



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
February 28, 2018 (unaudited)



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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: March 21, 2018

SUBJECT: Monthly Financial Report for the Period Ended February 28, 2018

This report, which includes unaudited information for the fiscal year through February 2018, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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Executive Summary

This report begins with a summary of highlights affecting year-over-year variances and budget versus actual variances. The summary is followed by a discussion of notable events that occurred in February and early March, including the finalization of the 2017 tax digest and initial preparations for the fiscal year 2019 budget process. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 9, followed by financial summaries for each of Gwinnett County's operating funds. This report concludes with a budget adjustments schedule for both revenues and appropriations.

Highlights

Investment income across all operating funds is up \$684,700, or 69.2 percent, compared to this same time last year. This is primarily due to increasing interest rates and additional funds available to invest.

Miscellaneous revenue in the Administrative Support Fund is down \$189,800, or 81.5 percent, due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

2017 Tax Digest

During the month of February, the Tax Assessor's Office finalized the 2017 tax digest. The final net countywide digest was \$29.2 billion, which is a 5.9 percent increase over 2016. The greatest increase was seen in real property, which is the largest component of the digest representing more than 86 percent of the 2017 digest. From 2016 to 2017, the real property portion of the digest increased nearly \$1.7 billion, or 7.2 percent. The real property tax digest has grown in each of the last four years and has returned to 2008 (pre-recession) levels.

The countywide tax digest has been impacted by a decline in motor vehicle ad valorem taxes since the inception of a new title ad valorem tax (TAVT). In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax ("birthday tax") on newly purchased vehicles and replaced them with TAVT, a one-time title fee that must be paid at the time a title is transferred. As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. While TAVT has had a negative effect on the countywide tax digest, increases resulting from improvements in the housing and construction markets have outweighed its impact.

2019 Budget Preparation

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

Recurring Monthly Financial Trends

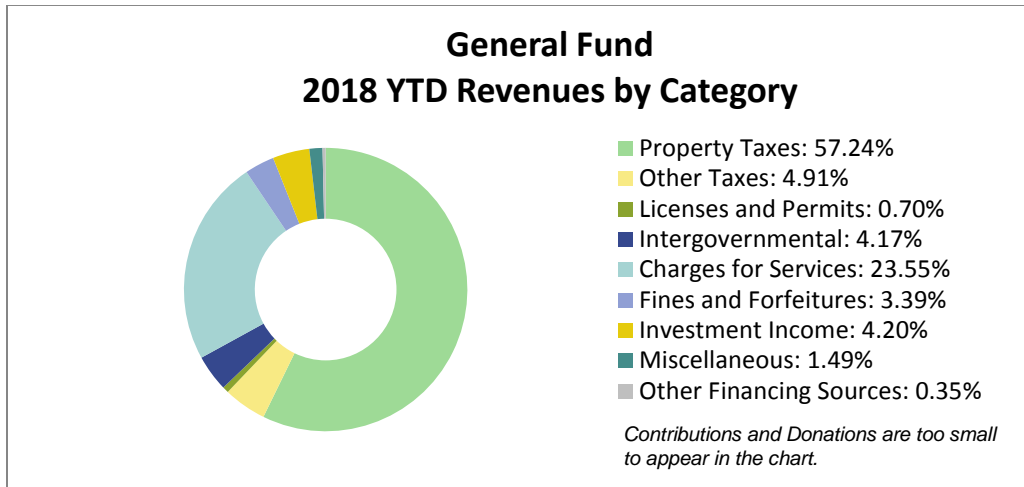
The Crime Victims Assistance Fund utilizes revenues received from a five percent charge collected on fines in various county courts to provide assistance to victims of crimes through the District Attorney's and the Solicitor General's offices. Expenditures in this fund are slightly over budget based on the percentage of the fiscal year that has lapsed, but steps are being taken to adjust this in the coming months.

Charges for services revenues in the E-911 Fund reflect a \$627,186, or 18.7 percent, decrease compared to this same time last year due to the timing of a quarterly payment from a major wireless provider. In 2017, the first quarterly payment was received in January, but it has not yet been received this year.

In early 2017, Gwinnett County and its Development Authority completed the refunding of selected maturities of 2008 Stadium Bonds. As a result of the County taking advantage of its strong credit rating in a lower interest rate environment, the County will save a total of \$14.2 million in future debt service payments, or over \$600,000 annually. The Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.3 million decrease in stadium operations expenses compared to last year due to movement of funds (from the Tourism Fund) to complete this bond refunding transaction.

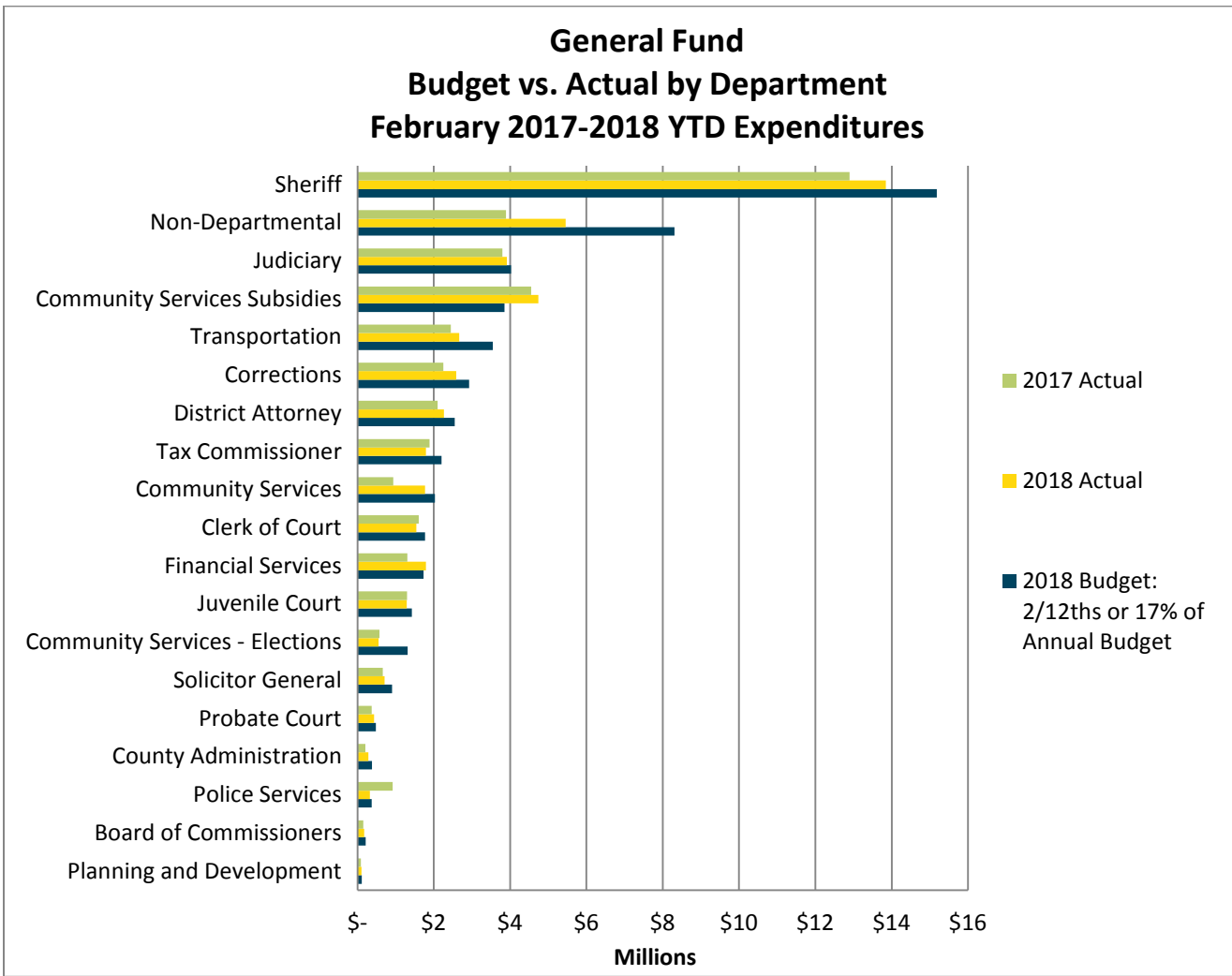
General Fund (page 10)

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



Current year motor vehicle taxes and prior year property taxes make up approximately 57 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

Tax revenues in the General Fund are up \$429,000 compared to this same time last year, primarily due to an increase in the local government share of title ad valorem taxes (TAVT) from 45.61 percent to 51.58 percent. The law requires the Georgia Department of Revenue to adjust the share of TAVT revenue split between the state and local governments. Every year through 2022, the Department of Revenue must evaluate local tax revenues from the prior year to determine the percentage of TAVT that will be distributed to state and local governments for the current calendar year.



Expenditures for the maintenance of our 800 MHz radio system are \$404,300 lower than last year due to timing. The first two monthly payments for 2018 have not yet posted. However, total non-departmental expenditures are higher than this same time last year primarily due to increases in contributions to capital and contributions to local transit.

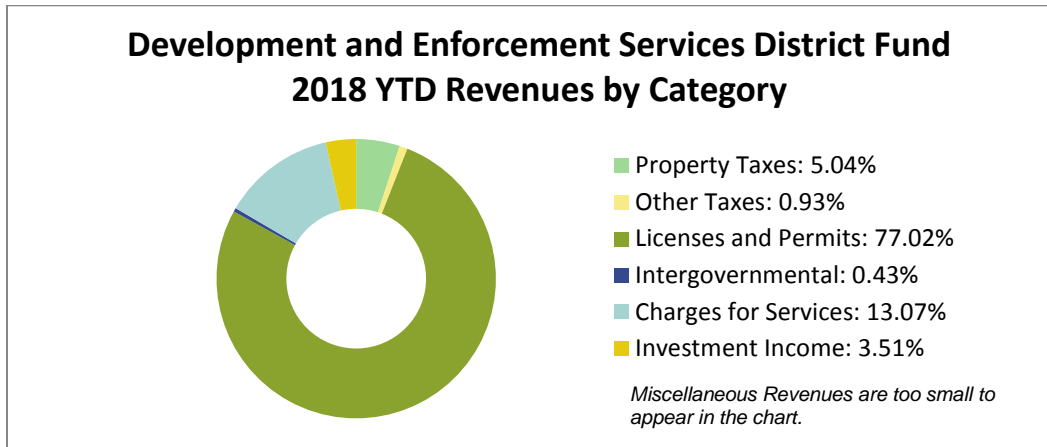
Community Services Subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community services subsidy payments are generally paid quarterly. As of the date of this report,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

Financial Services expenditures are approximately \$484,800, or 37 percent, higher than this same time last year and are slightly over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the timing of payments for annual license and support agreements. In 2017, expenditures were spread out across the year in equal monthly increments, but this year an annual payment was recorded in February.

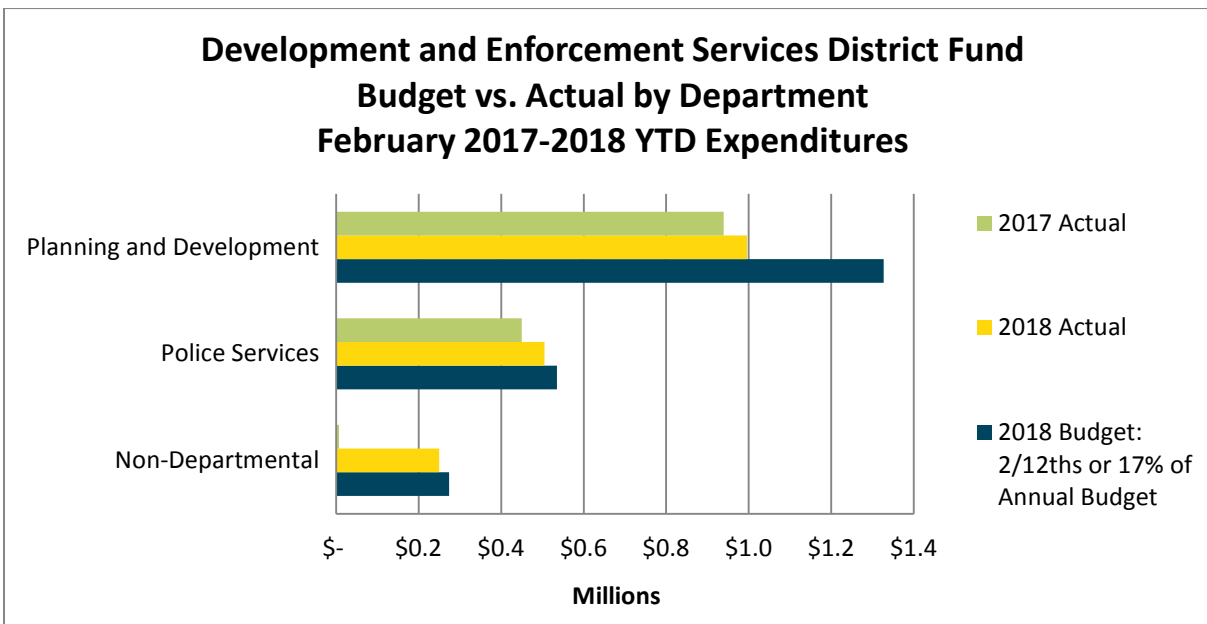
Police Services expenditures in the General Fund reflect a year-over-year decrease, and Community Services expenditures reflect a year-over-year increase. These variances are primarily attributable to the reassignment of Animal Welfare from Police Services to Community Services on April 1, 2017.

Development and Enforcement Services District Fund (page 13)

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

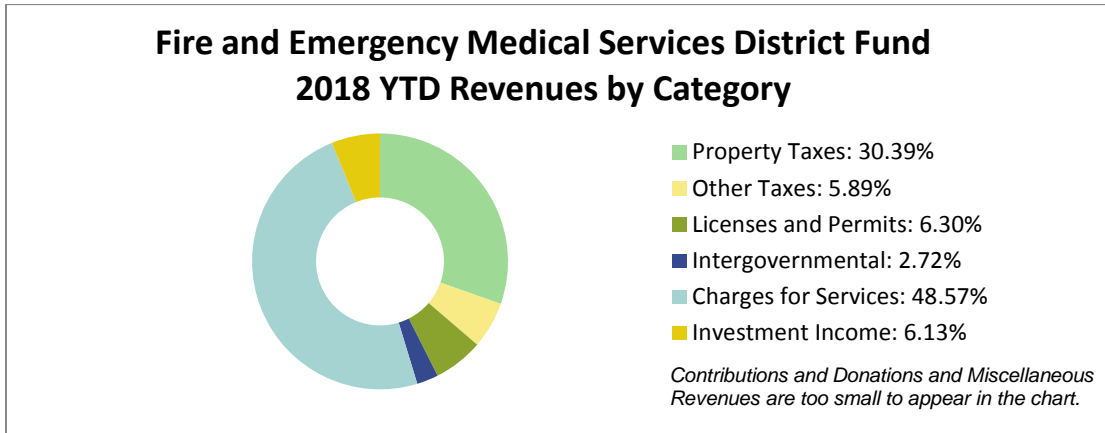


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 53 percent of the fund's annual budget.

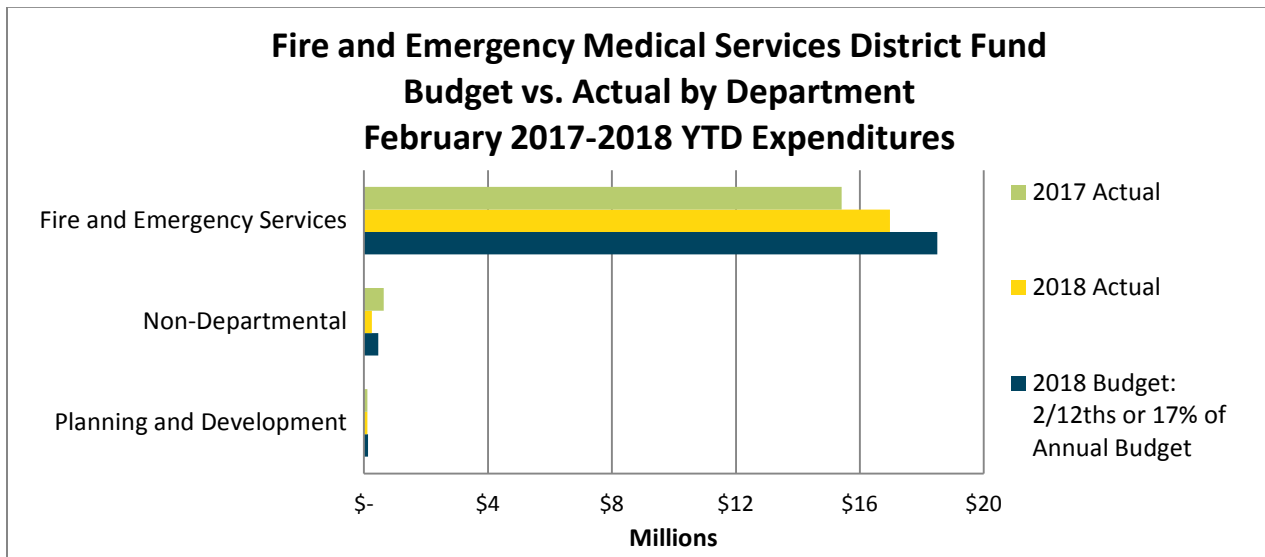


Fire and Emergency Medical Services District Fund (page 14)

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



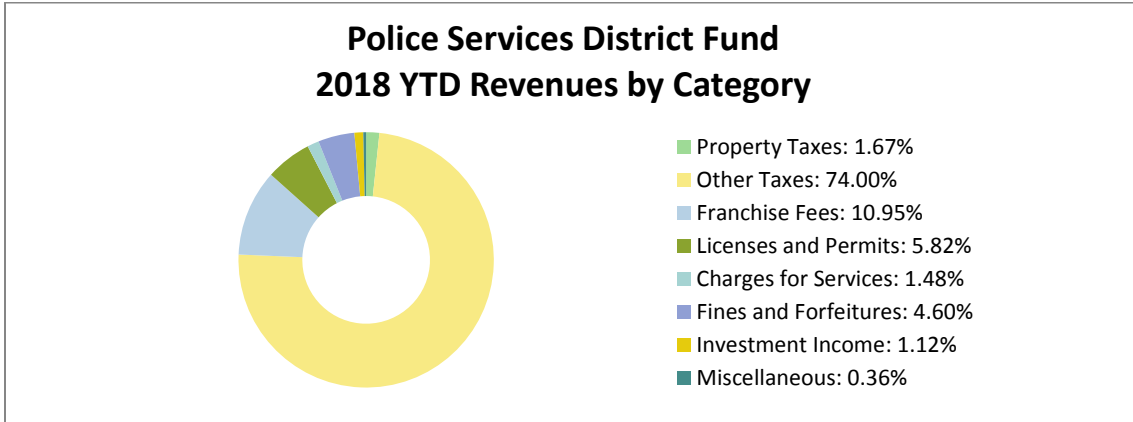
Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund’s annual budget.



Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$1.6 million, or 10.2 percent, compared to this same time last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process and increases in overtime.

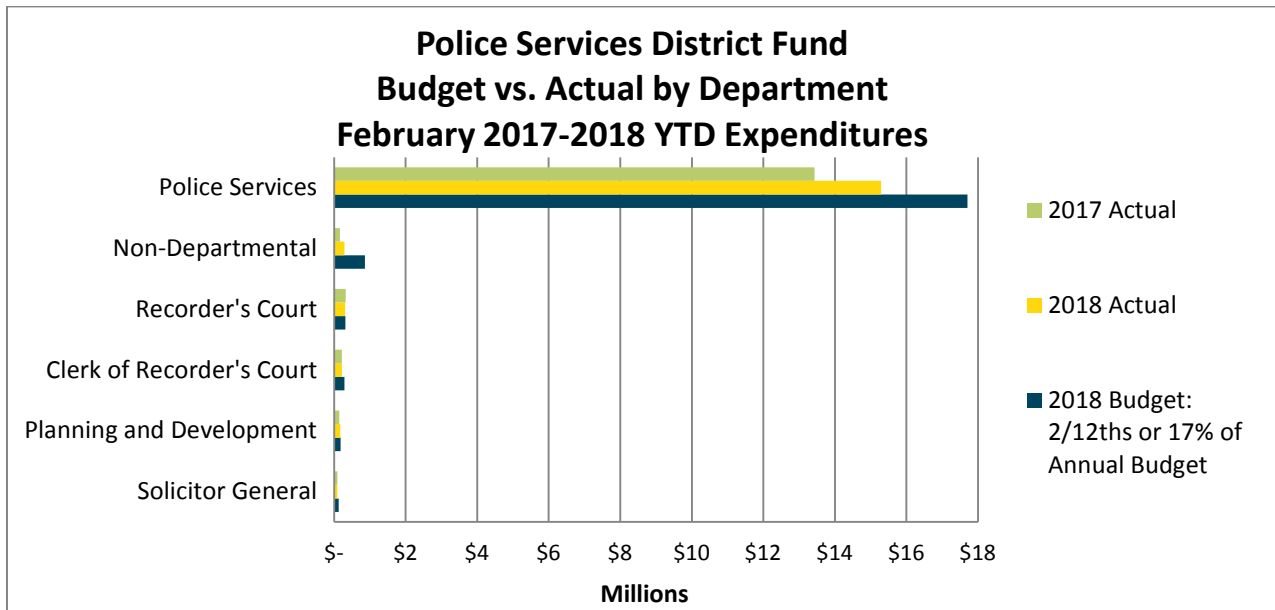
Police Services District Fund (page 16)

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



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

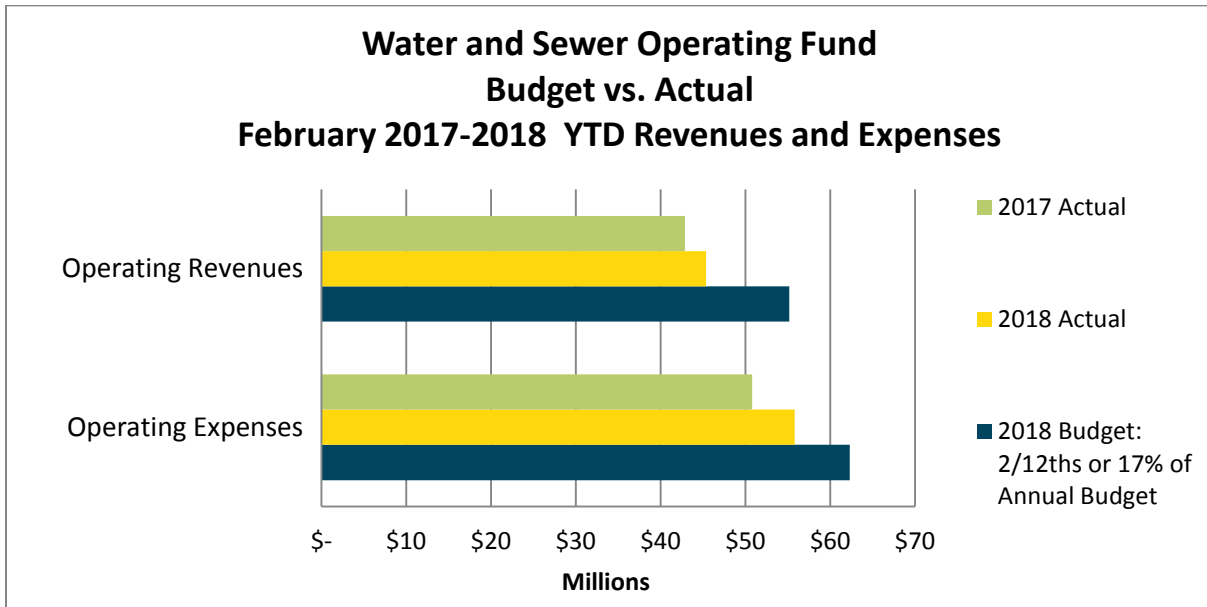
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately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



Police Services expenditures in the Police Services District Fund are up approximately \$1.8 million, or 13.9 percent, compared to this same time last year, primarily due to fewer vacancies, compensation adjustments, and an increase in the transfer to capital vehicles.

Water and Sewer Operating Fund (page 45)

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



Year-to-date Water and Sewer Operating Fund revenues through February 2018 are approximately \$2.5 million, or 5.9 percent, higher than this time last year. This is primarily attributable to increases in retail water and retail sewer revenues. As of the end of February, year-to-date water consumption is up approximately 2 percent over last year.

Although revenues are higher than this time last year, they are approximately \$9.8 million, or 17.8 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2017. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses through February 2018 are approximately \$5.0 million, or 9.9 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to increases in the transfer to the Renewal and Extension capital fund, as well as increases in personnel services and utilities.

Although year-to-date expenses are higher than this time last year, they are approximately \$6.5 million, or 10.4 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

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General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
Revenues:						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 5,170,023	2.10%	\$ 4,740,991	2.13%
Licenses and Permits	363,300	363,300	58,570	16.12%	-	0.00%
Intergovernmental	3,584,798	3,584,798	346,981	9.68%	340,629	9.91%
Charges for Services	27,327,754	27,327,754	1,959,325	7.17%	1,887,923	7.60%
Fines and Forfeitures	4,303,648	4,303,648	281,860	6.55%	362,374	9.17%
Investment Income	866,413	866,413	349,582	40.35%	221,813	36.60%
Contributions and Donations	60,000	62,800	10,538	16.78%	3,937	98.43%
Miscellaneous	965,695	965,695	124,080	12.85%	137,875	14.00%
Other Financing Sources	165,000	165,000	29,240	17.72%	27,500	16.67%
Revenues without Use of Fund Balance	283,807,810	283,810,610	8,330,199	2.94%	7,723,042	3.01%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,240,591	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 320,231,655	\$ 320,051,201	\$ 8,330,199	2.60%	\$ 7,723,042	2.71%
Appropriations:						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 176,523	13.67%	\$ 153,353	12.63%
County Administration	2,303,160	2,303,160	286,509	12.44%	206,661	11.26%
Financial Services	10,409,954	10,392,270	1,793,208	17.26%	1,308,433	14.33%
Tax Commissioner	13,227,125	13,227,125	1,794,587	13.57%	1,887,290	15.08%
Transportation	21,311,135	21,267,610	2,664,172	12.53%	2,449,631	13.03%
Planning and Development	698,508	698,508	103,201	14.77%	91,391	14.08%
Police Services	2,220,116	2,220,116	324,952	14.64%	920,711	13.58%
Corrections	17,581,177	17,569,750	2,584,139	14.71%	2,248,150	14.06%
Community Services	12,257,181	12,200,697	1,766,945	14.48%	934,545	13.80%
Community Services Subsidies:						
Atlanta Regional Commission	995,814	995,814	246,350	24.74%	241,703	27.21%
Board of Health	1,564,391	1,564,391	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	-	0.00%	-	0.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	759,805	759,805	57,006	7.50%	60,175	8.47%
Library Subsidy	17,700,800	17,700,800	4,425,200	25.00%	4,237,700	25.00%
Mental Health	768,297	768,297	-	0.00%	-	0.00%
Total Community Services Subsidies	23,093,531	23,093,531	4,737,254	20.51%	4,548,276	20.50%
Community Services - Elections	7,892,250	7,886,916	549,857	6.97%	575,673	21.39%
Juvenile Court	8,026,992	8,570,492	1,293,619	15.09%	1,295,894	16.29%
Sheriff	90,766,098	91,067,598	13,847,932	15.21%	12,894,820	14.94%
Clerk of Court	10,631,232	10,631,232	1,545,558	14.54%	1,604,936	15.46%

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General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Judiciary	20,945,067	24,137,067	3,912,105	16.21%	3,794,531	16.98%
Probate Court	2,797,379	2,909,879	434,959	14.95%	370,208	14.98%
District Attorney	15,281,202	15,281,202	2,267,270	14.84%	2,099,053	15.52%
Solicitor General	5,450,717	5,451,217	710,392	13.03%	661,037	13.74%
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	24,134	4.83%	-	-
Contingency	1,591,192	1,591,192	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	-	0.00%	-	-
Contribution to Capital	14,984,593	14,984,593	2,497,432	16.67%	758,862	16.67%
Contribution to Local Transit	9,467,537	9,467,537	1,577,923	16.67%	1,353,673	16.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	-	0.00%	-	-
Medical Examiner	1,321,138	1,321,138	324,356	24.55%	324,206	23.73%
Motor Vehicle Contribution	9,449,046	9,449,046	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	205,000	205,000	7,200	3.51%	21,600	10.54%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	517,000	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	1,230,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	2,644,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	1,402,500	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	11,020	0.43%	415,369	14.22%
Other Governmental Agencies	502,333	502,333	10,103	2.01%	7,562	1.51%
Other Miscellaneous	200,500	200,500	6,782	3.38%	7,079	5.86%
Total Non-Departmental	54,047,638	49,851,638	5,458,950	10.95%	3,888,351	10.18%
TOTAL APPROPRIATIONS	\$ 320,231,655	\$ 320,051,201	\$ 46,252,132	14.45%	\$ 41,932,944	14.74%

Projected Fund Balance December 31 \$ 117,744,037 \$ 117,927,291

Estimated Fund Balance as of Report Date \$ 116,245,949

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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. Principal and interest are paid in January and interest only is paid again in July.

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 54,858	11.48%	\$ 92,647	169.15%
Intergovernmental	-	-	-	-	3,915	9.75%
Investment Income	75,000	75,000	22,671	30.23%	13,808	-
Revenues without Use of Fund Balance	552,718	552,718	77,529	14.03%	110,370	116.27%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,250,750</u>	<u>\$ 4,250,750</u>	<u>\$ 77,529</u>	1.82%	<u>\$ 110,370</u>	2.59%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,142,950	97.46%	\$ 4,078,588	95.70%
TOTAL APPROPRIATIONS	<u>\$ 4,250,750</u>	<u>\$ 4,250,750</u>	<u>\$ 4,142,950</u>	97.46%	<u>\$ 4,078,588</u>	95.70%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Estimated Fund Balance as of Report Date			\$ 11,922,868			

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Development & Enforcement District Fund (104)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 55,068	0.80%	\$ 57,074	0.89%
Licenses and Permits	4,054,250	4,054,250	710,195	17.52%	603,471	15.18%
Intergovernmental	44,634	44,634	3,984	8.93%	3,841	9.53%
Charges for Services	519,835	519,835	120,493	23.18%	99,984	19.30%
Investment Income	65,000	65,000	32,392	49.83%	10,555	29.32%
Miscellaneous	-	-	710	-	31	-
Other Financing Sources	659,236	659,236	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,237,237	12,237,237	922,842	7.54%	774,956	6.67%
Use of Fund Balance	609,424	579,485	-	0.00%	-	-
TOTAL REVENUES	\$ 12,846,661	\$ 12,816,722	\$ 922,842	7.20%	\$ 774,956	6.67%
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,962,648	\$ 996,131	12.51%	\$ 938,920	12.99%
Police Services	3,211,574	3,211,574	505,246	15.73%	449,668	13.86%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	1,585,500	250,000	15.77%	6,828	5.40%
Total Non-Departmental	1,642,500	1,642,500	250,000	15.22%	6,828	3.72%
TOTAL APPROPRIATIONS	\$ 12,846,661	\$ 12,816,722	\$ 1,751,377	13.66%	\$ 1,395,416	12.01%
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,539,573				
Estimated Fund Balance as of Report Date			\$ 9,290,523			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 750,722	0.80%	\$ 741,649	0.87%
Licenses and Permits	901,000	901,000	130,303	14.46%	135,197	15.01%
Intergovernmental	622,174	622,174	56,355	9.06%	52,078	9.75%
Charges for Services	15,485,600	15,485,600	1,005,173	6.49%	878,307	5.67%
Investment Income	180,000	180,000	126,855	70.48%	75,016	57.70%
Contributions and Donations	-	-	25	-	100	-
Miscellaneous	1,500	1,500	482	32.13%	1,879	125.27%
Other Financing Sources	5,859,873	5,859,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 116,771,197	\$ 116,771,197	\$ 2,069,915	1.77%	\$ 1,884,226	1.70%
Appropriations:						
Planning and Development	\$ 795,471	\$ 777,974	\$ 105,428	13.55%	\$ 106,226	14.03%
Fire and Emergency Services	111,142,967	110,978,152	16,975,281	15.30%	15,409,572	14.70%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	250,000	10.33%	636,238	13.43%
Total Non-Departmental	2,780,000	2,780,000	250,000	8.99%	636,238	12.48%
Appropriations without Contribution to Fund Balance	114,718,438	114,536,126	17,330,709	15.13%	16,152,036	14.59%
Contribution to Fund Balance	2,052,759	2,235,071	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 116,771,197	\$ 116,771,197	\$ 17,330,709	14.84%	\$ 16,152,036	14.59%
Projected Fund Balance December 31	\$ 54,822,325	\$ 55,004,637				
Estimated Fund Balance as of Report Date			\$ 37,508,772			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 1,066	23.69%	\$ 839	21.33%
Revenues without Use of Fund Balance	4,500	4,500	1,066	23.69%	839	21.33%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,312	\$ 45,312	\$ 1,066	2.35%	\$ 839	1.86%
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 544	1.20%	\$ 530	1.17%
TOTAL APPROPRIATIONS	\$ 45,312	\$ 45,312	\$ 544	1.20%	\$ 530	1.17%
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Estimated Fund Balance as of Report Date			\$ 740,769			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 13,587,617	21.78%	\$ 11,993,080	20.44%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,085,900	4,085,900	912,615	22.34%	927,030	22.10%
Intergovernmental	255,268	255,268	22,527	8.82%	21,923	9.87%
Charges for Services	785,210	785,210	232,601	29.62%	209,769	20.56%
Fines and Forfeitures	8,125,772	8,125,772	722,206	8.89%	706,080	7.76%
Investment Income	350,000	350,000	175,149	50.04%	91,240	45.62%
Miscellaneous	382,062	382,062	56,393	14.76%	88,597	32.40%
Other Financing Sources	2,929,937	2,929,937	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	109,601,519	109,601,519	15,709,108	14.33%	14,037,719	13.13%
Use of Fund Balance	7,595,650	7,250,453	-	0.00%	-	-
TOTAL REVENUES	\$ 117,197,169	\$ 116,851,972	\$ 15,709,108	13.44%	\$ 14,037,719	13.13%
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 168,126	15.85%	\$ 149,361	18.86%
Police Services	106,493,225	106,241,528	15,294,597	14.40%	13,429,734	14.33%
Recorder's Court	1,855,316	1,912,816	305,055	15.95%	325,797	16.94%
Solicitor General	738,507	738,507	95,143	12.88%	91,555	12.02%
Clerk of Recorder's Court	1,752,625	1,752,625	220,157	12.56%	217,653	14.20%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	4,728,250	4,577,250	285,404	6.24%	159,600	4.13%
Total Non-Departmental	5,296,886	5,145,886	285,404	5.55%	159,600	3.60%
TOTAL APPROPRIATIONS	\$ 117,197,169	\$ 116,851,972	\$ 16,368,482	14.01%	\$ 14,373,700	13.44%
Projected Fund Balance December 31	\$ 57,978,772	\$ 58,323,969				
Estimated Fund Balance as of Report Date			\$ 64,915,048			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 369,266	1.23%	\$ 361,389	1.31%
Intergovernmental	185,660	185,660	16,013	8.62%	15,497	9.75%
Charges for Services	4,838,536	4,838,536	497,613	10.28%	456,970	10.16%
Investment Income	75,000	75,000	50,912	67.88%	27,191	46.46%
Contributions and Donations	38,300	38,300	15	0.04%	-	0.00%
Miscellaneous	2,622,079	2,622,079	363,131	13.85%	361,564	15.44%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,735,571	1,296,950	3.44%	1,222,611	3.53%
Use of Fund Balance	2,149,496	2,120,307	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 39,885,067	\$ 39,855,878	\$ 1,296,950	3.25%	\$ 1,222,611	3.40%
Appropriations:						
Community Services	\$ 38,075,611	\$ 38,046,422	\$ 4,870,208	12.80%	\$ 4,164,829	12.19%
Support Services	191,684	191,684	14,146	7.38%	16,087	9.17%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	256,295	16.51%	256,168	16.51%
Total Non-Departmental	1,617,772	1,617,772	256,295	15.84%	256,168	15.84%
TOTAL APPROPRIATIONS	\$ 39,885,067	\$ 39,855,878	\$ 5,140,649	12.90%	\$ 4,437,084	12.34%
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,661,051				
Estimated Fund Balance as of Report Date			\$ 15,937,659			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 9,301	-	\$ 1,510	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,301</u>	-	<u>\$ 1,510</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Estimated Fund Balance as of Report Date			\$ 959,260			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,031	-	\$ 3,184	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,031</u>	-	<u>\$ 3,184</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Estimated Fund Balance as of Report Date			\$ 2,964,242			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 565	-	\$ 328	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 565</u>	-	<u>\$ 328</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 126,819</u>	<u>\$ 126,819</u>				
Estimated Fund Balance as of Report Date			<u>\$ 127,384</u>			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 347	0.28%	\$ 330	0.28%
Investment Income	7,000	7,000	1,606	22.94%	1,264	20.08%
Revenues without Use of Fund Balance	128,872	128,872	1,953	1.52%	1,594	1.30%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,783	\$ 161,783	\$ 1,953	1.21%	\$ 1,594	0.99%
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 2,843	1.76%	\$ 1,328	0.83%
TOTAL APPROPRIATIONS	\$ 161,783	\$ 161,783	\$ 2,843	1.76%	\$ 1,328	0.83%
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Estimated Fund Balance as of Report Date			\$ 1,252,808			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,390,762	\$ 24,405	0.33%	\$ 19,708	0.27%
Investment Income	3,740	3,740	6,267	167.57%	4,147	116.95%
Revenues without Use of Fund Balance	7,394,502	7,394,502	30,672	0.41%	23,855	0.33%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,543,825	\$ 7,543,825	\$ 30,672	0.41%	\$ 23,855	0.32%
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,543,825	\$ 638,948	8.47%	\$ 608,076	8.16%
TOTAL APPROPRIATIONS	\$ 7,543,825	\$ 7,543,825	\$ 638,948	8.47%	\$ 608,076	8.16%
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Estimated Fund Balance as of Report Date			\$ 1,642,897			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 92,709	15.29%	\$ 91,047	14.82%
Investment Income	2,407	2,407	449	18.65%	344	15.68%
Revenues without Use of Fund Balance	608,696	608,696	93,158	15.30%	91,391	14.82%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,191,421	\$ 1,191,421	\$ 93,158	7.82%	\$ 91,391	9.52%
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 198,570	16.67%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,191,421	\$ 1,191,421	\$ 198,570	16.67%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Estimated Fund Balance as of Report Date			\$ 2,647,290			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 14,596	14.99%	\$ 13,980	16.07%
Miscellaneous	9,600	9,600	2,784	29.00%	2,207	27.59%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 17,380</u>	16.24%	<u>\$ 16,187</u>	17.04%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 1,165	5.73%	\$ 1,147	5.94%
Appropriations without Contribution to Fund Balance	20,315	20,315	1,165	5.73%	1,147	5.94%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 1,165</u>	1.09%	<u>\$ 1,147</u>	1.21%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Estimated Fund Balance as of Report Date			\$ 325,882			

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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 55% Solicitor and 45% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 55% Solicitor and 45% District Attorney
- Interest Earned Dividends - 55% Solicitor and 45% District

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 51,829	6.91%	\$ 44,167	5.61%
Investment Income	2,500	2,500	2,269	90.76%	910	-
Revenues without Use of Fund Balance	752,110	752,110	54,098	7.19%	45,077	5.73%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 884,107	\$ 884,107	\$ 54,098	6.12%	\$ 45,077	3.49%
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 47,825	14.75%	\$ 69,715	14.85%
Solicitor General	559,769	559,769	103,984	18.58%	93,460	11.36%
TOTAL APPROPRIATIONS	\$ 884,107	\$ 884,107	\$ 151,809	17.17%	\$ 163,175	12.63%
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Estimated Fund Balance as of Report Date			\$ 754,870			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 70,108	\$ 70,108	100.00%	\$ -	-
Investment Income	-	-	-	-	1	-
Revenues without Use of Fund Balance	-	70,108	70,108	100.00%	1	-
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 140,000</u>	<u>\$ 210,108</u>	<u>\$ 70,108</u>	33.37%	<u>\$ 1</u>	0.00%
Appropriations:						
District Attorney	\$ 140,000	\$ 210,108	\$ -	0.00%	\$ 2,514	1.79%
TOTAL APPROPRIATIONS	<u>\$ 140,000</u>	<u>\$ 210,108</u>	<u>\$ -</u>	0.00%	<u>\$ 2,514</u>	1.79%
Projected Fund Balance December 31	\$ 2,793	\$ 2,793				
Estimated Fund Balance as of Report Date			\$ 212,901			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Use of Fund Balance	\$ 23,328	\$ 23,328	\$ -	0.00%	\$ -	-
TOTAL REVENUES	<u>\$ 23,328</u>	<u>\$ 23,328</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Appropriations:						
District Attorney	\$ 23,328	\$ 23,328	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ 23,328</u>	<u>\$ 23,328</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Estimated Fund Balance as of Report Date			\$ 36,666			

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E-911 Fund (095)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Charges for Services	\$ 16,991,734	\$ 16,991,734	\$ 2,726,688	16.05%	\$ 3,353,874	20.84%
Investment Income	226,880	226,880	68,203	30.06%	40,464	31.21%
Revenues without Use of Fund Balance	17,218,614	17,218,614	2,794,891	16.23%	3,394,338	20.92%
Use of Fund Balance	5,558,757	5,487,286	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,777,371	\$ 22,705,900	\$ 2,794,891	12.31%	\$ 3,394,338	15.25%
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,323,148	\$ 2,180,570	11.90%	\$ 2,403,843	13.05%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	-	0.00%	-	0.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 22,777,371	\$ 22,705,900	\$ 2,180,570	9.60%	\$ 2,403,843	10.80%
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,087,355				
Estimated Fund Balance as of Report Date			\$ 26,188,962			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 12,456	23.28%	\$ 10,315	19.70%
Revenues without Use of Fund Balance	53,512	53,512	12,456	23.28%	10,315	19.70%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
TOTAL REVENUES	\$ 61,551	\$ 61,551	\$ 12,456	20.24%	\$ 10,315	19.70%
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 3,545	5.76%	\$ 9,275	19.48%
TOTAL APPROPRIATIONS	\$ 61,551	\$ 61,551	\$ 3,545	5.76%	\$ 9,275	17.71%
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Estimated Fund Balance as of Report Date			\$ 134,974			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 99,879	\$ 119,706	119.85%	\$ -	-
Revenues without Use of Fund Balance	-	99,879	119,706	119.85%	-	-
Use of Fund Balance	500,893	401,014	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 500,893	\$ 500,893	\$ 119,706	23.90%	\$ -	0.00%
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 56,661	11.31%	\$ 45,857	6.43%
TOTAL APPROPRIATIONS	\$ 500,893	\$ 500,893	\$ 56,661	11.31%	\$ 45,857	6.43%
Projected Fund Balance December 31	\$ 264,700	\$ 364,579				
Estimated Fund Balance as of Report Date			\$ 828,638			

YTD financial report 2018 gwinnettcouuty

Police Special State Fund (072)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 4,595	\$ 6,342	138.02%	\$ 38,768	316.03%
Revenues without Use of Fund Balance	-	4,595	6,342	138.02%	38,768	316.03%
Use of Fund Balance	582,495	577,900	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 582,495	\$ 582,495	\$ 6,342	1.09%	\$ 38,768	6.36%
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 9,111	1.56%	\$ 75,809	12.44%
TOTAL APPROPRIATIONS	\$ 582,495	\$ 582,495	\$ 9,111	1.56%	\$ 75,809	12.44%
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,118,435				
Estimated Fund Balance as of Report Date			\$ 2,693,566			

YTD financial report 2018 gwinnettcouuty

Sheriff Inmate Fund (090)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 59,789	7.89%	\$ 120,262	18.32%
Investment Income	-	-	4,381	-	-	-
TOTAL REVENUES	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 64,170</u>	8.47%	<u>\$ 120,262</u>	15.63%
Appropriations:						
Sheriff	\$ 599,920	\$ 599,920	\$ 39,958	6.66%	\$ 34,899	4.53%
Appropriations without Contribution to Fund Balance	599,920	599,920	39,958	6.66%	34,899	4.53%
Contribution to Fund Balance	157,686	157,686	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 39,958</u>	5.27%	<u>\$ 34,899</u>	4.53%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,268,795				
Estimated Fund Balance as of Report Date			\$ 3,135,321			

YTD financial report 2018 gwinnettcountry

Sheriff Special Justice Fund (065)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 37,454	\$ 37,454	100.00%	\$ 21,325	194.50%
Investment Income	-	-	-	-	13	-
Revenues without Use of Fund Balance	-	37,454	37,454	100.00%	21,338	194.62%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 137,454	\$ 37,454	27.25%	\$ 21,338	19.23%
Appropriations:						
Sheriff	\$ 100,000	\$ 137,454	\$ -	0.00%	\$ 25,000	22.53%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 137,454	\$ -	0.00%	\$ 25,000	22.53%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Estimated Fund Balance as of Report Date			\$ 361,498			

YTD financial report 2018 gwinnettcountry

Sheriff Special Treasury Fund (066)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 8,399	-
Investment Income	-	-	-	-	18	-
Revenues without Use of Fund Balance	-	-	-	-	8,417	-
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	0.00%	<u>\$ 8,417</u>	5.61%
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ 9,699	6.47%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	0.00%	<u>\$ 9,699</u>	6.47%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Estimated Fund Balance as of Report Date			\$ 419,754			

YTD financial report 2018 gwinnettcouuty

Sheriff Special State Fund (067)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 738	\$ 738	100.00%	\$ 23,342	2,528.93%
Investment Income	-	-	26	-	19	-
Revenues without Use of Fund Balance	-	738	764	103.52%	23,361	2,530.99%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,738</u>	<u>\$ 764</u>	1.01%	<u>\$ 23,361</u>	31.32%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,738	\$ 6,060	8.00%	\$ 1,283	1.72%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,738</u>	<u>\$ 6,060</u>	8.00%	<u>\$ 1,283</u>	1.72%
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Estimated Fund Balance as of Report Date			\$ 297,280			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 85,668	9.79%	\$ 68,353	7.81%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	-	0.00%	-	0.00%
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
TOTAL REVENUES	<u>\$ 2,334,050</u>	<u>\$ 2,334,050</u>	<u>\$ 485,669</u>	20.81%	<u>\$ 2,458,966</u>	57.11%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,216,998	71.42%	\$ 3,556,747	83.15%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,216,998	71.42%	3,556,747	83.15%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,334,050</u>	<u>\$ 2,334,050</u>	<u>\$ 1,216,998</u>	52.14%	<u>\$ 3,556,747</u>	82.60%
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Estimated Fund Balance as of Report Date			\$ 638,646			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
TOTAL REVENUES	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Estimated Fund Balance as of Report Date			\$ 301,105			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Fund Balance as of January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 9,852,000	\$ 677,839	6.88%	\$ 785,503	8.69%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	25,000	25,000	14,599	58.40%	4,096	-
TOTAL REVENUES	<u>\$ 9,877,100</u>	<u>\$ 9,877,100</u>	<u>\$ 692,438</u>	7.01%	<u>\$ 789,599</u>	7.90%
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ -	0.00%	\$ -	0.00%
Tourism	3,888,580	3,888,580	790,817	20.34%	2,675,673	52.77%
Appropriations without Contribution to Fund Balance	8,808,435	8,808,435	790,817	8.98%	2,675,673	26.77%
Contribution to Fund Balance	1,068,665	1,068,665	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 9,877,100</u>	<u>\$ 9,877,100</u>	<u>\$ 790,817</u>	8.01%	<u>\$ 2,675,673</u>	26.77%
Projected Fund Balance December 31	\$ 11,138,531	\$ 11,138,531				
Estimated Fund Balance as of Report Date			\$ 9,971,487			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 24,698	15.44%	\$ 43,520	28.35%
Miscellaneous	780,000	780,000	137,349	17.61%	199,465	25.90%
Other Financing Sources	25,000	25,000	-	0.00%	-	-
Revenues without Use of Net Position	965,000	965,000	162,047	16.79%	242,985	26.31%
Use of Net Position	183,188	332,388	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,148,188	\$ 1,297,388	\$ 162,047	12.49%	\$ 242,985	18.54%
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,296,388	\$ 156,981	12.11%	\$ 168,872	12.89%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,148,188	\$ 1,297,388	\$ 156,981	12.10%	\$ 168,872	12.88%
Projected Net Position December 31	\$ 603,549	\$ 454,349				
Estimated Net Position as of Report Date			\$ 791,803			

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

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Local Transit Operating Fund (515)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 441,492	14.08%	\$ 467,467	16.45%
Investment Income	84,000	84,000	15,015	17.88%	5,921	26.91%
Miscellaneous	22,000	22,000	5,660	25.73%	3,060	13.91%
Other Financing Sources	9,467,537	9,467,537	1,577,923	16.67%	1,353,673	16.67%
Revenues without Use of Net Position	12,708,787	12,708,787	2,040,090	16.05%	1,830,121	16.63%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,382,290	\$ 14,382,290	\$ 2,040,090	14.18%	\$ 1,830,121	14.78%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 12,224	15.82%
Transportation	14,382,290	14,382,290	534,521	3.72%	352,463	2.86%
TOTAL APPROPRIATIONS	\$ 14,382,290	\$ 14,382,290	\$ 534,521	3.72%	\$ 364,687	2.94%
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Estimated Net Position as of Report Date			\$ 7,287,505			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 1,547	0.20%	\$ 30	0.00%
Charges for Services	45,756,741	45,756,741	7,589,564	16.59%	7,524,284	16.62%
Investment Income	300,000	300,000	153,843	51.28%	79,289	35.72%
Miscellaneous	150	150	318	212.00%	-	0.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 7,745,272</u>	16.54%	<u>\$ 7,603,603</u>	16.46%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,112,467	\$ 3,577,561	7.93%	\$ 3,539,707	7.95%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	45,122,467	45,122,467	3,577,561	7.93%	3,539,707	7.95%
Working Capital Reserve	1,709,424	1,709,424	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 3,577,561</u>	7.64%	<u>\$ 3,539,707</u>	7.66%
Projected Net Position December 31	\$ 20,250,604	\$ 20,250,604				
Estimated Net Position as of Report Date			\$ 22,708,891			

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

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

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Stormwater Operating Fund (590)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 85,118	0.27%	\$ 84,636	0.27%
Investment Income	355,000	355,000	87,014	24.51%	43,119	35.93%
Miscellaneous	15,000	15,000	-	0.00%	-	0.00%
Revenues without Use of Net Position	32,064,035	32,064,035	172,132	0.54%	127,755	0.40%
Use of Net Position	5,908,262	7,620,210	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 37,972,297	\$ 39,684,245	\$ 172,132	0.43%	\$ 127,755	0.40%
Appropriations:						
Planning and Development	\$ 785,470	\$ 785,470	\$ 91,964	11.71%	\$ 82,233	11.21%
Water Resources*	37,096,827	38,808,775	5,805,964	14.96%	4,887,647	15.62%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 37,972,297	\$ 39,684,245	\$ 5,897,928	14.86%	\$ 4,969,880	15.48%
Projected Net Position December 31	\$ 23,573,056	\$ 21,861,108				
Estimated Net Position as of Report Date			\$ 23,755,522			

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

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Water and Sewer Operating Fund (501)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 159,242,291	\$ 159,242,291	\$ 159,242,291			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,491,984	\$ 41,227,982	13.07%	\$ 39,109,831	12.54%
Investment Income	500,000	500,000	399,725	79.95%	255,976	58.18%
Contributions and Donations	14,941,303	14,941,303	3,568,973	23.89%	3,471,257	21.00%
Miscellaneous	-	-	170,045	-	19,263	-
Revenues without Use of Net Position	330,933,287	330,933,287	45,366,725	13.71%	42,856,327	13.03%
Use of Net Position	43,192,781	42,875,932	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 374,126,068	\$ 373,809,219	\$ 45,366,725	12.14%	\$ 42,856,327	12.11%
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 146,042	14.76%	\$ 114,035	12.50%
Water Resources*	372,941,013	372,654,609	55,649,004	14.93%	50,660,862	14.36%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 374,126,068	\$ 373,809,219	\$ 55,795,046	14.93%	\$ 50,774,897	14.35%
Projected Net Position December 31	\$ 116,049,510	\$ 116,366,359				
Estimated Net Position as of Report Date			\$ 148,813,970			

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

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Administrative Support Fund (665)

The Administrative Support Fund is used to account for the activities of all central support departments: Information Technology Services, Support Services, Human Resources, Law, Financial Services, with the exception of the Tax Assessor, and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 10,094,517	15.60%	\$ 9,139,122	15.95%
Investment Income	60,000	60,000	30,114	50.19%	8,227	14.44%
Miscellaneous	258,923	258,923	43,073	16.64%	232,873	25.33%
Revenues without Use of Net Position	65,018,759	65,018,759	10,167,704	15.64%	9,380,222	16.10%
Use of Net Position	2,504,234	2,212,171	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,522,993	\$ 67,230,930	\$ 10,167,704	15.12%	\$ 9,380,222	15.69%
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,148,662	\$ 622,291	15.00%	\$ 558,209	13.72%
Financial Services	10,031,179	9,990,073	1,304,928	13.06%	1,222,802	12.96%
Human Resources	4,101,535	4,092,919	565,601	13.82%	501,816	13.86%
Information Technology Services	33,285,829	33,170,042	4,022,424	12.13%	4,745,755	16.89%
Law	2,474,311	2,474,311	373,682	15.10%	362,003	15.62%
Support Services	12,739,019	12,632,423	1,543,599	12.22%	1,524,938	13.82%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	718,500	139,154	19.37%	40,013	3.28%
Total Non-Departmental	722,500	722,500	139,154	19.26%	40,013	3.27%
TOTAL APPROPRIATIONS	\$ 67,522,993	\$ 67,230,930	\$ 8,571,679	12.75%	\$ 8,955,536	14.98%
Projected Net Position December 31	\$ 8,162,724	\$ 8,454,787				
Estimated Net Position as of Report Date			\$ 12,262,983			

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Auto Liability Fund (606)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 133,334	16.67%	\$ 133,333	16.67%
Investment Income	16,000	16,000	6,121	38.26%	3,088	21.24%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	139,455	17.09%	136,606	16.77%
Use of Net Position	218,705	218,705	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,034,705</u>	<u>\$ 1,034,705</u>	<u>\$ 139,455</u>	13.48%	<u>\$ 136,606</u>	13.22%
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,034,705	\$ 123,883	11.97%	\$ 152,694	14.78%
TOTAL APPROPRIATIONS	<u>\$ 1,034,705</u>	<u>\$ 1,034,705</u>	<u>\$ 123,883</u>	11.97%	<u>\$ 152,694</u>	14.78%
Projected Net Position December 31	\$ 1,943,242	\$ 1,943,242				
Estimated Net Position as of Report Date			\$ 2,177,519			

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Fleet Management Fund (610)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 970,372	14.65%	\$ 845,094	14.74%
Miscellaneous	275,800	275,800	487	0.18%	275,210	101.67%
Revenues without Use of Net Position	6,900,468	6,900,468	970,859	14.07%	1,120,304	18.66%
Use of Net Position	717,503	717,503	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,617,971	\$ 7,617,971	\$ 970,859	12.74%	\$ 1,120,304	17.29%
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,413,371	\$ 1,056,623	14.25%	\$ 932,737	14.43%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	31,767	16.67%	-	-
Total Non-Departmental	204,600	204,600	31,767	15.53%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,617,971	\$ 7,617,971	\$ 1,088,390	14.29%	\$ 932,737	14.40%
Projected Net Position December 31	\$ 84,112	\$ 84,112				
Estimated Net Position as of Report Date			\$ 684,084			

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Group Self-Insurance Fund (605)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018		Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 9,176,247	16.06%	\$ 8,332,791	16.06%
Investment Income	250,000	250,000	73,015	29.21%	58,800	33.60%
Miscellaneous	-	-	90,577	-	72,540	-
Revenues without Use of Net Position	57,398,345	57,398,345	9,339,839	16.27%	8,464,131	16.25%
Use of Net Position	3,603,104	3,589,170	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 61,001,449	\$ 60,987,515	\$ 9,339,839	15.31%	\$ 8,464,131	15.37%
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,977,515	\$ 8,773,115	14.39%	\$ 8,509,134	15.46%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 61,001,449	\$ 60,987,515	\$ 8,773,115	14.39%	\$ 8,509,134	15.45%
Projected Net Position December 31	\$ 23,357,695	\$ 23,371,629				
Estimated Net Position as of Report Date			\$ 27,527,523			

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Risk Management Fund (602)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 833,333	16.67%	\$ 750,000	16.67%
Investment Income	97,500	97,500	26,866	27.55%	20,106	26.81%
Miscellaneous	-	-	328	-	351,637	-
Revenues without Use of Net Position	5,097,500	5,097,500	860,527	16.88%	1,121,743	24.52%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,500,106	\$ 7,500,106	\$ 860,527	11.47%	\$ 1,121,743	15.47%
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 3,144,129	41.98%	\$ 3,103,379	42.85%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,500,106	\$ 7,500,106	\$ 3,144,129	41.92%	\$ 3,103,379	42.79%
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Estimated Net Position as of Report Date			\$ 7,046,213			

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Workers' Compensation Fund (604)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 02/28/2018	Actuals YTD as of 02/28/2018	% Actual to Current Budget	Actuals YTD as of 02/28/2017	% Actual to 02/28/2017 Budget
Estimated Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 416,667	16.67%	\$ 416,667	16.67%
Investment Income	128,500	128,500	25,470	19.82%	22,662	45.32%
Miscellaneous	-	-	23,996	-	2,877	-
Revenues without Use of Net Position	2,628,500	2,628,500	466,133	17.73%	442,206	17.34%
Use of Net Position	1,282,304	1,281,868	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,910,804	\$ 3,910,368	\$ 466,133	11.92%	\$ 442,206	13.06%
Appropriations:						
Human Resources	\$ 3,900,804	\$ 3,900,368	\$ 607,279	15.57%	\$ 791,482	23.45%
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	\$ 3,910,804	\$ 3,910,368	\$ 607,279	15.53%	\$ 791,482	23.38%
Projected Net Position December 31	\$ 6,356,575	\$ 6,357,011				
Estimated Net Position as of Report Date			\$ 7,497,733			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 02/28/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ 1,400	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	1,400	1,400
Use of Fund Balance	27,423,845	27,240,591	(183,254)	To adjust budget for 90 day job vacancies.	(74,685)	(183,254)
<i>Total: General Fund</i>			(180,454)		(71,885)	(180,454)
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	609,424	579,485	(29,939)	To adjust budget for 90 day job vacancies.	(11,749)	(29,939)
<i>Total: Development and Enforcement Services District Fund</i>			(29,939)		(11,749)	(29,939)
Police Services District Fund (106)						
Use of Fund Balance	7,595,650	7,250,453	(345,197)	To adjust budget for 90 day job vacancies.	(166,558)	(345,197)
<i>Total: Police Services District Fund</i>			(345,197)		(166,558)	(345,197)
Recreation Fund (105)						
Use of Fund Balance	2,149,496	2,120,307	(29,189)	To adjust budget for 90 day job vacancies.	(14,219)	(29,189)
<i>Total: Recreation Fund</i>			(29,189)		(14,219)	(29,189)
District Attorney Federal Asset Sharing Fund (080)						
Fines and Forfeitures	-	70,108	70,108	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	172	70,108
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			70,108		172	70,108
E-911 Fund (095)						
Use of Fund Balance	5,558,757	5,487,286	(71,471)	To adjust budget for 90 day job vacancies.	(37,053)	(71,471)
<i>Total: E-911 Fund</i>			(71,471)		(37,053)	(71,471)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	99,879	99,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	99,879
Use of Fund Balance	500,893	401,014	(99,879)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(99,879)
<i>Total: Police Special Justice Fund</i>			-			-
Police Special State Fund (072)						
Fines and Forfeitures	-	4,595	4,595	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,215	4,595
Use of Fund Balance	582,495	577,900	(4,595)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(4,215)	(4,595)
<i>Total: Police Special State Fund</i>			-			-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	37,454	37,454	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	37,454
<i>Total: Sheriff Special Justice Fund</i>			37,454		-	37,454
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	738	738	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	738
<i>Total: Sheriff Special State Fund</i>			738		-	738
Airport Operating Fund (520)						
Use of Net Position	183,188	332,388	149,200	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	149,200	149,200
<i>Total: Airport Operating Fund</i>			149,200		149,200	149,200

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Use of Net Position	5,908,262	7,620,210	1,711,948	To adjust budget for 90 day job vacancies.	-	(18,052)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	1,730,000	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,711,948		1,730,000	1,711,948
Water and Sewer Operating Fund (501)						
Use of Net Position	43,192,781	42,875,932	(316,849)	To adjust budget for 90 day job vacancies.	(85,202)	(316,849)
<i>Total: Water and Sewer Operating Fund</i>			(316,849)		(85,202)	(316,849)
Administrative Support Fund (665)						
Use of Net Position	2,504,234	2,212,171	(292,063)	To adjust budget for 90 day job vacancies.	(47,561)	(292,063)
<i>Total: Administrative Support Fund</i>			(292,063)		(47,561)	(292,063)
Group Self-Insurance Fund (605)						
Use of Net Position	3,603,104	3,589,170	(13,934)	To adjust budget for 90 day job vacancies.	(13,934)	(13,934)
<i>Total: Group Self-Insurance Fund</i>			(13,934)		(13,934)	(13,934)
Workers' Compensation Fund (604)						
Use of Net Position	1,282,304	1,281,868	(436)	To adjust budget for 90 day job vacancies.	(436)	(436)
<i>Total: Workers' Compensation Fund</i>			(436)		(436)	(436)
Total Revenue Budget Adjustments			\$ 689,916		\$ 1,430,775	\$ 689,916

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 02/28/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Financial Services	\$ 10,409,954	\$ 10,392,270	\$ (17,684)	To adjust budget for 90 day job vacancies	\$ (17,684)	\$ (17,684)
Transportation	21,311,135	21,267,610	(43,525)	To adjust budget for 90 day job vacancies.	(39,810)	(43,525)
Corrections	17,581,177	17,569,750	(11,427)	To adjust budget for 90 day job vacancies.	(9,303)	(57,427)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	46,000
				Total: Corrections	(9,303)	(11,427)
Community Services	12,257,181	12,200,697	(56,484)	To adjust budget for 90 day job vacancies.	(7,888)	(59,284)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	1,400	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	1,400	1,400
				Total: Corrections	(5,088)	(56,484)
Community Services - Elections	7,892,250	7,886,916	(5,334)	To adjust budget for 90 day job vacancies.	-	(5,334)
Juvenile Court	8,026,992	8,570,492	543,500	Transfer from Non-Departmental: Court Reporters Reserve.	-	116,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	364,500
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				Total: Juvenile Court	-	543,500
Sheriff	90,766,098	91,067,598	301,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	301,500
Judiciary	20,945,067	24,137,067	3,192,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	1,882,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	257,000
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,053,000
				Total: Judiciary	-	3,192,000
Probate Court	2,797,379	2,909,879	112,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	3,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	109,500
				Total: Probate Court	-	112,500
Solicitor General	5,450,717	5,451,217	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Reserves - Court Interpreters	840,000	517,000	(323,000)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(257,000)
				Transfer to Probate Court.	-	(3,000)
				Total: Reserves - Court Interpreters	-	(323,000)
Reserves - Court Reporters	2,400,000	1,230,500	(1,169,500)	Transfer to Juvenile Court.	-	(116,000)
				Transfer to Judiciary.	-	(1,053,000)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(1,169,500)
Reserves - Indigent Defense	5,000,000	2,644,000	(2,356,000)	Transfer to Juvenile Court.	-	(364,500)
				Transfer to Judiciary.	-	(1,882,000)
				Transfer to Probate Court.	-	(109,500)
				Total: Reserves - Indigent Defense	-	(2,356,000)
Reserves - Prisoner Medical	1,750,000	1,402,500	(347,500)	Transfer to Corrections.	-	(46,000)
				Transfer to Sheriff.	-	(301,500)
				Total: Reserves - Prisoner Medical	-	(347,500)
Total Non-Departmental			(4,196,000)		-	(4,196,000)
<i>Total: General Fund</i>			(180,454)		(71,885)	(180,454)
Development and Enforcement Services District Fund (104)						
Planning and Development	7,992,587	7,962,648	(29,939)	To adjust budget for 90 day job vacancies.	(11,749)	(29,939)
<i>Total: Development and Enforcement Services District Fund</i>			(29,939)		(11,749)	(29,939)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	110,978,152	(164,815)	To adjust budget for 90 day job vacancies.	(33,189)	(164,815)
Contribution to Fund Balance	2,052,759	2,235,071	182,312	To adjust budget for 90 day job vacancies.	33,189	182,312
<i>Total: Fire and Emergency Services District Fund</i>			-		-	-
Police Services District Fund (106)						
Police Services	106,493,225	106,241,528	(251,697)	To adjust budget for 90 day job vacancies.	(166,558)	(345,197)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	93,500
				Total: Police Services	(166,558)	(251,697)
Recorder's Court	1,855,316	1,912,816	57,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	13,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	44,000
				Total: Recorder's Court	-	57,500
Non-Departmental	5,296,886	5,145,886	(151,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(13,500)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(44,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(93,500)
				Total: Non-Departmental	-	(151,000)
<i>Total: Police Services District Fund</i>			(345,197)		(166,558)	(345,197)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	38,075,611	38,046,422	(29,189)	To adjust budget for 90 day job vacancies.	(14,219)	(29,189)
<i>Total: Recreation Fund</i>			(29,189)		(14,219)	(29,189)
District Attorney Federal Justice Asset Sharing (080)						
District Attorney	140,000	210,108	70,108	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	172	70,108
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			70,108		172	70,108
E-911 Fund (095)						
Police Services	18,394,619	18,323,148	(71,471)	To adjust budget for 90 day job vacancies.	(37,053)	(71,471)
<i>Total: E-911 Fund</i>			(71,471)		(37,053)	(71,471)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	137,454	37,454	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	37,454
<i>Total: Sheriff Special Justice Fund</i>			37,454		-	37,454
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	75,738	738	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	738
<i>Total: Sheriff Special State Fund</i>			738		-	738
Airport Operating Fund (520)						
Transportation	1,147,188	1,296,388	149,200	To adjust budget for 90 day job vacancies.	149,200	149,200
<i>Total: Airport Operating Fund</i>			149,200		149,200	149,200
Stormwater Operating Fund (590)						
Water Resources	37,096,827	38,808,775	1,711,948	To adjust budget for 90 day job vacancies.	-	(18,052)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	1,730,000	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,711,948		1,730,000	1,711,948

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	-	(30,445)
Water Resources	372,941,013	372,654,609	(286,404)	To adjust budget for 90 day job vacancies.	(85,202)	(286,404)
<i>Total: Water and Sewer Operating Fund</i>			(316,849)		(85,202)	(316,849)
Administrative Support Fund (665)						
County Administration	4,168,620	4,148,662	(19,958)	To adjust budget for 90 day job vacancies.	(6,653)	(19,958)
Financial Services	10,031,179	9,990,073	(41,106)	To adjust budget for 90 day job vacancies.	(4,820)	(41,106)
Human Resources	4,101,535	4,092,919	(8,616)	To adjust budget for 90 day job vacancies.	-	(8,616)
Information Technology	33,285,829	33,170,042	(115,787)	To adjust budget for 90 day job vacancies.	(14,029)	(115,787)
Support Services	12,739,019	12,632,423	(106,596)	To adjust budget for 90 day job vacancies.	(22,059)	(106,596)
<i>Total: Administrative Support Fund</i>			(292,063)		(47,561)	(292,063)
Group Self-Insurance Fund (605)						
Human Resources	60,991,449	60,977,515	(13,934)	To adjust budget for 90 day job vacancies.	(13,934)	(13,934)
<i>Total: Group Self-Insurance Fund</i>			(13,934)		(13,934)	(13,934)
Workers' Compensation Fund (604)						
Human Resources	3,900,804	3,900,368	(436)	To adjust budget for 90 day job vacancies.	(436)	(436)
<i>Total: Workers' Compensation Fund</i>			(436)		(436)	(436)
Total Appropriation Budget Adjustments			\$ 689,916		\$ 1,430,775	\$ 689,916