



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
NOVEMBER 30, 2019
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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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 November 30, 2019

DATE: December 23, 2019

This report, which includes unaudited information for the fiscal year through November 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 November and early December, including the continuation of fiscal year 2020 budget preparation. Highlights from this activity, 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 Fund are provided on pages 3 – 9, followed by a summary of recurring monthly financial trends. This report continues with financial summaries for each of Gwinnett County's operating funds and budget adjustments schedules for both revenues and appropriations.

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 (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 11,807 residential and commercial real property tax appeals, a 41 percent increase from the number of real property appeals filed last year. As of December 12, 2019, 84 percent of the appeals have been settled.

2020 Budget Preparation

Chairman Charlotte Nash presented a [proposed \\$1.83 billion budget](#) for fiscal year 2020 during a [briefing](#) on November 19, 2019. The budget was developed based on six strategic priorities set by the Board of Commissioners:

- Safe and Healthy Community
- Mobility and Access
- Livability and Comfort
- Strong and Vibrant Local Economy
- Smart and Sustainable Government
- Communication and Engagement

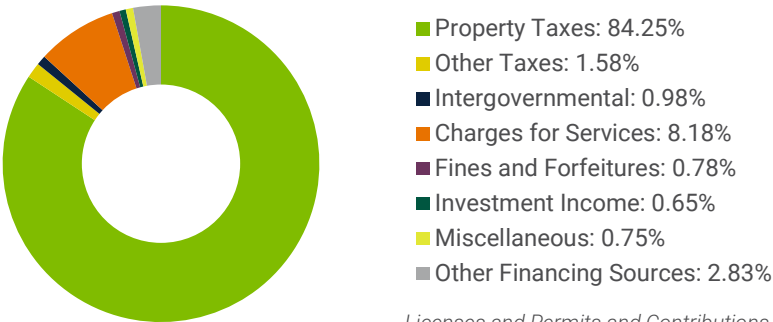
More information about the proposed budget and its alignment with the strategic priorities is available on the [County's website](#).

Commissioners held a public hearing on Thursday, December 12, 2019, at 7:00pm at the Gwinnett Justice and Administration Center to receive comments on the proposed budget. Public input is also being accepted on the County's website through December 31. The Board plans to adopt the fiscal year 2020 budget on Tuesday, January 7, 2020.

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



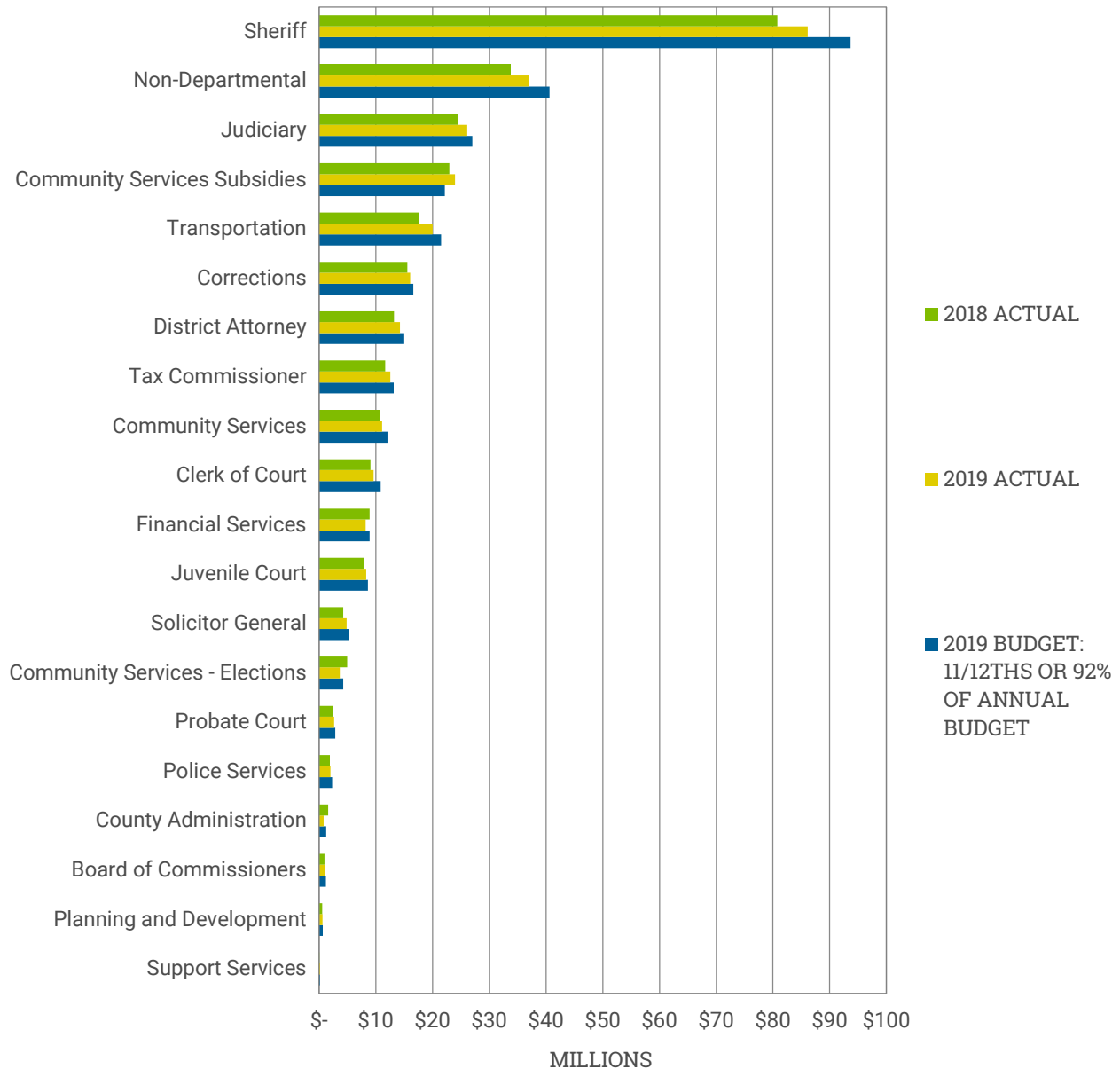
Licenses and Permits and Contributions and Donations are too small to appear in the chart.

Tax revenues in the General Fund are up approximately \$21.4 million, or 8.6 percent, over this same time last year, primarily due to an increase in property tax revenues. Property tax revenues include real property taxes, personal property taxes, and revenues related to title ad valorem taxes (TAVT). Real and personal property taxes are up approximately \$16.2 million over last year due to new construction and rising property values. TAVT-related revenues are up approximately \$4.7 million over last year due in part to a new law that went into effect July 1, 2019 that increased the local government share of TAVT from 52.44 percent to 65 percent.

Fines and forfeitures in the General Fund are down approximately \$696,500, or 22.1 percent, compared to this same time last year. This is primarily attributable to a year-over-year decline in the number of court cases and a delay receiving revenues from the Clerk of Court as they transition to a new case management system. Intergovernmental revenues and charges for services are also understated due to delays resulting from the new case management system.

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. The 2003 general obligation bonds were issued to build the County’s Detention Center and funded by a special property tax millage rate which was discontinued in 2017. The bonds were paid in full on January 1, 2019.

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



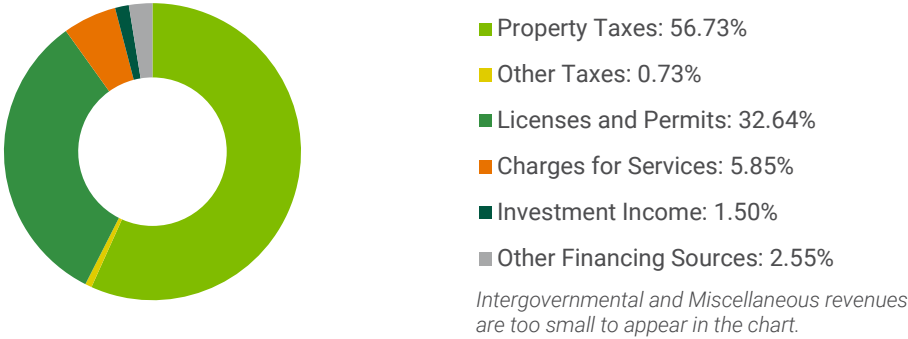
Non-departmental expenditures in the General Fund are approximately \$3.2 million, or 9.5 percent, higher than this same time last year. This is primarily due to an increase in contributions to airport and local transit, and an increase in Homelessness Initiative expenditures.

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, most recipients have received all four quarterly subsidy payments for 2019.

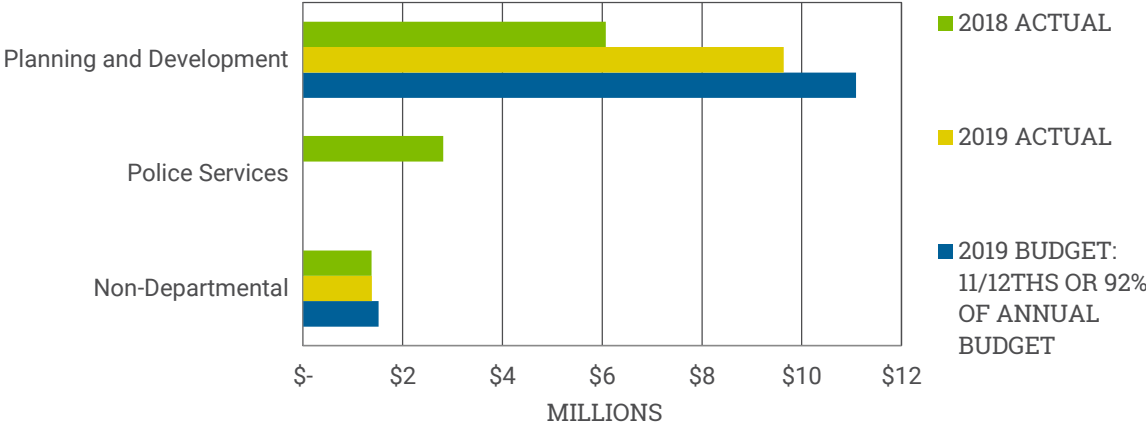
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

The Development and Enforcement Services District Fund accounts for 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



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

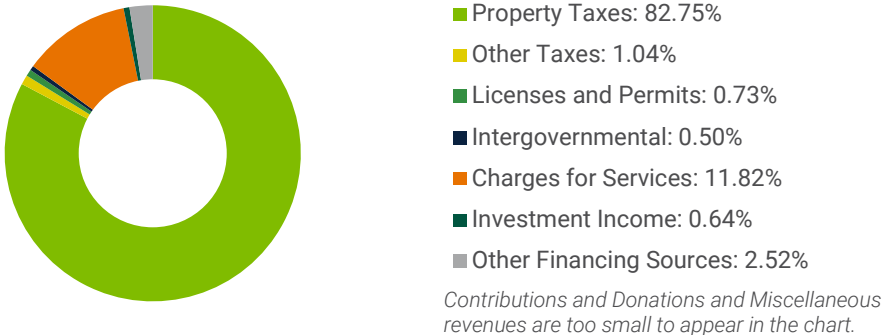


In April, the 2019 budget and expenditures for the Code Enforcement Division were transferred from Police Services to Planning and Development.

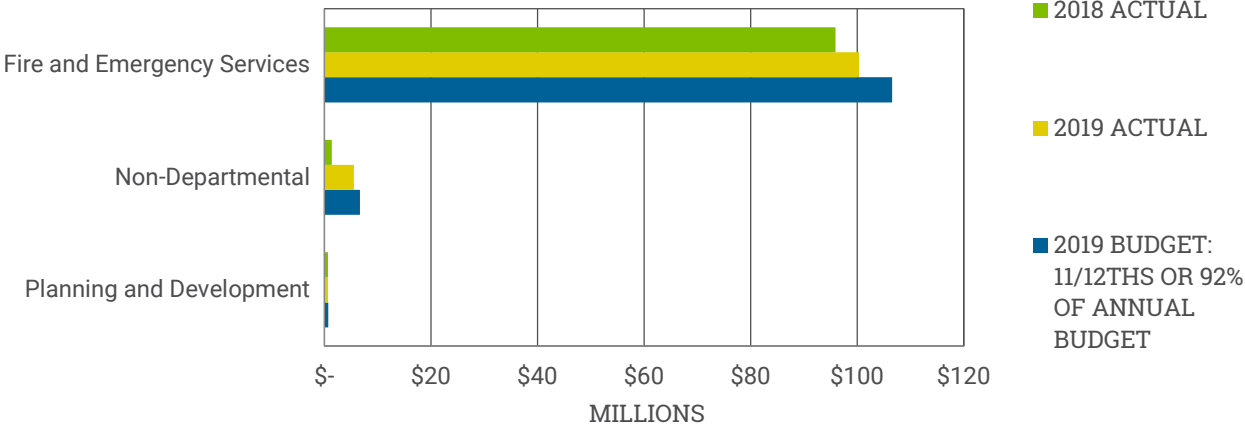
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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

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



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

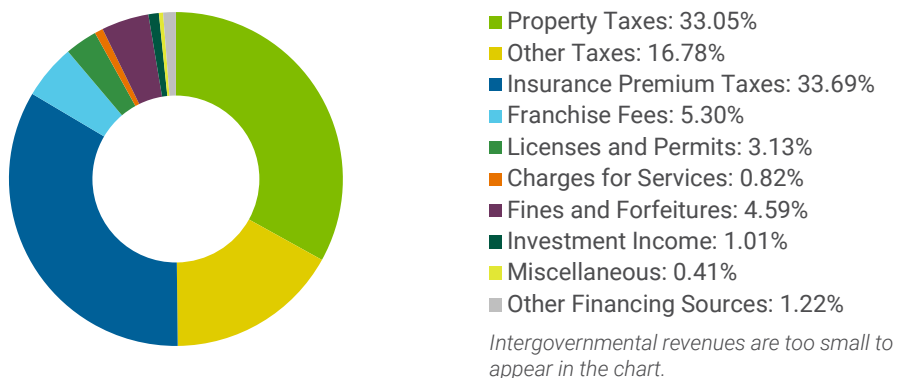


As shown in the chart above, non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$4.2 million over this same time last year due to an increase in contributions to capital for future capital needs.

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



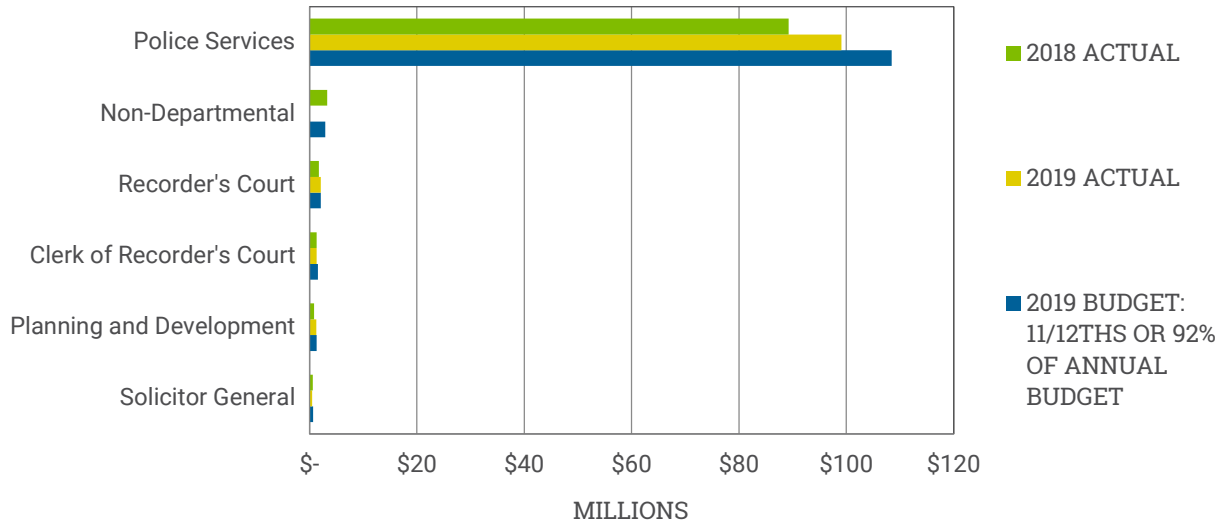
The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

Insurance premium taxes reflect a \$2.8 million, or 7.2 percent, increase over last year. Insurance premium taxes are collected and distributed annually, typically in October, by the State Insurance Commissioner based on population formulas.

Charges for services revenues in the Police Services District Fund are down approximately \$162,000, or 13.7 percent, from this same time last year, primarily due to decreases in false alarm fees, decreases in alcoholic beverage company violation fees, and legislative changes in fee collections.

Fines and forfeitures in the Police Services District Fund are down approximately \$861,900, or 13.1 percent, from this same time last year, due in part 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.

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



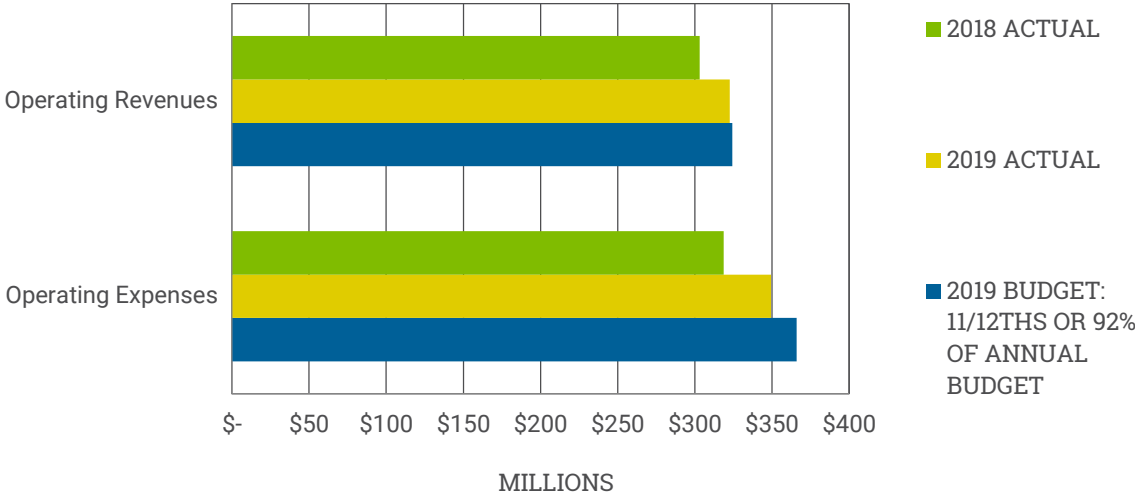
As shown in the chart above, non-departmental expenditures in the Police Services District Fund reflect \$0 expended to date for this fiscal year. At this same time last year, approximately \$1.6 million in payments to cities and \$1.6 million in contributions to capital had been made. The payments to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

Recorder's Court expenditures in the Police Services District Fund are higher than this same time last year, primarily due to a retirement payout. A budget adjustment will be made in December.

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
NOVEMBER 2018-2019 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are approximately \$19.7 million, or 6.5 percent, higher than this time last year. This is primarily attributable to increases in water and sewer retail revenues and conservation surcharges, as well as an increase in water and sewer rates effective January 1, 2019. As of the end of November, year-to-date water consumption is up 6.6 percent over last year.

Revenues are coming in approximately \$1.6 million, or 0.5 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily due to lower than expected water retail revenues. Despite being higher than last year (per the previous paragraph), water retail revenues are coming in lower than budgeted expectations. These revenues are partially offset by higher than expected sewer retail, conservation surcharge, and water wholesale revenues.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$30.7 million, or 9.6 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. There have also been increases in bio-solid transportation and disposal costs.

Although year-to-date expenses are higher than this time last year, they are approximately \$16.5 million, or 4.5 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, contracted repair and maintenance services, and personal services.

RECURRING MONTHLY FINANCIAL TRENDS

Total property tax revenues across tax-related funds are up approximately \$32.9 million, or 7.9 percent, over this same time last year. The year-over-year increase is primarily attributable to an improving digest characterized by new construction and rising property values.

Expenses in the 2003 G.O. Bond Debt Service Fund are up significantly over last year because the final payment on the bonds was made, and the remaining \$8.5 million has been transferred to the General Fund.

Charges for services revenues in the E-911 Fund are up approximately \$1.7 million, or 9.6 percent, compared to this same time last year, primarily due to an increase in prepaid wireless phone revenues. A prepaid wireless phone rate increase went into effect January 1, 2019.

Tax revenues in the Tourism Fund are up approximately \$922,700, or 9.8 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.

Expenses in the Local Transit Operating Fund are up approximately \$4.6 million, or 49.3 percent, over this same time last year, primarily due to an increase in contributions to the Transit Renewal and Extension Fund and the timing of payments to our transit services provider. This year payments to our transit services provider have been made for services provided through September, but at this same time last year payments were only made through August. Other factors contributing to the year-over-year increase include the addition of new transit routes, a rate increase from our transit services provider, and an increase in expenses related to the Snellville micro transit pilot program which began in September 2018 and ended in April 2019. Additionally, some expenses that were grant funded last year were paid from the Local Transit Operating Fund this year.

Information Technology Services expenses in the Administrative Support Fund increased approximately \$5.3 million, or 21.4 percent, compared to this same time last year, primarily due to the County's cyber security initiatives. The County executed an enterprise agreement related to software licensing and subscriptions, firewalls, and other enhancements. Additionally, expenses increased for personal services as the County strives to remain competitive in attracting and retaining a quality talent pool, and for purchases related to cloud-based solutions.

Law Department expenses in the Administrative Support Fund are approximately \$257,300, or 11.9 percent, higher than this same time last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. Budget will be adjusted to meet anticipated expenses.

Miscellaneous revenues in the Group Self-Insurance Fund are approximately \$1.1 million higher than this same time last year, primarily due to stop loss insurance reimbursements.

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 11/30/2019	Actuals YTD as of 11/30/2019		Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 159,244,620	\$ 159,244,620	\$ 159,244,620			
Revenues:						
Taxes	\$ 254,281,085	\$ 254,281,085	\$ 271,203,289	106.65%	\$ 249,830,184	101.49%
Licenses and Permits	363,300	363,300	226,888	62.45%	379,170	104.37%
Intergovernmental	3,789,369	3,789,369	3,087,347	81.47%	3,044,719	84.93%
Charges for Services	28,434,324	28,434,324	25,855,556	90.93%	25,591,831	93.65%
Fines and Forfeitures	3,669,246	3,669,246	2,460,832	67.07%	3,157,301	73.36%
Investment Income	1,728,271	1,728,271	2,053,183	118.80%	1,616,953	186.63%
Contributions and Donations	94,714	102,714	83,444	81.24%	26,623	42.39%
Miscellaneous	1,315,499	1,828,511	2,357,566	128.93%	1,994,530	199.61%
Other Financing Sources	165,000	8,701,893	8,948,337	102.83%	557,881	266.68%
Revenues without Use of Fund Balance	293,840,808	302,898,713	316,276,442	104.42%	286,199,192	100.81%
Use of Fund Balance	42,187,652	33,128,222	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 336,028,460	\$ 336,026,935	\$ 316,276,442	94.12%	\$ 286,199,192	89.33%
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ 1,068,739	83.10%	\$ 969,310	75.07%
County Administration	1,402,004	1,383,690	808,737	58.45%	1,617,427	70.20%
Financial Services	9,758,355	9,730,676	8,186,481	84.13%	8,920,326	85.96%
Tax Commissioner	14,331,834	14,331,834	12,560,243	87.64%	11,657,306	88.13%
Transportation	23,620,795	23,479,494	20,021,811	85.27%	17,672,843	83.72%
Planning and Development	735,029	720,511	617,916	85.76%	559,636	82.15%
Police Services	2,487,011	2,487,011	1,999,415	80.39%	1,905,621	85.83%
Corrections	18,337,006	18,124,895	16,046,044	88.53%	15,571,132	89.43%
Community Services	13,235,548	13,140,868	11,100,303	84.47%	10,718,241	89.13%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	1,003,770	91.64%	985,400	98.95%
Board of Health	1,574,641	1,574,641	1,574,641	100.00%	1,564,391	100.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	660,638	100.00%
Forestry	8,698	8,698	7,358	84.59%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	200,000	100.00%	175,000	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	790,714	777,747	667,685	85.85%	627,839	82.63%
Library Subsidy	18,610,929	18,610,929	18,610,929	100.00%	17,700,800	100.00%
Mental Health	793,341	793,341	793,341	100.00%	768,297	100.00%
Total Community Services Subsidies	24,194,444	24,181,477	23,978,450	99.16%	22,951,151	99.38%
Community Services - Elections	4,687,116	4,614,571	3,666,769	79.46%	4,975,719	63.48%
Juvenile Court	8,416,428	9,399,601	8,313,462	88.44%	7,925,621	88.72%
Sheriff	101,188,350	102,172,750	86,130,972	84.30%	80,777,147	87.88%

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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Clerk of Court	11,855,443	11,855,443	9,593,957	80.92%	9,065,677	85.27%
Judiciary	25,078,373	29,438,365	26,103,992	88.67%	24,434,878	89.58%
Probate Court	2,941,278	3,084,178	2,660,098	86.25%	2,447,493	81.87%
District Attorney	16,386,417	16,386,417	14,244,019	86.93%	13,200,493	86.38%
Solicitor General	5,716,167	5,716,867	4,827,462	84.44%	4,252,090	77.97%
Support Services	113,022	161,812	130,433	80.61%	23,104	100.00%
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	237,917	47.58%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Airport	625,000	1,246,295	1,142,437	91.67%	-	0.00%
Contribution to Capital	13,332,239	13,332,239	12,221,219	91.67%	13,735,877	91.67%
Contribution to Local Transit	13,087,000	13,087,000	11,996,417	91.67%	9,461,718	90.96%
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	966,353	96.64%	64,644	12.93%
Medical Examiner	1,321,634	1,321,634	1,316,767	99.63%	1,200,161	90.84%
Motor Vehicle Contribution	5,006,064	5,006,064	4,926,765	98.42%	4,751,075	50.28%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	200,000	200,000	106,392	53.20%	77,404	37.76%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	168,708	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	136,400	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	598,800	-	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	722,427	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	2,306,253	88.88%	2,263,399	88.54%
Other Governmental Agencies	510,000	513,436	495,394	96.49%	489,238	97.39%
Other Miscellaneous	447,500	447,500	70,594	15.78%	68,256	34.04%
Total Non-Departmental	50,219,318	44,330,384	36,948,591	83.35%	33,749,689	72.91%
TOTAL APPROPRIATIONS	\$ 336,028,460	\$ 336,026,935	\$ 289,007,894	86.01%	\$ 273,394,904	85.34%

Projected Fund Balance December 31

\$ 117,056,968 **\$ 126,116,398**

Fund Balance as of Report Date

\$ 186,513,168

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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 11/30/2019	Actuals YTD as of 11/30/2019		Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 199,442	\$ 199,442	100.00%	\$ 489,608	102.49%
Investment Income	-	64,340	64,340	100.00%	189,897	253.20%
Revenues without Use of Fund Balance	320,500	263,782	263,782	100.00%	679,505	122.94%
Use of Fund Balance	3,934,750	12,527,411	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,255,250</u>	<u>\$ 12,791,193</u>	<u>\$ 263,782</u>	2.06%	<u>\$ 679,505</u>	15.99%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 12,791,193	\$ 12,791,193	100.00%	\$ 4,248,550	99.95%
TOTAL APPROPRIATIONS	<u>\$ 4,255,250</u>	<u>\$ 12,791,193</u>	<u>\$ 12,791,193</u>	100.00%	<u>\$ 4,248,550</u>	99.95%
Projected Fund Balance December 31	\$ 8,592,661	\$ -				
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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 10,802,303	\$ 10,802,303	\$ 10,802,302			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,347,080	\$ 7,734,919	105.28%	\$ 7,208,363	104.56%
Licenses and Permits	3,951,600	3,951,600	4,393,310	111.18%	4,287,415	105.75%
Intergovernmental	51,710	51,710	42,741	82.66%	35,412	79.34%
Charges for Services	415,755	415,755	787,592	189.44%	612,993	117.92%
Investment Income	163,000	163,000	201,860	123.84%	149,529	230.04%
Miscellaneous	-	-	9,532	-	12,469	-
Other Financing Sources	349,260	349,260	343,728	98.42%	331,470	50.28%
Revenues without Use of Fund Balance	12,278,405	12,278,405	13,513,682	110.06%	12,637,651	103.27%
Use of Fund Balance	1,602,967	1,472,396	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 13,881,372	\$ 13,750,801	\$ 13,513,682	98.28%	\$ 12,637,651	99.01%
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 12,097,733	\$ 9,639,477	79.68%	\$ 6,071,056	76.75%
Police Services	3,351,716	-	-	-	2,812,399	87.57%
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	1,384,687	86.76%	1,375,000	86.72%
Total Non-Departmental	1,653,068	1,653,068	1,384,687	83.76%	1,375,000	83.71%
TOTAL APPROPRIATIONS	\$ 13,881,372	\$ 13,750,801	\$ 11,024,164	80.17%	\$ 10,258,455	80.37%
Projected Fund Balance December 31	\$ 9,199,336	\$ 9,329,907				
Fund Balance as of Report Date			\$ 13,291,820			

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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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 57,781,169	\$ 57,781,169	\$ 57,781,169			
Revenues:						
Taxes	\$ 100,603,441	\$ 100,603,441	\$ 101,591,391	100.98%	\$ 94,567,096	100.90%
Licenses and Permits	855,000	855,000	887,390	103.79%	814,631	90.41%
Intergovernmental	678,572	688,572	607,005	88.15%	537,948	86.46%
Charges for Services	15,554,860	15,554,860	14,324,088	92.09%	13,504,399	87.21%
Investment Income	519,000	519,000	780,398	150.37%	545,067	302.82%
Contributions and Donations	-	-	2,080	-	130	-
Miscellaneous	2,000	2,000	175,332	8,766.60%	227,435	330.20%
Other Financing Sources	3,104,536	3,104,536	3,055,358	98.42%	2,946,403	50.28%
Revenues without Use of Fund Balance	121,317,409	121,327,409	121,423,042	100.08%	113,143,109	96.84%
Use of Fund Balance	4,749,765	2,992,032	-	0.00%	-	-
TOTAL REVENUES	\$ 126,067,174	\$ 124,319,441	\$ 121,423,042	97.67%	\$ 113,143,109	96.84%
Appropriations:						
Planning and Development	\$ 792,002	\$ 792,002	\$ 681,008	85.99%	\$ 675,678	86.85%
Fire and Emergency Services	117,960,492	116,212,759	100,392,285	86.39%	95,925,725	87.34%
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	5,531,790	79.54%	1,375,000	56.82%
Total Non-Departmental	7,314,680	7,314,680	5,531,790	75.63%	1,375,000	49.46%
TOTAL APPROPRIATIONS	\$ 126,067,174	\$ 124,319,441	\$ 106,605,083	85.75%	\$ 97,976,403	83.86%
Projected Fund Balance December 31	\$ 53,031,404	\$ 54,789,137				
Fund Balance as of Report Date			\$ 72,599,128			

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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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 716,882	\$ 716,882	\$ 716,882			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 11,153	101.39%	\$ 7,635	169.67%
Revenues without Use of Fund Balance	11,000	11,000	11,153	101.39%	7,635	169.67%
Use of Fund Balance	32,875	32,875	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 43,875</u>	<u>\$ 43,875</u>	<u>\$ 11,153</u>	25.42%	<u>\$ 7,635</u>	16.85%
Appropriations:						
Loganville EMS	\$ 43,875	\$ 43,875	\$ 42,361	96.55%	\$ 33,516	73.97%
TOTAL APPROPRIATIONS	<u>\$ 43,875</u>	<u>\$ 43,875</u>	<u>\$ 42,361</u>	96.55%	<u>\$ 33,516</u>	73.97%
Projected Fund Balance December 31	\$ 684,007	\$ 684,007				
Fund Balance as of Report Date			\$ 685,674			

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Police Services District Fund (106)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 69,163,459	\$ 69,163,459	\$ 69,163,459			
Revenues:						
Taxes	\$ 67,052,043	\$ 67,052,043	\$ 68,842,117	102.67%	\$ 64,934,355	104.07%
Insurance Premium Taxes	30,291,123	30,291,123	42,069,794	138.88%	39,232,647	129.52%
Licenses and Permits	4,125,000	4,125,000	3,904,439	94.65%	3,858,965	94.45%
Intergovernmental	286,382	286,382	231,024	80.67%	196,316	76.91%
Charges for Services	1,083,577	1,083,577	1,020,798	94.21%	1,182,836	150.64%
Fines and Forfeitures	7,899,723	7,899,723	5,731,430	72.55%	6,593,334	81.14%
Investment Income	920,000	920,000	1,262,494	137.23%	932,881	266.54%
Miscellaneous	318,668	318,668	512,121	160.71%	489,887	128.22%
Other Financing Sources	1,552,268	1,552,268	1,527,679	98.42%	1,473,202	50.28%
Revenues without Use of Fund Balance	113,528,784	113,528,784	125,101,896	110.19%	118,894,423	108.48%
Use of Fund Balance	15,823,764	14,025,773	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 129,352,548	\$ 127,554,557	\$ 125,101,896	98.08%	\$ 118,894,423	102.87%
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,439,938	\$ 1,225,563	85.11%	\$ 860,236	81.11%
Police Services	119,904,576	118,303,685	99,089,493	83.76%	89,247,378	84.83%
Recorder's Court	2,057,036	2,250,252	2,058,432	91.48%	1,728,869	87.83%
Solicitor General	696,760	696,760	501,052	71.91%	572,824	77.57%
Clerk of Recorder's Court	1,702,352	1,702,352	1,321,577	77.63%	1,303,620	74.38%
Non-Departmental:						
Reserves - Compensation	200,000	118,000	-	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	2,674,934	-	0.00%	3,148,540	73.50%
Total Non-Departmental	3,551,886	3,161,570	-	0.00%	3,269,176	67.37%
TOTAL APPROPRIATIONS	\$ 129,352,548	\$ 127,554,557	\$ 104,196,117	81.69%	\$ 96,982,103	83.91%
Projected Fund Balance December 31	\$ 53,339,695	\$ 55,137,686				
Fund Balance as of Report Date			\$ 90,069,238			

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Recreation Fund (105)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019		Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 21,247,814	\$ 21,247,814	\$ 21,247,814			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,052,806	\$ 31,715,811	102.14%	\$ 30,254,088	101.02%
Intergovernmental	202,469	202,469	169,994	83.96%	141,394	76.16%
Charges for Services	4,894,639	4,894,639	4,170,339	85.20%	3,941,716	81.47%
Investment Income	219,000	219,000	269,079	122.87%	242,502	323.34%
Contributions and Donations	15,300	15,300	348	2.27%	104	0.27%
Miscellaneous	2,543,893	2,647,343	2,291,987	86.58%	2,328,071	88.76%
Other Financing Sources	26,930	26,930	21,930	81.43%	21,930	81.43%
Revenues without Use of Fund Balance	38,955,037	39,058,487	38,639,488	98.93%	36,929,805	97.86%
Use of Fund Balance	5,765,469	5,389,607	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 44,720,506	\$ 44,448,094	\$ 38,639,488	86.93%	\$ 36,929,805	93.07%
Appropriations:						
Community Services	\$ 42,497,783	\$ 42,225,371	\$ 34,177,206	80.94%	\$ 31,705,068	83.72%
Support Services	185,490	185,490	141,254	76.15%	126,961	66.23%
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	1,794,130	90.97%	1,409,624	90.78%
Total Non-Departmental	2,037,233	2,037,233	1,794,130	88.07%	1,409,624	87.13%
TOTAL APPROPRIATIONS	\$ 44,720,506	\$ 44,448,094	\$ 36,112,590	81.25%	\$ 33,241,653	83.78%
Projected Fund Balance December 31	\$ 15,482,345	\$ 15,858,207				
Fund Balance as of Report Date			\$ 23,774,712			

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Gwinnett Place TAD Fund (165)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ -	\$ 802,498	-	\$ 749,670	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 802,498</u>	-	<u>\$ 749,670</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			\$ 1,690,441			

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Indian Trail TAD Fund (162)

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

	FY 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ -	\$ 578,154	-	\$ 428,593	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 578,154</u>	-	<u>\$ 428,593</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			\$ 2,015,000			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,525,654	-	\$ 1,212,620	-
Investment Income	-	-	85,095	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,610,749	-	\$ 1,212,620	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,424,843	\$ 4,424,843				
Fund Balance as of Report Date			\$ 6,035,592			

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Lake Lucerne TAD Fund (164)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ -	\$ 122,583	-	\$ 97,640	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,583</u>	-	<u>\$ 97,640</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			\$ 242,018			

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Park Place TAD Fund (163)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ -	\$ 413,095	-	\$ 271,116	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,095</u>	-	<u>\$ 271,116</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			\$ 890,475			

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Speed Hump Fund (003)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ 122,687	100.56%	\$ 119,854	98.34%
Investment Income	19,000	19,000	28,059	147.68%	12,093	172.76%
Revenues without Use of Fund Balance	141,000	141,000	150,746	106.91%	131,947	102.39%
Use of Fund Balance	19,222	281,222	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 160,222</u>	<u>\$ 422,222</u>	<u>\$ 150,746</u>	35.70%	<u>\$ 131,947</u>	81.56%
Appropriations:						
Transportation	\$ 160,222	\$ 422,222	\$ 309,720	73.35%	\$ 105,082	64.95%
TOTAL APPROPRIATIONS	<u>\$ 160,222</u>	<u>\$ 422,222</u>	<u>\$ 309,720</u>	73.35%	<u>\$ 105,082</u>	64.95%
Projected Fund Balance December 31	\$ 1,218,505	\$ 956,505				
Fund Balance as of Report Date			\$ 1,078,753			

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Street Lighting Fund (002)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 2,256,435	\$ 2,256,435	\$ 2,256,435			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,705,257	\$ 7,219,024	93.69%	\$ 7,168,538	96.65%
Investment Income	9,000	9,000	33,599	373.32%	31,512	842.57%
Miscellaneous	-	-	2,232	-	-	-
TOTAL REVENUES	<u>\$ 7,703,702</u>	<u>\$ 7,714,257</u>	<u>\$ 7,254,855</u>	94.04%	<u>\$ 7,200,050</u>	95.11%
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,564,430	\$ 6,611,470	87.40%	\$ 5,846,435	77.23%
Appropriations without Contribution to Fund Balance	7,553,875	7,564,430	6,611,470	87.40%	5,846,435	77.23%
Contribution to Fund Balance	149,827	149,827	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 7,703,702</u>	<u>\$ 7,714,257</u>	<u>\$ 6,611,470</u>	85.70%	<u>\$ 5,846,435</u>	77.23%
Projected Fund Balance December 31	\$ 2,406,262	\$ 2,406,262				
Fund Balance as of Report Date			\$ 2,899,820			

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Authority Imaging Fund (020)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019		Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 618,198	101.83%	\$ 572,471	94.42%
Investment Income	2,015	2,015	1,753	87.00%	2,433	101.08%
Revenues without Use of Fund Balance	609,103	609,103	619,951	101.78%	574,904	94.45%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 882,651	\$ 882,651	\$ 619,951	70.24%	\$ 574,904	48.25%
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 809,097	91.67%	\$ 1,092,136	91.67%
TOTAL APPROPRIATIONS	\$ 882,651	\$ 882,651	\$ 809,097	91.67%	\$ 1,092,136	91.67%
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Fund Balance as of Report Date			\$ 2,002,802			

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Corrections Inmate Welfare Fund (085)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019		Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 111,825	99.38%	\$ 98,672	101.31%
Miscellaneous	15,000	15,000	14,168	94.45%	10,783	112.32%
TOTAL REVENUES	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 125,993</u>	98.80%	<u>\$ 109,455</u>	102.29%
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 8,049	37.76%	\$ 9,007	44.34%
Appropriations without Contribution to Fund Balance	21,315	21,315	8,049	37.76%	9,007	44.34%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 127,520</u>	<u>\$ 127,520</u>	<u>\$ 8,049</u>	6.31%	<u>\$ 9,007</u>	8.42%
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Fund Balance as of Report Date			\$ 534,216			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 851,592	\$ 851,592	\$ 851,592			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ 574,680	76.01%	\$ 651,464	86.91%
Investment Income	2,500	2,500	6,041	241.64%	17,814	712.56%
Miscellaneous	-	-	1,366	-	2,252	-
Revenues without Use of Fund Balance	758,590	758,590	582,087	76.73%	671,530	89.29%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 582,087</u>	61.64%	<u>\$ 671,530</u>	75.96%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 293,016	85.63%	\$ 277,101	85.44%
Solicitor General	602,079	602,079	410,676	68.21%	475,027	84.86%
TOTAL APPROPRIATIONS	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 703,692</u>	74.52%	<u>\$ 752,128</u>	85.07%
Projected Fund Balance December 31	\$ 665,905	\$ 665,905				
Fund Balance as of Report Date			\$ 729,987			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,724	\$ 30,724	100.00%	\$ 391,063	100.00%
Revenues without Use of Fund Balance	-	30,724	30,724	100.00%	391,063	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 137,000	\$ 167,724	\$ 30,724	18.32%	\$ 391,063	98.74%
Appropriations:						
District Attorney	\$ 137,000	\$ 167,724	\$ 91,092	54.31%	\$ 108,274	27.34%
TOTAL APPROPRIATIONS	\$ 137,000	\$ 167,724	\$ 91,092	54.31%	\$ 108,274	27.34%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Fund Balance as of Report Date			\$ 355,058			

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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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 9,785	100.00%
Revenues without Use of Fund Balance	-	-	-	-	9,785	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>\$ 9,785</u>	29.55%
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			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 25,748,225	\$ 25,748,225	\$ 25,748,225			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,654	-	\$ 6,314	-
Charges for Services	16,339,604	16,339,604	19,500,231	119.34%	17,784,122	104.66%
Investment Income	415,000	415,000	493,929	119.02%	378,803	166.96%
Miscellaneous	-	-	11,478	-	14,726	-
Revenues without Use of Fund Balance	16,754,604	16,754,604	20,011,292	119.44%	18,183,965	105.61%
Use of Fund Balance	8,608,279	8,306,567	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 25,362,883</u>	<u>\$ 25,061,171</u>	<u>\$ 20,011,292</u>	79.85%	<u>\$ 18,183,965</u>	81.21%
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,587,693	\$ 14,657,617	71.20%	\$ 13,712,844	76.14%
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	<u>\$ 25,362,883</u>	<u>\$ 25,061,171</u>	<u>\$ 18,657,057</u>	74.45%	<u>\$ 17,799,607</u>	79.49%
Projected Fund Balance December 31	\$ 17,139,946	\$ 17,441,658				
Fund Balance as of Report Date			\$ 27,102,460			

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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 11/30/2019	Actuals YTD as of 11/30/2019		Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 65,989	94.62%	\$ 66,498	124.27%
TOTAL REVENUES	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 65,989</u>	94.62%	<u>\$ 66,498</u>	108.04%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 36,590	84.96%	\$ 34,149	55.48%
Appropriations without Contribution to Fund Balance	43,068	43,068	36,590	84.96%	34,149	55.48%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 36,590</u>	52.46%	<u>\$ 34,149</u>	55.48%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Fund Balance as of Report Date			\$ 192,541			

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Police Special Justice Fund (070)

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

	FY 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ 206,942	\$ 208,205	100.61%	\$ 245,002	100.00%
Revenues without Use of Fund Balance	-	206,942	208,205	100.61%	245,002	100.00%
Use of Fund Balance	110,000	-	-	-	-	0.00%
TOTAL REVENUES	\$ 110,000	\$ 206,942	\$ 208,205	100.61%	\$ 245,002	48.91%
Appropriations:						
Police Services	\$ 110,000	\$ 148,203	\$ 51,811	34.96%	\$ 137,587	27.47%
Appropriations without Contribution to Fund Balance	110,000	148,203	51,811	34.96%	137,587	27.47%
Contribution to Fund Balance	-	58,739	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 110,000	\$ 206,942	\$ 51,811	25.04%	\$ 137,587	27.47%
Projected Fund Balance December 31	\$ 538,187	\$ 706,926				
Fund Balance as of Report Date			\$ 804,581			

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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 97,241	\$ 97,241	100.00%	\$ 158,813	99.01%
Miscellaneous	-	-	22	-	-	-
Revenues without Use of Fund Balance	-	97,241	97,263	100.02%	158,813	99.01%
Use of Fund Balance	1,068,395	1,512,314	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,068,395	\$ 1,609,555	\$ 97,263	6.04%	\$ 158,813	27.26%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,609,555	\$ 1,415,433	87.94%	\$ 283,823	48.73%
TOTAL APPROPRIATIONS	\$ 1,068,395	\$ 1,609,555	\$ 1,415,433	87.94%	\$ 283,823	48.73%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,164,736				
Fund Balance as of Report Date			\$ 1,358,880			

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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 11/30/2019	Actuals YTD as of 11/30/2019		Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 635,498	73.16%	\$ 750,349	99.04%
Investment Income	-	-	62,639	-	42,793	-
TOTAL REVENUES	\$ 868,607	\$ 868,607	\$ 698,137	80.37%	\$ 793,142	104.69%
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 533,229	65.05%	\$ 352,620	52.25%
Appropriations without Contribution to Fund Balance	819,720	819,720	533,229	65.05%	352,620	52.25%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 868,607	\$ 868,607	\$ 533,229	61.39%	\$ 352,620	46.54%
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Fund Balance as of Report Date			\$ 3,721,562			

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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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 130,124	\$ 130,124	100.00%	\$ 80,816	100.00%
Other Financing Sources	-	-	3,660	-	66,368	-
Revenues without Use of Fund Balance	-	130,124	133,784	102.81%	147,184	182.12%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 230,124	\$ 133,784	58.14%	\$ 147,184	81.40%
Appropriations:						
Sheriff	\$ 100,000	\$ 230,124	\$ 90,731	39.43%	\$ 43,482	24.05%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 230,124	\$ 90,731	39.43%	\$ 43,482	24.05%
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Fund Balance as of Report Date			\$ 470,799			

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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Fines and Forfeitures	\$ -	\$ 11,549	\$ 11,549	100.00%	\$ 191,096	100.00%
Other Financing Sources	-	-	7,098	-	-	-
Revenues without Use of Fund Balance	-	11,549	18,647	161.46%	191,096	100.00%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 161,549	\$ 18,647	11.54%	\$ 191,096	56.02%
Appropriations:						
Sheriff	\$ 150,000	\$ 161,549	\$ 116,299	71.99%	\$ 141,462	41.47%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 161,549	\$ 116,299	71.99%	\$ 141,462	41.47%
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Fund Balance as of Report Date			\$ 371,736			

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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ 35,406	\$ 35,406	100.00%	\$ 102,141	100.00%
Investment Income	-	-	330	-	292	-
Revenues without Use of Fund Balance	-	35,406	35,736	100.93%	102,433	100.29%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 135,406</u>	<u>\$ 35,736</u>	26.39%	<u>\$ 102,433</u>	57.83%
Appropriations:						
Sheriff	\$ 100,000	\$ 135,406	\$ 41,883	30.93%	\$ 6,564	3.71%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 135,406</u>	<u>\$ 41,883</u>	30.93%	<u>\$ 6,564</u>	3.71%
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Fund Balance as of Report Date			\$ 399,071			

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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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 765,424	87.48%	\$ 861,093	98.41%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	1,067,429	98.98%	1,058,568	99.95%
Investment Income	-	-	17,277	-	10,270	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 2,250,130</u>	95.61%	<u>\$ 2,329,932</u>	99.82%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,075,829	\$ 2,071,756	99.80%	\$ 1,700,106	99.77%
Appropriations without Contribution to Fund Balance	2,075,829	2,075,829	2,071,756	99.80%	1,700,106	99.77%
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>\$ 2,071,756</u>	88.03%	<u>\$ 1,700,106</u>	72.84%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,441,660				
Fund Balance as of Report Date			\$ 2,342,398			

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Tree Bank Fund (040)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 328,505	\$ 328,505	\$ 328,505			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ 3,120	31.20%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	3,120	31.20%
Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ 3,120	4.80%
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			

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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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Fund Balance January 1	\$ 8,233,652	\$ 8,233,652	\$ 8,233,652			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ 10,353,615	85.87%	\$ 9,430,898	90.02%
Charges for Services	100	100	3,574	3,574.00%	758	758.00%
Investment Income	-	-	104,484	-	104,040	416.16%
Miscellaneous	-	-	-	-	388,876	-
Revenues without Use of Fund Balance	12,057,570	12,057,570	10,461,673	86.76%	9,924,572	94.50%
Use of Fund Balance	1,368,342	1,368,342	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 13,425,912	\$ 13,425,912	\$ 10,461,673	77.92%	\$ 9,924,572	70.88%
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ 8,967,214	100.00%	\$ 4,919,855	100.00%
Tourism	4,458,697	4,458,697	3,945,110	88.48%	8,280,653	91.18%
TOTAL APPROPRIATIONS	\$ 13,425,912	\$ 13,425,912	\$ 12,912,324	96.17%	\$ 13,200,508	94.28%
Projected Fund Balance December 31	\$ 6,865,310	\$ 6,865,310				
Fund Balance as of Report Date			\$ 5,783,001			

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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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 849,808	\$ 849,808	\$ 849,808			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 186,351	116.47%	\$ 157,513	98.45%
Investment Income	-	-	5,157	-	-	-
Miscellaneous	1,140,000	1,140,000	718,106	62.99%	742,855	95.24%
Other Financing Sources	625,000	1,246,295	1,142,437	91.67%	-	0.00%
Revenues without Use of Net Position	1,925,000	2,546,295	2,052,051	80.59%	900,368	93.30%
Use of Net Position	476,059	476,059	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,401,059	\$ 3,022,354	\$ 2,052,051	67.90%	\$ 900,368	78.42%
Appropriations:						
Transportation*	\$ 2,400,059	\$ 3,021,354	\$ 2,692,907	89.13%	\$ 981,152	85.53%
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	\$ 2,692,907	89.10%	\$ 981,152	85.45%
Projected Net Position December 31	\$ 373,749	\$ 373,749				
Net Position as of Report Date			\$ 208,952			

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

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Economic Development Operating Fund (530)

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

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019		Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 236,678	\$ 236,678	\$ 236,678			
Revenues:						
Investment Income	\$ -	\$ -	\$ 11,511	-	\$ -	-
Miscellaneous	5,257,000	5,257,000	2,389,118	45.45%	-	-
Other Financing Sources	-	-	3,000,000	-	-	-
TOTAL REVENUES	\$ 5,257,000	\$ 5,257,000	\$ 5,400,629	102.73%	\$ -	-
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,257,000	4,082,387	77.66%	-	-
Total Non-Departmental	5,257,000	5,257,000	4,082,387	77.66%	-	-
TOTAL APPROPRIATIONS	\$ 5,257,000	\$ 5,257,000	\$ 4,082,387	77.66%	\$ -	-
Projected Net Position December 31	\$ 236,678	\$ 236,678				
Net Position as of Report Date			\$ 1,554,920			

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				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 3,335,322	101.66%	\$ 2,979,058	95.02%
Investment Income	159,000	159,000	150,579	94.70%	122,770	146.15%
Miscellaneous	-	-	35,525	-	27,032	122.87%
Other Financing Sources	13,087,000	13,087,000	11,996,417	91.67%	9,461,718	90.96%
Revenues without Use of Net Position	16,527,000	16,527,000	15,517,843	93.89%	12,590,578	92.28%
Use of Net Position	859,029	1,364,571	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,386,029	\$ 17,891,571	\$ 15,517,843	86.73%	\$ 12,590,578	82.20%
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,891,571	\$ 13,830,138	77.30%	\$ 9,260,853	60.46%
TOTAL APPROPRIATIONS	\$ 17,386,029	\$ 17,891,571	\$ 13,830,138	77.30%	\$ 9,260,853	60.46%
Projected Net Position December 31	\$ 5,397,075	\$ 4,891,533				
Net Position as of Report Date			\$ 7,943,809			

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

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Solid Waste Operating Fund (595)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 23,602,280	\$ 23,602,280	\$ 23,602,280			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 768,592	99.17%	\$ 672,015	86.71%
Charges for Services	40,642,006	40,642,006	36,226,180	89.13%	40,595,697	88.72%
Investment Income	825,000	825,000	1,163,684	141.05%	838,266	279.42%
Miscellaneous	150	150	1,415	943.33%	2,536	1,690.67%
TOTAL REVENUES	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 38,159,871</u>	90.34%	<u>\$ 42,108,514</u>	89.91%
Appropriations:						
Support Services	\$ 39,267,952	\$ 39,267,952	\$ 31,907,996	81.26%	\$ 34,021,227	75.43%
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>31,907,996</u>	81.24%	<u>34,021,227</u>	75.41%
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>\$ 31,907,996</u>	75.54%	<u>\$ 34,021,227</u>	72.65%
Projected Net Position December 31	\$ 26,566,484	\$ 26,566,484				
Net Position as of Report Date			\$ 29,854,155			

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

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Stormwater Operating Fund (590)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 21,989,903	\$ 21,989,903	\$ 21,989,903			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ 28,452,929	95.93%	\$ 28,392,222	89.58%
Investment Income	415,000	415,000	282,179	67.99%	410,542	115.65%
Miscellaneous	20,000	20,000	8,190	40.95%	9,015	60.10%
Revenues without Use of Net Position	30,095,000	30,095,000	28,743,298	95.51%	28,811,779	89.86%
Use of Net Position	12,525,129	12,358,376	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 42,620,129	\$ 42,453,376	\$ 28,743,298	67.71%	\$ 28,811,779	72.75%
Appropriations:						
Planning and Development	\$ 968,714	\$ 950,426	\$ 734,746	77.31%	\$ 560,326	72.85%
Water Resources*	41,561,415	41,412,950	36,966,263	89.26%	33,382,456	86.16%
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	\$ 42,453,376	\$ 37,701,009	88.81%	\$ 33,942,782	85.71%
Projected Net Position December 31	\$ 9,464,774	\$ 9,631,527				
Net Position as of Report Date			\$ 13,032,192			

* 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 11/30/2019	Actuals YTD as of 11/30/2019		Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 152,419,332	\$ 152,419,332	\$ 152,419,332			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 297,230,090	90.96%	\$ 277,759,066	88.00%
Investment Income	3,000,000	3,000,000	2,799,708	93.32%	2,536,474	507.29%
Contributions and Donations	24,000,000	24,000,000	22,369,481	93.21%	22,222,640	148.73%
Miscellaneous	-	-	280,007	-	486,686	-
Revenues without Use of Net Position	353,757,000	353,757,000	322,679,286	91.21%	303,004,866	91.52%
Use of Net Position	46,380,158	45,372,335	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,137,158	\$ 399,129,335	\$ 322,679,286	80.85%	\$ 303,004,866	81.26%
Appropriations:						
Planning and Development	\$ 960,459	\$ 938,257	\$ 859,592	91.62%	\$ 843,031	85.19%
Water Resources*	399,011,699	398,026,078	348,503,324	87.56%	317,857,878	85.51%
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	\$ 399,129,335	\$ 349,362,916	87.53%	\$ 318,700,909	85.47%
Projected Net Position December 31	\$ 106,039,174	\$ 107,046,997				
Net Position as of Report Date			\$ 125,735,702			

* 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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 10,073,443	\$ 10,073,443	\$ 10,073,443			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 76,209,908	\$ 62,901,847	82.54%	\$ 55,709,753	86.10%
Investment Income	168,000	168,000	277,312	165.07%	264,196	440.33%
Contributions and Donations	-	-	-	-	2,000	-
Miscellaneous	243,565	243,565	338,965	139.17%	318,915	123.17%
Revenues without Use of Net Position	76,621,473	76,621,473	63,518,124	82.90%	56,294,864	86.58%
Use of Net Position	1,311,267	48,878	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,932,740	\$ 76,670,351	\$ 63,518,124	82.85%	\$ 56,294,864	83.93%
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,972,266	\$ 3,926,661	78.97%	\$ 3,351,187	81.13%
Financial Services	10,876,154	10,594,571	8,846,481	83.50%	8,193,501	82.97%
Human Resources	4,481,617	4,379,978	3,345,874	76.39%	3,378,509	84.62%
Information Technology Services	39,640,173	39,268,851	29,883,514	76.10%	24,607,316	74.63%
Law	2,519,422	2,477,418	2,424,269	97.85%	2,166,964	87.92%
Support Services	14,314,697	14,085,067	11,461,027	81.37%	10,410,858	83.84%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	888,200	745,763	83.96%	791,208	64.93%
Total Non-Departmental	1,072,200	892,200	745,763	83.59%	791,208	64.72%
TOTAL APPROPRIATIONS	\$ 77,932,740	\$ 76,670,351	\$ 60,633,589	79.08%	\$ 52,899,543	78.87%
Projected Net Position December 31	\$ 8,762,176	\$ 10,024,565				
Net Position as of Report Date			\$ 12,957,978			

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				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 1,604,166	91.67%	\$ 733,334	91.67%
Investment Income	47,000	47,000	64,144	136.48%	43,729	273.31%
Revenues without Use of Net Position	1,797,000	1,797,000	1,668,310	92.84%	777,063	95.23%
Use of Net Position	-	215,672	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,797,000	\$ 2,012,672	\$ 1,668,310	82.89%	\$ 777,063	50.63%
Appropriations:						
Financial Services	\$ 1,782,672	\$ 2,012,672	\$ 1,207,820	60.01%	\$ 674,576	43.95%
Appropriations without Working Capital Reserve	1,782,672	2,012,672	1,207,820	60.01%	674,576	43.95%
Working Capital Reserve	14,328	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,797,000	\$ 2,012,672	\$ 1,207,820	60.01%	\$ 674,576	43.95%
Projected Net Position December 31	\$ 2,085,738	\$ 1,855,738				
Net Position as of Report Date			\$ 2,531,900			

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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 892,793	\$ 892,793	\$ 892,793			
Revenues:						
Charges for Services	\$ 8,348,219	\$ 8,348,219	\$ 7,235,389	86.67%	\$ 5,818,700	87.83%
Miscellaneous	367,865	367,865	283,499	77.07%	284,829	103.27%
Other Financing Sources	-	-	32,775	-	35,965	-
TOTAL REVENUES	\$ 8,716,084	\$ 8,716,084	\$ 7,551,663	86.64%	\$ 6,139,494	81.04%
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,658,322	\$ 6,256,928	81.70%	\$ 6,238,993	84.64%
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	183,333	91.67%	174,717	91.67%
Total Non-Departmental	214,000	214,000	183,333	85.67%	174,717	85.39%
Appropriations without Working Capital Reserve	7,918,250	7,872,322	6,440,261	81.81%	6,413,710	84.66%
Working Capital Reserve	797,834	843,762	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 8,716,084	\$ 8,716,084	\$ 6,440,261	73.89%	\$ 6,413,710	84.66%
Projected Net Position December 31	\$ 1,690,627	\$ 1,736,555				
Net Position as of Report Date			\$ 2,004,195			

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				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 26,486,275	\$ 26,486,275	\$ 26,486,275			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 57,280,962	95.25%	\$ 53,270,851	93.22%
Investment Income	550,000	550,000	665,182	120.94%	501,505	200.60%
Miscellaneous	-	-	1,371,600	-	250,217	-
Revenues without Use of Net Position	60,685,459	60,685,459	59,317,744	97.75%	54,022,573	94.12%
Use of Net Position	3,756,347	3,716,596	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 64,441,806	\$ 64,402,055	\$ 59,317,744	92.11%	\$ 54,022,573	88.61%
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,392,055	\$ 54,911,894	85.28%	\$ 53,237,615	87.34%
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	\$ 64,402,055	\$ 54,911,894	85.26%	\$ 53,237,615	87.33%
Projected Net Position December 31	\$ 22,729,928	\$ 22,769,679				
Net Position as of Report Date			\$ 30,892,125			

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 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 7,350,265	\$ 7,350,265	\$ 7,350,265			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 5,729,167	91.67%	\$ 4,583,334	91.67%
Investment Income	165,000	165,000	158,160	95.85%	132,716	136.12%
Miscellaneous	-	-	45,043	-	18,226	-
Revenues without Use of Net Position	6,415,000	6,415,000	5,932,370	92.48%	4,734,276	92.87%
Use of Net Position	2,202,887	2,202,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,617,887	\$ 8,617,887	\$ 5,932,370	68.84%	\$ 4,734,276	63.12%
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,607,887	\$ 6,436,189	74.77%	\$ 5,800,989	77.45%
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	\$ 6,436,189	74.68%	\$ 5,800,989	77.35%
Projected Net Position December 31	\$ 5,147,378	\$ 5,147,378				
Net Position as of Report Date			\$ 6,846,446			

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				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 11/30/2019	Actuals YTD as of 11/30/2019	% Actual to Current Budget	Actuals YTD as of 11/30/2018	% Actual to 11/30/2018 Budget
Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 2,864,583	91.67%	\$ 2,291,668	91.67%
Investment Income	230,000	230,000	246,905	107.35%	220,101	171.28%
Miscellaneous	-	-	477,432	-	412,228	-
Revenues without Use of Net Position	3,355,000	3,355,000	3,588,920	106.97%	2,923,997	111.24%
Use of Net Position	2,406,539	2,404,336	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,761,539	\$ 5,759,336	\$ 3,588,920	62.31%	\$ 2,923,997	58.44%
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,749,336	\$ 4,334,929	75.40%	\$ 4,098,551	82.08%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,761,539	\$ 5,759,336	\$ 4,334,929	75.27%	\$ 4,098,551	81.92%
Projected Net Position December 31	\$ 4,632,163	\$ 4,634,366				
Net Position as of Report Date			\$ 6,292,693			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 11/30/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	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	1,828,511	513,012	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
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq. ft. of property at the intersection of West Pike and Culver to the Ga Dept. of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	4,950
				GCID20190795 Approval to accept additional educational incentive funding from the Georgia Department of Corrections to assist with educational programming. These funds will be used for the GED and vocational programs at the facility.	-	50,250
				Total: Miscellaneous	-	513,012
Other Financing Sources	165,000	8,701,893	8,536,893	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.	-	8,536,893
Use of Fund Balance	42,187,652	33,128,222	(9,059,430)	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)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				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.	-	(8,536,893)
				To adjust budget for 90 day job vacancies.	(61,151)	(733,296)
				GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq. ft. of property at the intersection of West Pike and Culver to the Ga Dept. of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	(1,514)
				Total: Use of Fund Balance	(61,151)	(9,059,430)
<i>Total: General Fund</i>			(1,525)		(61,151)	(1,525)
2003 G.O. Bond Debt Service Fund (951)						
Taxes	320,500	199,442	(121,058)	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.	-	(121,058)
Investment Income	-	64,340	64,340	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.	-	64,340
Use of Fund Balance	3,934,750	12,527,411	8,592,661	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.	-	8,592,661
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,943		-	8,535,943
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,602,967	1,472,396	(130,571)	To adjust budget for 90 day job vacancies.	-	(130,571)
<i>Total: Development and Enforcement Services District Fund</i>			(130,571)		-	(130,571)
Fire and Emergency Medical Services District Fund (102)						
Intergovernmental	678,572	688,572	10,000	GCID20191160 Approval to accept a grant awarded by The Hartford to be utilized to purchase materials and equipment to implement a fire safety puppet program to be taught to elementary school children ages 6-9.	10,000	10,000
Use of Fund Balance	4,749,765	2,992,032	(1,757,733)	To adjust budget for 90 day job vacancies.	(146,669)	(1,757,733)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(1,747,733)		(136,669)	(1,747,733)
Police Services District Fund (106)						
Use of Fund Balance	15,823,764	14,025,773	(1,797,991)	To adjust budget for 90 day job vacancies.	(27,425)	(1,797,991)
<i>Total: Police Services District Fund</i>			(1,797,991)		(27,425)	(1,797,991)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Miscellaneous	2,543,893	2,647,343	103,450	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
				GCID2019065 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	250
				GCID20191069 Approval for the Chairman to execute any and all documents necessary to grant an Amendment Easement to Georgia Power Company for \$99.200 on Tax Parcel No. R6165 110.	-	99,200
				Total: Miscellaneous	-	103,450
Use of Fund Balance	5,765,469	5,389,607	(375,862)	To adjust budget for 90 day job vacancies.	(44,859)	(272,412)
				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)
				GCID2019065 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(250)
				GCID20191069 Approval for the Chairman to execute any and all documents necessary to grant an Amendment Easement to Georgia Power Company for \$99.200 on Tax Parcel No. R6165 110.	-	(99,200)
				Total: Use of Fund Balance	(44,859)	(375,862)
<i>Total: Recreation Fund</i>			(272,412)		(44,859)	(272,412)
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

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	30,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
E-911 Fund (095)						
Use of Fund Balance	8,608,279	8,306,567	(301,712)	To adjust budget for 90 day job vacancies.	(30,078)	(301,712)
<i>Total: E-911 Fund</i>			(301,712)		(30,078)	(301,712)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	206,942	206,942	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	32,905	206,942
Use of Fund Balance	110,000	-	(110,000)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(110,000)
<i>Total: Police Special Justice Fund</i>			96,942		32,905	96,942
Police Special State Fund (072)						
Fines and Forfeitures	-	97,241	97,241	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,305	97,241
Use of Fund Balance	1,068,395	1,512,314	443,919	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,305)	(97,241)
				GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
				Total: Use of Fund Balance	(1,305)	443,919
<i>Total: Police Special State Fund</i>			541,160		-	541,160
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	130,124	130,124	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	13,415	130,124
<i>Total: Sheriff Special Justice Fund</i>			130,124		13,415	130,124

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	11,549	11,549	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,203	11,549
<i>Total: Sheriff Special Treasury Fund</i>			11,549		4,203	11,549
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	35,406	35,406	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	32,101	35,406
<i>Total: Sheriff Special State Fund</i>			35,406		32,101	35,406
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	12,358,376	(166,753)	To adjust budget for 90 day job vacancies.	-	(166,753)
<i>Total: Stormwater Operating Fund</i>			(166,753)		-	(166,753)
Water and Sewer Operating Fund (501)						
Use of Net Position	46,380,158	45,372,335	(1,007,823)	To adjust budget for 90 day job vacancies.	(33,076)	(1,007,823)
<i>Total: Water and Sewer Operating Fund</i>			(1,007,823)		(33,076)	(1,007,823)
Administrative Support Fund (665)						
Use of Net Position	1,311,267	48,878	(1,262,389)	To adjust budget for 90 day job vacancies.	(8,147)	(1,262,389)
<i>Total: Administrative Support Fund</i>			(1,262,389)		(8,147)	(1,262,389)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Auto Liability Fund (606)						
Use of Net Position	-	215,672	215,672	GCID20190826 Approval for the Chairman to execute a Settlement Agreement and Full Release on behalf of Gwinnett County in the case of Johnnie E. Farmer and Janice C. Farmer v. David C. Boggs and Gwinnett County in a Civil Action File.	-	215,672
<i>Total: Auto Liability Fund</i>			215,672		-	215,672
Group Self-Insurance Fund (605)						
Use of Net Position	3,756,347	3,716,596	(39,751)	To adjust budget for 90 day job vacancies.	-	(39,751)
<i>Total: Group Self-Insurance Fund</i>			(39,751)		-	(39,751)
Workers' Compensation Fund (604)						
Use of Net Position	2,406,539	2,404,336	(2,203)	To adjust budget for 90 day job vacancies.	-	(2,203)
<i>Total: Workers' Compensation Fund</i>			(2,203)		-	(2,203)
Total Revenue Budget Adjustments			\$ 4,266,049		\$ (258,781)	\$ 4,266,049

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 11/30/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	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)
County Administration	1,402,004	1,383,690	(18,314)	To adjust budget for 90 day job vacancies.	(18,314)	(18,314)
Financial Services	9,758,355	9,730,676	(27,679)	To adjust budget for 90 day job vacancies.	-	(27,679)
Transportation	23,620,795	23,479,494	(141,301)	To adjust budget for 90 day job vacancies.	(23,857)	(141,301)
Planning and Development	735,029	720,511	(14,518)	To adjust budget for 90 day job vacancies.	-	(14,518)
Corrections	18,337,006	18,124,895	(212,111)	To adjust budget for 90 day job vacancies.	(10,348)	(304,861)
				Transfer from Non-Departmental: Inmate Medical Reserve.	200	42,500
				GCID20190795 Approval to accept additional educational incentive funding from the Georgia Department of Corrections to assist with educational programming. These funds will be used for the GED and vocational programs at the facility.	-	50,250
				Total: Corrections	(10,148)	(212,111)
Community Services	13,235,548	13,140,868	(94,680)	To adjust budget for 90 day job vacancies.	(8,632)	(102,680)
				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	(8,632)	(94,680)
Community Services Subsidies	24,194,444	24,181,477	(12,967)	To adjust budget for 90 day job vacancies.	-	(12,967)
Community Services - Elections	4,687,116	4,614,571	(72,545)	To adjust budget for 90 day job vacancies.	-	(72,545)
Juvenile Court	8,416,428	9,399,601	983,173	Transfer from Non-Departmental: Court Reporters Reserve.	15,200	162,900
				Transfer from Non-Departmental: Indigent Defense Reserve.	49,800	691,100
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	128,500
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	673
				Total: Juvenile Court	65,000	983,173

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	101,188,350	102,172,750	984,400	Transfer from Non-Departmental: Inmate Medical Reserve.	-	984,400
				Total: Sheriff	-	984,400
Judiciary	25,078,373	29,438,365	4,359,992	Transfer from Non-Departmental: Indigent Defense Reserve.	319,800	3,825,600
				Transfer from Non-Departmental: Court Interpreters Reserve.	40,592	534,392
				Transfer from Non-Departmental: Court Reporters Reserve.	-	-
				Total: Judiciary	360,392	4,359,992
Probate Court	2,941,278	3,084,178	142,900	Transfer from Non-Departmental: Court Interpreters Reserve.	300	8,400
				Transfer from Non-Departmental: Indigent Defense Reserve.	12,900	134,500
				Total: Probate Court	13,200	142,900
Solicitor General	5,716,167	5,716,867	700	Transfer from Non-Departmental: Court Reporters Reserve.	-	700
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	168,708	(671,292)	Transfer to Juvenile Court.	-	(128,500)
				Transfer to Judiciary.	(40,592)	(534,392)
				Transfer to Probate Court.	(300)	(8,400)
				Total: Reserves - Court Interpreters	(40,892)	(671,292)
Reserves - Court Reporters	300,000	136,400	(163,600)	Transfer to Juvenile Court.	(15,200)	(162,900)
				Transfer to Judiciary.	-	-
				Transfer to Solicitor General.	-	(700)
				Total: Reserves - Court Reporters	(15,200)	(163,600)
Reserves - Indigent Defense	5,250,000	598,800	(4,651,200)	Transfer to Juvenile Court.	(49,800)	(691,100)
				Transfer to Judiciary.	(319,800)	(3,825,600)
				Transfer to Probate Court.	(12,900)	(134,500)
				Total: Reserves - Indigent Defense	(382,500)	(4,651,200)
Reserves - Prisoner Medical	1,750,000	722,427	(1,027,573)	Transfer to Corrections.	(200)	(42,500)
				Transfer to Sheriff.	-	(984,400)
				Transfer to Juvenile Court.	-	(673)
				Total: Reserves - Prisoner Medical	(200)	(1,027,573)
Other Governmental Agencies	510,000	513,436	3,436	GCID20190710 Approval for the Chairman to execute any and all documents to deed 249.84 sq. ft. of property at the intersection of West Pike and Culver to the Ga Dept. of Transportation for \$4,950. And, approval of a one-time payment of \$3,435.30 to the City of Lawrenceville for utility relocation expenses.	-	3,436
Total Non-Departmental			(5,888,934)		(438,792)	(5,888,934)
Total: General Fund			(1,525)		(61,151)	(1,525)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
2003 G.O. Bond Debt Service Fund (951)						
Debt Service	4,255,250	12,791,193	8,535,943	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.	-	8,535,943
<i>Total: 2003 G.O. Bond Debt Service Fund</i>			8,535,943		-	8,535,943
Development and Enforcement Services District Fund (104)						
Planning and Development	8,876,588	12,097,733	3,221,145	To adjust budget for 90 day job vacancies.	-	(115,177)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	-	3,336,322
				Total: Planning and Development	-	3,221,145
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>			(130,571)		-	(130,571)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	117,960,492	116,212,759	(1,747,733)	To adjust budget for 90 day job vacancies.	(146,669)	(1,757,733)
				GCID20191160 Approval to accept a grant awarded by The Hartford to be utilized to purchase materials and equipment to implement a fire safety puppet program to be taught to elementary school children ages 6-9.	10,000	10,000
<i>Total: Fire and Emergency Services District Fund</i>			(1,747,733)		(136,669)	(1,747,733)
Police Services District Fund (106)						
Police Services	119,904,576	118,303,685	(1,600,891)	To adjust budget for 90 day job vacancies.	(27,425)	(1,797,991)
				Transfer from Non-Departmental: Inmate Medical Reserve.	3,100	197,100
				Total: Police Services	(24,325)	(1,600,891)
Recorder's Court	2,057,036	2,250,252	193,216	Transfer from Non-Departmental: Indigent Defense Reserve.	5,300	41,700
				Transfer from Non-Departmental: Court Interpreter's Reserve.	6,900	69,516
				Transfer from Non-Departmental: Contingency.	82,000	82,000
				Total: Recorder's Court	94,200	193,216
Non-Departmental	3,551,886	3,161,570	(390,316)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(5,300)	(41,700)
				Transfer to Police Services - From Court Interpreter's Reserve.	(6,900)	(69,516)
				Transfer to Police Services - From Inmate Medical Reserve.	(3,100)	(197,100)
				Transfer to Recorder's Court - From Contingency.	(82,000)	(82,000)
				Total: Non-Departmental	(97,300)	(390,316)
<i>Total: Police Services District Fund</i>			(1,797,991)		(27,425)	(1,797,991)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	42,497,783	42,225,371	(272,412)	To adjust budget for 90 day job vacancies.	(44,859)	(272,412)
<i>Total: Recreation Fund</i>			(272,412)		(44,859)	(272,412)
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
				GCID20190502 Approval of incorporation into the Gwinnett County Street Light Program, Mountain Cove, Phase VI.	-	1,632
<i>Total: Street Lighting Fund</i>			10,555		-	10,555
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	137,000	167,724	30,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	30,724
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			30,724		-	30,724
E-911 Fund (095)						
Police Services	20,889,405	20,587,693	(301,712)	To adjust budget for 90 day job vacancies.	(30,078)	(301,712)
<i>Total: E-911 Fund</i>			(301,712)		(30,078)	(301,712)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Police Special Investigations	110,000	148,203	38,203	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	38,203
Contribution to Fund Balance	-	58,739	58,739	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	32,905	58,739
<i>Total: Police Special Justice Fund</i>			96,942		32,905	96,942
Police Special State Fund						
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	230,124	130,124	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	13,415	130,124
<i>Total: Sheriff Special Justice Fund</i>			130,124		13,415	130,124
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	161,549	11,549	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,203	11,549
<i>Total: Sheriff Special Treasury Fund</i>			11,549		4,203	11,549
Sheriff Special State Fund (067)						
Sheriff Special Operations	100,000	135,406	35,406	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	32,101	35,406
<i>Total: Sheriff Special State Fund</i>			35,406		32,101	35,406
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

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	41,412,950	(148,465)	To adjust budget for 90 day job vacancies.	-	(148,465)
<i>Total: Stormwater Operating Fund</i>			(166,753)		-	(166,753)
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	398,026,078	(985,621)	To adjust budget for 90 day job vacancies.	(33,076)	(985,621)
<i>Total: Water and Sewer Operating Fund</i>			(1,007,823)		(33,076)	(1,007,823)
Administrative Support Fund (665)						
County Administration	5,028,477	4,972,266	(56,211)	To adjust budget for 90 day job vacancies.	-	(56,211)
Financial Services	10,876,154	10,594,571	(281,583)	To adjust budget for 90 day job vacancies.	-	(281,583)
Human Resources	4,481,617	4,379,978	(101,639)	To adjust budget for 90 day job vacancies.	-	(101,639)
Information Technology	39,640,173	39,268,851	(371,322)	To adjust budget for 90 day job vacancies.	-	(371,322)
Law	2,519,422	2,477,418	(42,004)	To adjust budget for 90 day job vacancies.	-	(222,004)
				Transfer from Non-Departmental: Contingency.	180,000	180,000
				Total: Law	180,000	(42,004)
Support Services	14,314,697	14,085,067	(229,630)	To adjust budget for 90 day job vacancies.	(8,147)	(229,630)
Non-Departmental	1,072,200	892,200	(180,000)	Transfer to law - From Contingency.	(180,000)	(180,000)
<i>Total: Administrative Support Fund</i>			(1,262,389)		(8,147)	(1,262,389)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Auto Liability Fund (606)						
Financial Services	1,782,672	2,012,672	230,000	GCID20190826 Approval for the Chairman to execute a Settlement Agreement and Full Release on behalf of Gwinnett County in the case of Johnnie E. Farmer and Janice C. Farmer v. David C. Boggs and Gwinnett County in a Civil Action File.	-	230,000
Working Capital Reserve	14,328	-	(14,328)	GCID20190826 Approval for the Chairman to execute a Settlement Agreement and Full Release on behalf of Gwinnett County in the case of Johnnie E. Farmer and Janice C. Farmer v. David C. Boggs and Gwinnett County in a Civil Action File.	-	(14,328)
<i>Total: Auto Liability Fund</i>			215,672		-	215,672
Fleet Management Fund (610)						
Support Services	7,704,250	7,658,322	(45,928)	To adjust budget for 90 day job vacancies.	-	(45,928)
Working Capital Reserve	797,834	843,762	45,928	To adjust budget for 90 day job vacancies.	-	45,928
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	64,431,806	64,392,055	(39,751)	To adjust budget for 90 day job vacancies.	-	(39,751)
<i>Total: Group Self-Insurance Fund</i>			(39,751)		-	(39,751)
Workers' Compensation Fund (604)						
Human Resources	5,751,539	5,749,336	(2,203)	To adjust budget for 90 day job vacancies.	-	(2,203)
<i>Total: Workers' Compensation Fund</i>			(2,203)		-	(2,203)
Total Appropriation Budget Adjustments			\$ 4,266,049		\$ (258,781)	\$ 4,266,049