: Police Services District Fund</i>			(848,912)		(114,756)	(848,912)
Recreation Fund (105)						
Miscellaneous	2,543,893	2,547,893	4,000	GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	2,500
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	1,500	1,500
				Total: Miscellaneous	1,500	4,000
Use of Fund Balance	5,765,469	5,656,606	(108,863)	To adjust budget for 90 day job vacancies.	-	(104,863)
				GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(2,500)
				GCID20190420 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located at 374 Hickory View Drive, Lawrenceville.	(1,500)	(1,500)
				Total: Use of Fund Balance	(1,500)	(108,863)
<i>Total: Recreation Fund</i>			(104,863)		-	(104,863)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Speed Hump Fund (003)						
Use of Fund Balance	19,222	281,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000
Street Lighting Fund (002)						
Charges for Services	7,694,702	7,705,257	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	1,267	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	1,632	1,632
<i>Total: Street Lighting Fund</i>			10,555		2,899	10,555
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	7,538	7,538	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	7,538
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			7,538		-	7,538
E-911 Fund (095)						
Use of Fund Balance	8,608,279	8,509,785	(98,494)	To adjust budget for 90 day job vacancies.	-	(98,494)
<i>Total: E-911 Fund</i>			(98,494)		-	(98,494)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	45,257	45,257	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	36,650	45,257
Use of Fund Balance	110,000	64,743	(45,257)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(36,650)	(45,257)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	34,281	34,281	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,112	34,281
Use of Fund Balance	1,068,395	1,575,274	506,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(4,112)	(34,281)
				GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
				Total: Use of Fund Balance	(4,112)	506,879
<i>Total: Police Special State Fund</i>			541,160		-	541,160
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	69,919	69,919	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	8,270	69,919
<i>Total: Sheriff Special Justice Fund</i>			69,919		8,270	69,919
Airport Operating Fund (520)						
Other Financing Sources	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
Local Transit Operating Fund (515)						
Use of Net Position	859,029	1,364,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542
Stormwater Operating Fund (590)						
Use of Net Position	12,525,129	12,398,186	(126,943)	To adjust budget for 90 day job vacancies.	(27,704)	(126,943)
<i>Total: Stormwater Operating Fund</i>			(126,943)		(27,704)	(126,943)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Use of Net Position	46,380,158	45,828,522	(551,636)	To adjust budget for 90 day job vacancies.	(69,007)	(551,636)
<i>Total: Water and Sewer Operating Fund</i>			(551,636)		(69,007)	(551,636)
Administrative Support Fund (665)						
Use of Net Position	1,311,267	418,396	(892,871)	To adjust budget for 90 day job vacancies.	(36,691)	(892,871)
<i>Total: Administrative Support Fund</i>			(892,871)		(36,691)	(892,871)
Group Self-Insurance Fund (605)						
Use of Net Position	3,756,347	3,729,067	(27,280)	To adjust budget for 90 day job vacancies.	-	(27,280)
<i>Total: Group Self-Insurance Fund</i>			(27,280)		-	(27,280)
Total Revenue Budget Adjustments			\$ 7,134,736		\$ 7,954,266	\$ 7,134,736

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 5/31/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ (38,431)	To adjust budget for 90 day job vacancies.	\$ -	\$ (38,431)
Financial Services	9,758,355	9,741,253	(17,102)	To adjust budget for 90 day job vacancies.	-	(17,102)
Transportation	23,620,795	23,528,097	(92,698)	To adjust budget for 90 day job vacancies.	-	(92,698)
Corrections	18,337,006	18,153,127	(183,879)	To adjust budget for 90 day job vacancies.	(70,276)	(201,879)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	18,000
				Total: Juvenile Court	(70,276)	(183,879)
Community Services	13,235,548	13,157,912	(77,636)	To adjust budget for 90 day job vacancies.	(27,641)	(85,636)
				GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	-	4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Community Services	(27,641)	(77,636)
Juvenile Court	8,416,428	8,933,601	517,173	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	352,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	673
				Total: Juvenile Court	-	517,173
Sheriff	101,188,350	10,810,850	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	622,500
				Total: Sheriff	-	622,500

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	25,078,373	27,428,373	2,350,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,072,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	278,000
				Transfer from Non-Departmental: Court Reporters Reserve.	-	-
				Total: Judiciary	-	2,350,000
Probate Court	2,941,278	3,025,778	84,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	-	84,500
Solicitor General	5,716,167	5,716,667	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Support Services	113,022	161,812	48,790	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
Non-Departmental:						
Contribution to Airport	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
Reserves - Court Interpreters	840,000	494,500	(345,500)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(278,000)
				Transfer to Probate Court.	-	(4,500)
				Total: Reserves - Court Interpreters	-	(345,500)
Reserves - Court Reporters	300,000	198,000	(102,000)	Transfer to Juvenile Court.	-	(12,500)
				Transfer to Judiciary.	-	(89,000)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(102,000)
Reserves - Indigent Defense	5,250,000	2,746,000	(2,504,000)	Transfer to Juvenile Court.	-	(352,000)
				Transfer to Judiciary.	-	(2,072,000)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,504,000)
Reserves - Prisoner Medical	1,750,000	1,108,827	(641,173)	Transfer to Corrections.	-	(18,000)
				Transfer to Sheriff.	-	(622,500)
				Transfer to Juvenile Court.	-	(673)
				Total: Reserves - Prisoner Medical	-	(641,173)
Total Non-Departmental			(2,971,378)		-	(2,971,378)
Total: General Fund			242,339		(97,917)	242,339

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
2003 G.O. Bond Debt Service Fund (951)						
Debt Service	4,255,250	12,791,194	8,535,944	GCID20190449 Approval of a Resolution directing the closing of the 2003 General Obligation Bond Fund, authorizing an amendment to the 2019 budget as necessary to complete an interfund transfer, and or for other related purposes.	8,535,944	8,535,944
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,944		8,535,944	8,535,944
Development and Enforcement Services District Fund (104)						
Planning and Development	8,876,588	12,108,889	3,232,301	To adjust budget for 90 day job vacancies.	(26,731)	(104,021)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	3,336,322
				Total: Planning and Development	(26,731)	3,232,301
Police Services	3,351,716	-	(3,351,716)	To adjust budget for 90 day job vacancies.	-	(15,394)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	(3,336,322)
				Total: Police Services	-	(3,351,716)
<i>Total: Development and Enforcement Services District Fund</i>			(119,415)		(26,731)	(119,415)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	117,960,492	117,069,350	(891,142)	To adjust budget for 90 day job vacancies.	(220,041)	(891,142)
<i>Total: Fire and Emergency Services District Fund</i>			(891,142)		(220,041)	(891,142)
Police Services District Fund (106)						
Police Services	119,904,576	119,180,664	(723,912)	To adjust budget for 90 day job vacancies.	(114,756)	(848,912)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				Total: Police Services	(114,756)	(723,912)
Recorder's Court	2,057,036	2,110,036	53,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	14,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	39,000
				Total: Recorder's Court	-	53,000
Non-Departmental	3,551,886	3,373,886	(178,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(14,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				Total: Non-Departmental	-	(178,000)
<i>Total: Police Services District Fund</i>			(848,912)		(114,756)	(848,912)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	42,497,783	42,392,920	(104,863)	To adjust budget for 90 day job vacancies.	-	(104,863)
<i>Total: Recreation Fund</i>			(104,863)		-	(104,863)
Speed Hump Fund (003)						
Transportation	160,222	422,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	-	262,000
<i>Total: Speed Hump Fund</i>			262,000		-	262,000
Street Lighting Fund (002)						
Transportation	7,553,875	7,564,430	10,555	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
				GCID20190262 Approval for the Chairman to execute the Second Amendment to the Cooperation Agreement with the Gateway85 Gwinnett Community Improvement District (CID) for Street Light Improvements.	1,267	1,267
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	1,632	1,632
<i>Total: Street Lighting Fund</i>			10,555		2,899	10,555
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	137,000	144,538	7,538	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	7,538
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			7,538		-	7,538
E-911 Fund (095)						
Police Services	20,889,405	20,790,911	(98,494)	To adjust budget for 90 day job vacancies.	-	(98,494)
<i>Total: E-911 Fund</i>			(98,494)		-	(98,494)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Police Special Investigations	1,068,395	1,609,555	541,160	GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
<i>Total: Police Special State Fund</i>			541,160		-	541,160
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	169,919	69,919	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	8,270	69,919
<i>Total: Sheriff Special Justice Fund</i>			69,919		8,270	69,919
Airport Operating Fund (520)						
Transportation	2,400,059	3,021,354	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
Local Transit Operating Fund (515)						
Transportation	17,386,029	17,891,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	-	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	-	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		-	505,542
Stormwater Operating Fund (590)						
Planning and Development	968,714	950,426	(18,288)	To adjust budget for 90 day job vacancies.	-	(18,288)
Water Resources	41,561,415	41,452,760	(108,655)	To adjust budget for 90 day job vacancies.	(27,704)	(108,655)
<i>Total: Stormwater Operating Fund</i>			(126,943)		(27,704)	(126,943)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	960,459	938,257	(22,202)	To adjust budget for 90 day job vacancies.	-	(22,202)
Water Resources	399,011,699	398,482,265	(529,434)	To adjust budget for 90 day job vacancies.	(69,007)	(529,434)
<i>Total: Water and Sewer Operating Fund</i>			(551,636)		(69,007)	(551,636)
Administrative Support Fund (665)						
County Administration	5,028,477	4,986,672	(41,805)	To adjust budget for 90 day job vacancies.	-	(41,805)
Financial Services	10,876,154	10,609,993	(266,161)	To adjust budget for 90 day job vacancies.	(15,858)	(266,161)
Human Resources	4,481,617	4,403,502	(78,115)	To adjust budget for 90 day job vacancies.	-	(78,115)
Information Technology	39,640,173	39,423,826	(216,347)	To adjust budget for 90 day job vacancies.	(20,833)	(216,347)
Law	2,519,422	2,343,204	(176,218)	To adjust budget for 90 day job vacancies.	-	(176,218)
Support Services	14,314,697	14,200,472	(114,225)	To adjust budget for 90 day job vacancies.	-	(114,225)
<i>Total: Administrative Support Fund</i>			(892,871)		(36,691)	(892,871)
Fleet Management Fund (610)						
Support Services	7,704,250	7,679,896	(24,354)	To adjust budget for 90 day job vacancies.	-	(24,354)
Working Capital Reserve	797,834	822,188	24,354	To adjust budget for 90 day job vacancies.	-	24,354
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	64,431,806	64,404,526	(27,280)	To adjust budget for 90 day job vacancies.	-	(27,280)
<i>Total: Group Self-Insurance Fund</i>			(27,280)		-	(27,280)
Total Appropriation Budget Adjustments			\$ 7,134,736		\$ 7,954,266	\$ 7,134,736