



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MARCH 31, 2020
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: April 23, 2020

SUBJECT: Monthly Financial Report for the Period Ended March 31, 2020

This report, which includes unaudited information for the fiscal year through March 2020, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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

EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in March and early April including: 1) the receipt of the Certificate of Achievement for Excellence in Financial Reporting; 2) the completion of the 2020 Budget Document; and 3) the continuation of fiscal year 2021 budget preparation.

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

Overview of Financial Variances

The recent COVID-19 pandemic has impacted Gwinnett County residents and businesses. Gwinnett County Government is feeling the impact as well, from an operational and a financial perspective. To date, some of the areas that appear to be affected financially by the pandemic include:

- Tax revenues and licenses and permits in the Police Services District Fund, due to postponing the business license deadline (more details are available on page 8)
- Charges for services and miscellaneous revenues in the Recreation Fund, due to the cancellation of classes and facility rentals in accordance with social distancing guidelines
- Hotel/motel tax revenues in the Tourism Fund and motor vehicle rental excise tax revenues in the Stadium Fund, presumably due to a decline in travel

The County expects the financial impact of the COVID-19 pandemic to continue, and other revenues and expenditures will be affected. Staff is closely monitoring the situation and will continue analyzing the financial impact of the pandemic.

Certificate of Achievement for Excellence in Financial Reporting

Gwinnett County's Comprehensive Annual Financial Report for the year ended December 31, 2018 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award for 38 years.

2020 Budget Document

The 2020 Budget Document was completed in early April and is available on the County's website at www.gwinnettbudget.com. In addition to the budget and budget process, the document also includes information about the County's planning tools, financial policies, economy and demographics, as well as detailed information about individual departments.

2021 Budget Preparation

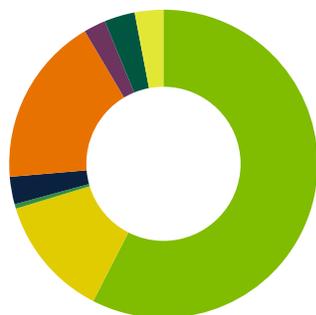
On April 14, 2020, the Board of Commissioners held its annual strategic planning meeting to discuss priorities for the 2021 budget. Departments submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets, by April 17.

The 2021 operating budget process will kick off in May, followed by capital review team meetings in June. Departments will submit their 2021 operating budgets in mid-July.

GENERAL FUND (PAGE 11)

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

GENERAL FUND
2020 YTD REVENUES BY CATEGORY



- Property Taxes: 57.52%
- Other Taxes: 12.79%
- Licenses and Permits: 0.47%
- Intergovernmental: 2.87%
- Charges for Services: 17.83%
- Fines and Forfeitures: 2.31%
- Investment Income: 3.21%
- Miscellaneous: 3.00%

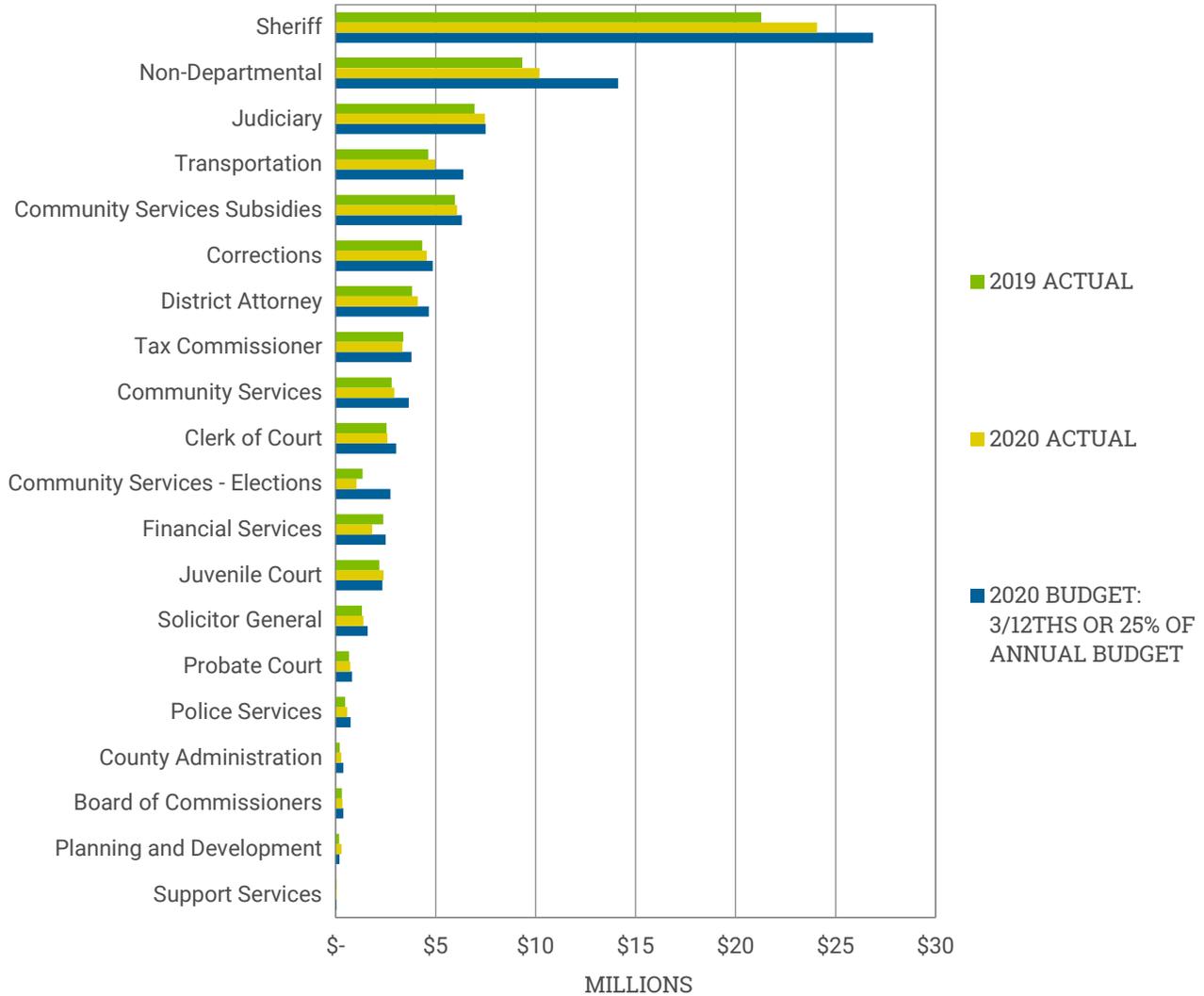
Contributions and Donations and Other Financing Sources are too small to appear in the chart.

Current year motor vehicle taxes and prior year property taxes represent 57.5 percent of year-to-date revenues in the General Fund. Total property tax revenues make up approximately 76 percent of the fund's budgeted revenues, so the property tax percentage will increase when current year property taxes are collected later in the year.

Licenses and permits in the General Fund are down approximately \$25,600, or 21.4 percent, compared to this same time last year. This is primarily due to Senate Bill 66, *Streamlining Wireless Facilities and Antennas Act*, which reduced fees charged for antennas beginning October 1, 2019. Additionally, demand for utility permits has declined compared to last year.

Fines and forfeitures are down significantly compared to this same time last year, primarily due to delays in posting revenues as the Clerk of Court transitions to a new case management system.

**GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2019 – 2020 YTD EXPENDITURES**



Expenditures for the Homelessness Initiative, which are part of the non-departmental category in the chart above, are down this year compared to last year due to the timing. In 2019, a \$950,000 payment was made to the United Way in March, in accordance with an agreement between the organization and Gwinnett County. In 2020, a \$980,000 payment will be made to the United Way in April.

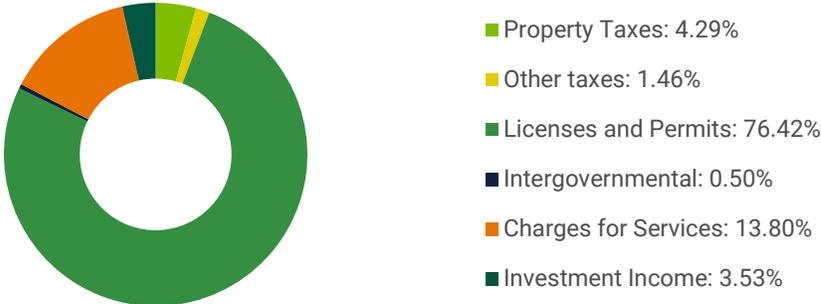
Medical Examiner expenditures, which are part of the non-departmental category in the chart above, are currently exceeding budget due to timing. Expenditures through March 2020 reflect the first four monthly payments to the Medical Examiner’s Office for the fiscal year.

Financial Services expenditures in the General Fund are down approximately \$557,400, or 23.4 percent, compared to this same time last year, primarily due to the timing of postings for annual license and support agreements. Last year annual license support agreements were paid as a lump sum in January, but this year they are being spread out across the year in monthly increments. A market modeling project completed in 2019 is also contributing to the year-over-year decline. The market modeling project assisted the Tax Assessor’s Office by enhancing data collection of new residential construction, improving data accuracy, and providing appraisal and appeal assistance.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

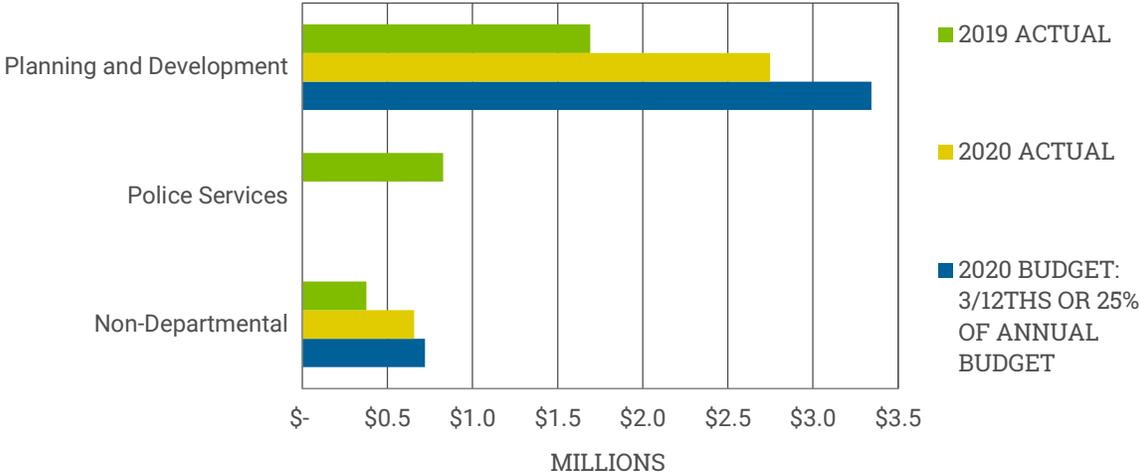
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2020 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 47 percent of the fund’s annual revenue budget.

**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2019 – 2020 YTD EXPENDITURES**

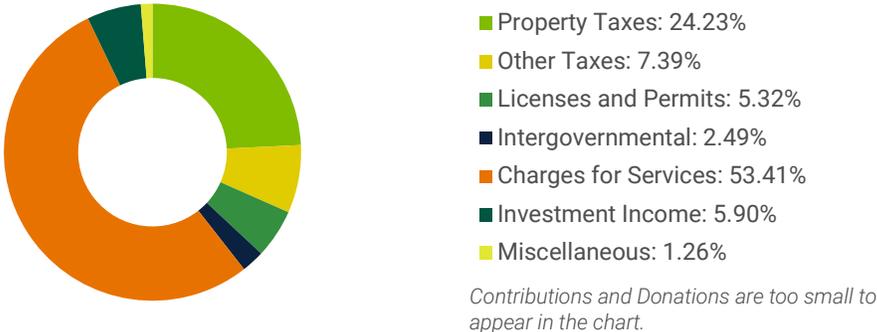


The Code Enforcement Division was part of the Police Department in the first quarter of 2019, prior to being transferred to Planning and Development in April 2019.

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.

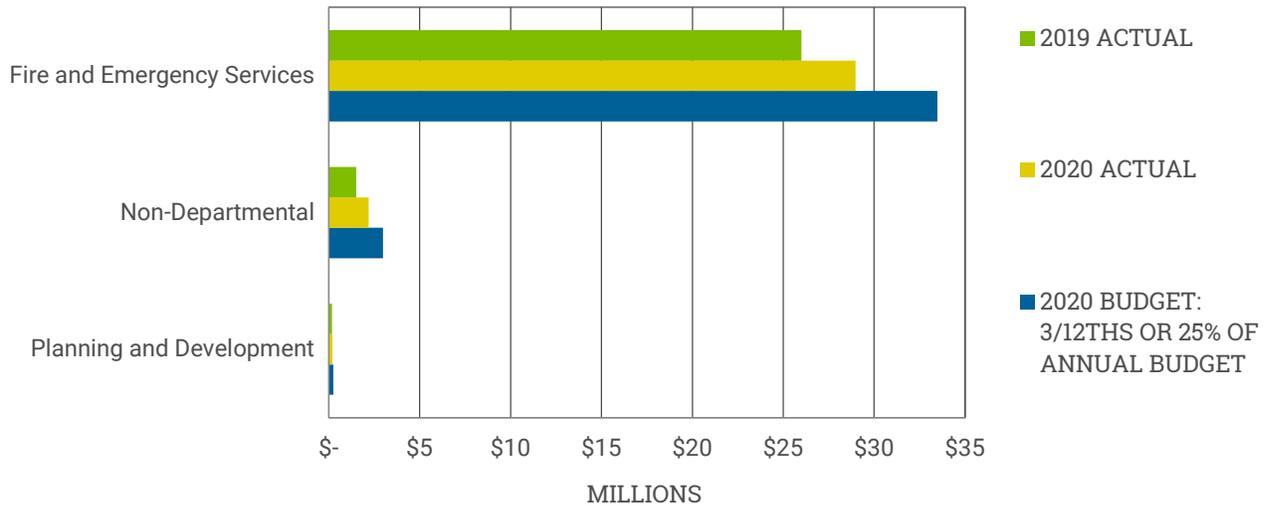
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND 2020 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the primary revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 70 percent of the fund’s annual revenue budget.

Charges for services in the Fire and EMS District Fund are down approximately \$658,700, or 23.4 percent, compared to this same time last year, primarily due to timing. In 2020, due to a change in the billing process, bills were distributed in March for services rendered in January and February.

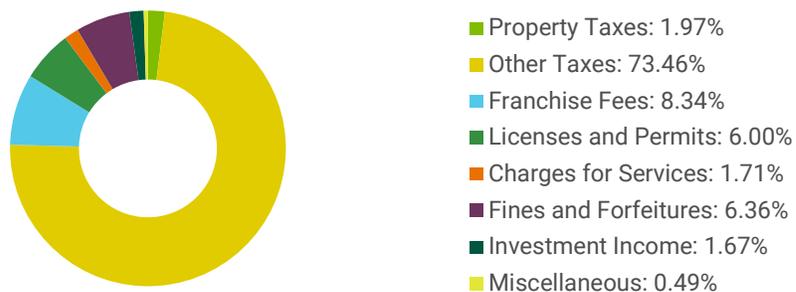
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2019 – 2020 YTD EXPENDITURES**



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.

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

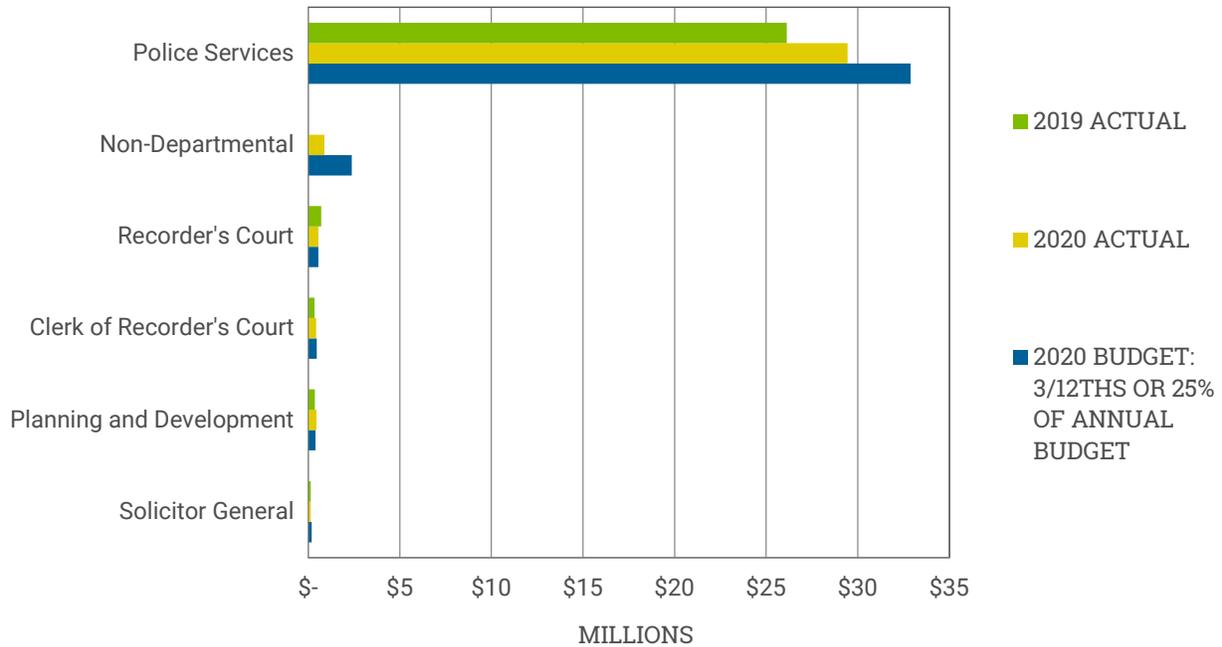


The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

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

As previously mentioned in the “Overview of Financial Variances” on page 2, taxes and licenses and permits in the Police Services District Fund are down compared to this same time last year, which is primarily due to extending the deadline for business licenses in response to the COVID-19 pandemic. The deadline for business license renewal and occupation tax payments has been extended from April 1 to July 1. Through the end of March, there has been an 8 percent decline in total business licenses issued this year compared to last year.

**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2019 – 2020 YTD EXPENDITURES**



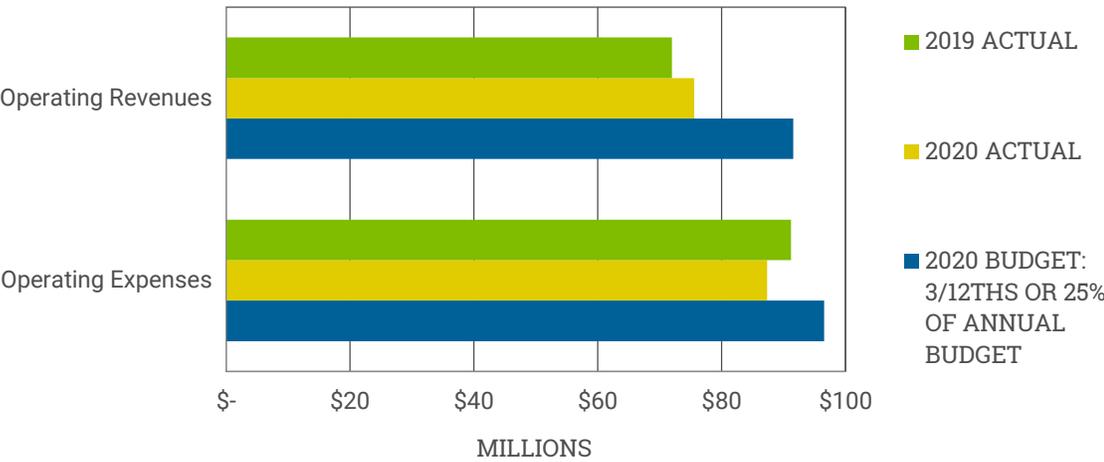
Non-departmental expenditures in the Police Services District Fund are up approximately \$891,200 over last year, primarily due to transfers to capital made this year.

Planning and Development expenditures in the Police Services District Fund are up approximately \$85,100, or 23.1 percent, compared to this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to increases in postage costs associated with business license renewals and increases in credit card processing fees.

WATER & SEWER OPERATING FUND (PAGE 47)

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

**WATER AND SEWER OPERATING FUND
MARCH 2019 – 2020 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$3.6 million, or 5.0 percent, compared to this same time last year. This is primarily attributable to increases in system development charges, water retail and wholesale revenues, sewer retail revenues, sewer surcharges, and conservation surcharges. Water consumption is up approximately 1.3 percent compared to this same time last year.

Revenues are approximately \$16.0 million, or 17.5 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2019. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$3.8 million, or 4.2 percent, compared to this same time last year. The year-over-year decrease in operating expenses is primarily attributable to a decrease in the transfer to the Renewal and Extension capital fund for future capital needs.

Expenses are approximately \$9.2 million, or 9.5 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

OTHER FUNDS

Tax revenues in the Recreation Fund are down approximately \$286,600, or 42.8 percent, compared to this same time last year. This is due to House Bill 329, effective July 1, 2019, which requires title ad

valorem taxes to be collected in the General Fund. Prior to July 1, 2019, the Recreation Fund received a portion of TAVT.

Expenses in the Local Transit Operating Fund are up approximately \$464,100, or 18.7 percent, over this same time last year, primarily due to the timing of payments to our transit services provider. This year's postings reflect payments through February, whereas last year reflected payments through January.

Information Technology expenses in the Administrative Support Fund are up nearly \$1.2 million, or 17.3 percent, over this same time last year, primarily due to the purchase of network and security equipment and an increase in technical outsourced services. Technical outsourced services are up this year due to department vacancies. The Department of Information Technology Services is utilizing third party technology companies to help meet demand for services.

RECURRING MONTHLY FINANCIAL TRENDS

Charges for services revenues in the E-911 Fund reflect a decrease of \$3.2 million compared to this same time last year. This is due to legislation that changed the collection process and affected the timing of when the E-911 revenues are received. Prior to the new law, receipts from service providers did not follow a consistent pattern, whereas now they are received monthly but lag by two months. January 2020 receipts were related to 2019 activity, and therefore were recorded in 2019.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

General Fund (001)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 176,321,968	\$ 176,321,968	\$ 176,321,968			
Revenues:						
Taxes	\$ 288,883,228	\$ 288,883,228	\$ 14,008,638	4.85%	\$ 10,862,415	4.27%
Licenses and Permits	400,000	400,000	94,339	23.58%	119,949	33.02%
Intergovernmental	3,807,049	3,807,049	572,693	15.04%	530,713	14.01%
Charges for Services	26,605,078	26,605,078	3,553,547	13.36%	3,319,736	11.68%
Fines and Forfeitures	3,633,616	3,633,616	460,520	12.67%	733,929	20.00%
Investment Income	1,535,206	1,535,206	638,767	41.61%	761,222	44.05%
Contributions and Donations	154,514	154,514	3,920	2.54%	23,142	22.53%
Miscellaneous	1,708,748	2,208,748	597,443	27.05%	468,874	35.64%
Other Financing Sources	165,000	165,000	51,242	31.06%	51,441	31.18%
Revenues without Use of Fund Balance	326,892,439	327,392,439	19,981,109	6.10%	16,871,421	5.74%
Use of Fund Balance	41,968,485	44,442,010	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,860,924	\$ 371,834,449	\$ 19,981,109	5.37%	\$ 16,871,421	5.02%
Appropriations:						
Board of Commissioners	\$ 1,530,301	\$ 1,530,301	\$ 336,136	21.97%	\$ 315,605	24.11%
County Administration	1,559,463	1,559,463	274,398	17.60%	210,774	15.03%
Financial Services	10,007,377	10,007,377	1,821,686	18.20%	2,379,104	24.42%
Tax Commissioner	15,162,195	15,162,195	3,348,500	22.08%	3,384,135	23.61%
Transportation	25,616,315	25,539,377	4,978,194	19.49%	4,624,708	19.65%
Planning and Development	759,534	759,534	293,920	38.70%	174,907	23.80%
Police Services	2,965,733	2,965,733	576,154	19.43%	478,184	19.23%
Corrections	19,535,463	19,439,556	4,552,117	23.42%	4,335,913	23.78%
Community Services	14,705,354	14,645,583	2,934,724	20.04%	2,808,521	21.30%
Community Services Subsidies:						
Atlanta Regional Commission	1,204,895	1,204,895	255,095	21.17%	250,943	22.91%
Board of Health	1,574,641	1,574,641	393,366	24.98%	393,660	25.00%
Coalition for Health & Human Services	235,088	235,088	58,772	25.00%	58,772	25.00%
Dept of Family & Children's Services	660,638	660,638	165,160	25.00%	165,160	25.00%
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
Gwinnett Sexual Assault Center	-	-	-	-	50,000	25.00%
Indigent Medical	225,000	225,000	-	0.00%	56,250	25.00%
Library In-House Services	1,136,007	1,136,007	140,427	12.36%	130,902	16.55%
Library Subsidy	19,412,926	19,412,926	4,853,232	25.00%	4,652,732	25.00%
Mental Health	793,341	793,341	198,355	25.00%	198,335	25.00%
Total Community Services Subsidies	25,251,234	25,251,234	6,071,765	24.05%	5,964,112	24.65%
Community Services - Elections	11,013,658	10,965,152	1,046,612	9.54%	1,350,925	28.82%
Juvenile Court	8,702,916	9,352,312	2,394,147	25.60%	2,190,222	24.52%
Sheriff	106,922,315	107,544,815	24,075,516	22.39%	21,279,232	20.90%

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Clerk of Court	12,123,106	12,123,106	2,585,844	21.33%	2,547,269	21.49%
Judiciary	27,447,287	29,988,820	7,464,638	24.89%	6,947,124	25.33%
Probate Court	3,177,490	3,261,970	733,747	22.49%	671,992	22.21%
District Attorney	18,647,243	18,647,243	4,104,710	22.01%	3,824,214	23.34%
Solicitor General	6,428,565	6,429,065	1,386,527	21.57%	1,313,037	22.97%
Support Services	165,842	165,842	35,194	21.22%	34,605	21.39%
Non-Departmental:						
Contingency	2,434,635	2,434,635	-	0.00%	-	0.00%
Contribution to Airport	40,000	40,000	10,000	25.00%	311,574	25.00%
Contribution to Capital	22,951,335	22,951,335	5,737,834	25.00%	3,333,060	25.00%
Contribution to Local Transit	11,750,000	11,750,000	2,937,500	25.00%	3,271,750	25.00%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	-	0.00%	950,881	95.09%
Medical Examiner	1,321,997	1,321,997	436,209	33.00%	326,408	24.70%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	28,345	18.90%	27,452	13.73%
Reserves - Compensation	3,078,484	3,078,484	-	0.00%	-	0.00%
Reserves - Court Interpreters	775,550	393,403	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	198,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,000,000	3,285,820	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,670,881	1,025,446	-	0.00%	-	0.00%
800 MHZ Maintenance	2,802,391	2,802,391	24,542	0.88%	25,259	0.97%
Other Governmental Agencies	515,000	3,715,000	7,590	0.20%	16,363	3.21%
Other Miscellaneous	280,260	280,260	10,867	3.88%	29,549	6.60%
Total Non-Departmental	57,139,533	56,495,771	10,192,887	18.04%	9,292,296	19.67%
TOTAL APPROPRIATIONS	\$ 368,860,924	\$ 371,834,449	\$ 79,207,416	21.30%	\$ 74,126,879	22.03%

Projected Fund Balance December 31 \$ 134,353,483 \$ 131,879,958

Estimated Fund Balance as of Report Date \$ 117,095,661

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 12,312,320	\$ 12,312,320	\$ 12,312,320			
Revenues:						
Taxes	\$ 7,761,647	\$ 7,761,647	\$ 89,561	1.15%	\$ 81,869	1.11%
Licenses and Permits	4,273,325	4,273,325	1,190,399	27.86%	943,173	23.87%
Intergovernmental	40,000	40,000	7,769	19.42%	7,279	14.08%
Charges for Services	573,700	573,700	215,007	37.48%	234,138	56.32%
Investment Income	165,000	165,000	55,029	33.35%	56,604	34.73%
Revenues without Use of Fund Balance	12,813,672	12,813,672	1,557,765	12.16%	1,323,063	10.78%
Use of Fund Balance	3,595,686	3,439,732	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,409,358	\$ 16,253,404	\$ 1,557,765	9.58%	\$ 1,323,063	9.58%
Appropriations:						
Planning and Development	\$ 13,527,529	\$ 13,371,575	\$ 2,748,625	20.56%	\$ 1,691,404	19.17%
Police Services	-	-	-	-	828,067	24.82%
Non-Departmental:						
Reserves - Compensation	162,496	162,496	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	2,715,333	2,715,333	657,458	24.21%	377,642	23.66%
Total Non-Departmental	2,881,829	2,881,829	657,458	22.81%	377,642	22.84%
TOTAL APPROPRIATIONS	\$ 16,409,358	\$ 16,253,404	\$ 3,406,083	20.96%	\$ 2,897,113	20.98%
Projected Fund Balance December 31	\$ 8,716,634	\$ 8,872,588				
Estimated Fund Balance as of Report Date			\$ 10,464,002			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 68,475,988	\$ 68,475,988	\$ 68,475,988			
Revenues:						
Taxes	\$ 103,868,630	\$ 103,868,630	\$ 1,278,910	1.23%	\$ 1,092,275	1.09%
Licenses and Permits	915,350	915,350	215,287	23.52%	256,704	30.02%
Intergovernmental	680,000	680,000	100,652	14.80%	134,133	19.77%
Charges for Services	15,618,060	15,618,060	2,159,903	13.83%	2,818,594	18.12%
Investment Income	590,000	590,000	238,409	40.41%	319,545	61.57%
Contributions and Donations	-	-	100	-	1,160	-
Miscellaneous	3,000	3,000	50,947	1,698.23%	35,465	1,773.25%
Revenues without Use of Fund Balance	121,675,040	121,675,040	4,044,208	3.32%	4,657,876	3.84%
Use of Fund Balance	25,190,453	25,154,968	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 146,865,493	\$ 146,830,008	\$ 4,044,208	2.75%	\$ 4,657,876	3.71%
Appropriations:						
Planning and Development	\$ 1,006,747	\$ 1,006,747	\$ 205,650	20.43%	\$ 178,855	22.58%
Fire and Emergency Services	133,938,946	133,903,461	28,970,688	21.64%	26,007,314	22.13%
Non-Departmental:						
Reserves - Compensation	2,087,201	2,087,201	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	9,720,599	9,720,599	2,200,150	22.63%	1,508,670	21.69%
Total Non-Departmental	11,919,800	11,919,800	2,200,150	18.46%	1,508,670	20.63%
TOTAL APPROPRIATIONS	\$ 146,865,493	\$ 146,830,008	\$ 31,376,488	21.37%	\$ 27,694,839	22.05%
Projected Fund Balance December 31	\$ 43,285,535	\$ 43,321,020				
Estimated Fund Balance as of Report Date			\$ 41,143,708			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 689,315	\$ 689,315	\$ 689,315			
Revenues:						
Investment Income	\$ 11,500	\$ 11,500	\$ 2,512	21.84%	\$ 3,312	30.11%
Revenues without Use of Fund Balance	11,500	11,500	2,512	21.84%	3,312	30.11%
Use of Fund Balance	42,669	42,669	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 54,169	\$ 54,169	\$ 2,512	4.64%	\$ 3,312	7.55%
Appropriations:						
Loganville EMS	\$ 54,169	\$ 54,169	\$ 1,346	2.48%	\$ 939	2.14%
TOTAL APPROPRIATIONS	\$ 54,169	\$ 54,169	\$ 1,346	2.48%	\$ 939	2.14%
Projected Fund Balance December 31	\$ 646,646	\$ 646,646				
Estimated Fund Balance as of Report Date			\$ 690,481			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 84,171,262	\$ 84,171,262	\$ 84,171,262			
Revenues:						
Taxes	\$ 69,327,847	\$ 69,327,847	\$ 16,151,632	23.30%	\$ 16,447,278	24.53%
Insurance Premium Taxes	35,494,448	35,494,448	-	0.00%	-	0.00%
Licenses and Permits	4,289,700	4,289,700	1,156,350	26.96%	1,197,572	29.03%
Intergovernmental	287,875	287,875	41,988	14.59%	40,614	14.18%
Charges for Services	1,023,500	1,023,500	329,320	32.18%	263,177	24.29%
Fines and Forfeitures	7,688,555	7,688,555	1,225,649	15.94%	1,049,948	13.29%
Investment Income	1,000,000	1,000,000	321,427	32.14%	414,003	45.00%
Miscellaneous	305,000	308,000	95,142	30.89%	107,455	33.72%
Revenues without Use of Fund Balance	119,416,925	119,419,925	19,321,508	16.18%	19,520,047	17.19%
Use of Fund Balance	24,803,228	28,018,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,220,153	\$ 147,438,265	\$ 19,321,508	13.10%	\$ 19,520,047	15.17%
Appropriations:						
Planning and Development	\$ 1,552,958	\$ 1,552,958	\$ 453,399	29.20%	\$ 368,335	25.58%
Police Services	131,307,314	131,563,789	29,441,657	22.38%	26,125,362	21.88%
Recorder's Court	2,139,896	2,210,102	549,543	24.87%	715,464	33.91%
Solicitor General	749,768	749,768	143,144	19.09%	135,090	19.39%
Clerk of Recorder's Court	1,872,197	1,872,197	424,672	22.68%	347,612	20.42%
Non-Departmental:						
Reserves - Compensation	2,038,134	2,038,134	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	4,263,250	7,154,681	891,207	12.46%	-	0.00%
Total Non-Departmental	6,598,020	9,489,451	891,207	9.39%	-	0.00%
TOTAL APPROPRIATIONS	\$ 144,220,153	\$ 147,438,265	\$ 31,903,622	21.64%	\$ 27,691,863	21.51%
Projected Fund Balance December 31	\$ 59,368,034	\$ 56,152,922				
Estimated Fund Balance as of Report Date			\$ 71,589,148			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 21,431,904	\$ 21,431,904	\$ 21,431,904			
Revenues:						
Taxes	\$ 31,585,995	\$ 31,585,995	\$ 382,502	1.21%	\$ 669,124	2.15%
Intergovernmental	202,637	202,637	29,551	14.58%	28,912	14.28%
Charges for Services	5,005,173	5,005,173	674,546	13.48%	892,788	18.24%
Investment Income	227,000	227,000	77,705	34.23%	104,683	47.80%
Contributions and Donations	12,900	25,900	-	0.00%	3	0.02%
Miscellaneous	2,649,039	2,649,039	491,679	18.56%	634,302	24.91%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	39,704,674	39,717,674	1,655,983	4.17%	2,329,812	5.98%
Use of Fund Balance	6,694,817	6,591,863	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 46,399,491	\$ 46,309,537	\$ 1,655,983	3.58%	\$ 2,329,812	5.22%
Appropriations:						
Community Services	\$ 44,399,215	\$ 44,309,261	\$ 8,503,104	19.19%	\$ 8,232,471	19.42%
Support Services	282,916	282,916	11,124	3.93%	30,142	16.25%
Non-Departmental:						
Reserves - Compensation	311,795	311,795	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,390,565	1,390,565	343,891	24.73%	489,308	24.81%
Total Non-Departmental	1,717,360	1,717,360	343,891	20.02%	489,308	24.02%
TOTAL APPROPRIATIONS	\$ 46,399,491	\$ 46,309,537	\$ 8,858,119	19.13%	\$ 8,751,921	19.62%
Projected Fund Balance December 31	\$ 14,737,087	\$ 14,840,041				
Estimated Fund Balance as of Report Date			\$ 14,229,768			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,734,832	\$ 1,734,832	\$ 1,734,832			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,747	-	\$ 44,925	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,747</u>	-	<u>\$ 44,925</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,734,832	\$ 1,734,832				
Estimated Fund Balance as of Report Date			\$ 1,741,579			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 2,032,503	\$ 2,032,503	\$ 2,032,503			
Revenues:						
Taxes	\$ -	\$ -	\$ 16,139	-	\$ 13,647	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,139</u>	-	<u>\$ 13,647</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,032,503	\$ 2,032,503				
Estimated Fund Balance as of Report Date			\$ 2,048,642			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 6,141,835	\$ 6,141,835	\$ 6,141,835			
Revenues:						
Taxes	\$ -	\$ -	\$ 9,307	-	\$ 4,439	-
Investment Income	-	-	20,231	-	24,016	-
TOTAL REVENUES	\$ -	\$ -	\$ 29,538	-	\$ 28,455	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 6,141,835	\$ 6,141,835				
Estimated Fund Balance as of Report Date			\$ 6,171,373			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 244,534	\$ 244,534	\$ 244,534			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,824	-	\$ 5,474	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,824</u>	-	<u>\$ 5,474</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 244,534	\$ 244,534				
Estimated Fund Balance as of Report Date			\$ 246,358			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 940,779	\$ 940,779	\$ 940,779			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,378	-	\$ 5,355	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,378</u>	-	<u>\$ 5,355</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 940,779	\$ 940,779				
Estimated Fund Balance as of Report Date			\$ 943,157			

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The Exchange at Gwinnett TAD Fund (166)

The Exchange at Gwinnett TAD Fund is used to account for positive tax increment revenues attributable to The Exchange at Gwinnett Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that abate or eliminate deleterious effects of inadequate infrastructure in accordance with The Exchange at Gwinnett Redevelopment Plan. This district includes properties at the southeast quadrant of the intersection of Interstate 85 and Georgia Highway 20 in the northern portion of the County.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,038,261	\$ 1,038,261	\$ 1,038,261			
Revenues:						
Charges for Services	\$ 126,408	\$ 126,408	\$ 753	0.60%	\$ 767	0.63%
Investment Income	19,500	19,500	5,340	27.38%	8,527	44.88%
Revenues without Use of Fund Balance	145,908	145,908	6,093	4.18%	9,294	6.59%
Use of Fund Balance	289,789	289,789	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 435,697	\$ 435,697	\$ 6,093	1.40%	\$ 9,294	5.80%
Appropriations:						
Transportation	\$ 435,697	\$ 435,697	\$ 32,820	7.53%	\$ 24,379	15.22%
TOTAL APPROPRIATIONS	\$ 435,697	\$ 435,697	\$ 32,820	7.53%	\$ 24,379	15.22%
Projected Fund Balance December 31	\$ 748,472	\$ 748,472				
Estimated Fund Balance as of Report Date			\$ 1,011,534			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,724,246	\$ 1,724,246	\$ 1,724,246			
Revenues:						
Charges for Services	\$ 7,568,042	\$ 7,578,515	\$ 28,755	0.38%	\$ 26,004	0.34%
Investment Income	13,000	13,000	7,297	56.13%	14,028	155.87%
Miscellaneous	-	-	149	-	2,232	-
TOTAL REVENUES	\$ 7,581,042	\$ 7,591,515	\$ 36,201	0.48%	\$ 42,264	0.55%
Appropriations:						
Transportation	\$ 7,580,514	\$ 7,590,987	\$ 1,447,587	19.07%	\$ 1,320,622	17.47%
Non-Departmental:						
Reserves - Compensation	435	435	-	0.00%	-	-
Total Non-Departmental	435	435	-	0.00%	-	-
Appropriations without Contribution to Fund Balance	7,580,949	7,591,422	1,447,587	19.07%	1,320,622	17.47%
Contribution to Fund Balance	93	93	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,581,042	\$ 7,591,515	\$ 1,447,587	19.07%	\$ 1,320,622	17.13%
Projected Fund Balance December 31	\$ 1,724,339	\$ 1,724,339				
Estimated Fund Balance as of Report Date			\$ 312,860			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020		Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,984,949	\$ 1,984,949	\$ 1,984,949			
Revenues:						
Charges for Services	\$ 637,382	\$ 637,382	\$ 176,205	27.65%	\$ 147,553	24.31%
Investment Income	2,490	2,490	508	20.40%	538	26.70%
TOTAL REVENUES	\$ 639,872	\$ 639,872	\$ 176,713	27.62%	\$ 148,091	16.78%
Appropriations:						
Clerk of Court	\$ -	\$ -	\$ -	-	\$ 220,663	25.00%
Appropriations without Contribution to Fund Balance	-	-	-	-	220,663	25.00%
Contribution to Fund Balance	639,872	639,872	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 639,872	\$ 639,872	\$ -	0.00%	\$ 220,663	25.00%
Projected Fund Balance December 31	\$ 2,624,821	\$ 2,624,821				
Estimated Fund Balance as of Report Date			\$ 2,161,662			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020		Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 544,886	\$ 544,886	\$ 544,886			
Revenues:						
Charges for Services	\$ 118,500	\$ 118,500	\$ 24,052	20.30%	\$ 25,831	22.96%
Miscellaneous	11,700	11,700	1,877	16.04%	3,556	23.71%
TOTAL REVENUES	\$ 130,200	\$ 130,200	\$ 25,929	19.91%	\$ 29,387	23.05%
Appropriations:						
Corrections	\$ 73,755	\$ 73,755	\$ 13,919	18.87%	\$ 1,998	9.37%
Appropriations without Contribution to Fund Balance	73,755	73,755	13,919	18.87%	1,998	9.37%
Contribution to Fund Balance	56,445	56,445	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 130,200	\$ 130,200	\$ 13,919	10.69%	\$ 1,998	1.57%
Projected Fund Balance December 31	\$ 601,331	\$ 601,331				
Estimated Fund Balance as of Report Date			\$ 556,896			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 773,159	\$ 773,159	\$ 773,159			
Revenues:						
Fines and Forfeitures	\$ 733,979	\$ 733,979	\$ 119,864	16.33%	\$ 103,545	13.69%
Investment Income	2,500	2,500	1,700	68.00%	339	13.56%
Revenues without Use of Fund Balance	736,479	736,479	121,564	16.51%	103,884	13.69%
Use of Fund Balance	201,408	201,408	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 121,564</u>	12.96%	<u>\$ 103,884</u>	11.00%
Appropriations:						
District Attorney	\$ 368,150	\$ 368,150	\$ 100,062	27.18%	\$ 78,356	22.90%
Solicitor General	560,201	560,201	116,454	20.79%	93,142	15.47%
Non-Departmental:						
Reserves - Compensation	9,536	9,536	-	0.00%	-	-
Total Non-Departmental	9,536	9,536	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 216,516</u>	23.09%	<u>\$ 171,498</u>	18.16%
Projected Fund Balance December 31	\$ 571,751	\$ 571,751				
Estimated Fund Balance as of Report Date			\$ 678,207			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 355,058	\$ 355,058	\$ 355,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,148	\$ 3,148	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	3,148	3,148	100.00%	-	-
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 175,000	\$ 178,148	\$ 3,148	1.77%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 175,000	\$ 178,148	\$ 25,240	14.17%	\$ 7,453	5.44%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 178,148	\$ 25,240	14.17%	\$ 7,453	5.44%
Projected Fund Balance December 31	\$ 180,058	\$ 180,058				
Estimated Fund Balance as of Report Date			\$ 332,966			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 6,521</u>	<u>\$ 6,521</u>	100.00%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 6,521</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 46,451	\$ 46,451				
Estimated Fund Balance as of Report Date			\$ 52,972			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020		Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 30,941,881	\$ 30,941,881	\$ 30,941,881			
Revenues:						
Charges for Services	\$ 18,114,000	\$ 18,114,000	\$ 1,984,501	10.96%	\$ 5,202,428	31.84%
Investment Income	415,000	415,000	130,383	31.42%	145,004	34.94%
Revenues without Use of Fund Balance	18,529,000	18,529,000	2,114,884	11.41%	5,347,432	31.92%
Use of Fund Balance	8,769,718	8,769,718	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,298,718	\$ 27,298,718	\$ 2,114,884	7.75%	\$ 5,347,432	21.14%
Appropriations:						
Police Services	\$ 22,706,465	\$ 22,706,465	\$ 4,424,879	19.49%	\$ 3,915,448	18.80%
Non-Departmental:						
Reserves - Compensation	138,775	138,775	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	108,681	2.72%	-	0.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,592,253	4,592,253	108,681	2.37%	-	0.00%
TOTAL APPROPRIATIONS	\$ 27,298,718	\$ 27,298,718	\$ 4,533,560	16.61%	\$ 3,915,448	15.48%
Projected Fund Balance December 31	\$ 22,172,163	\$ 22,172,163				
Estimated Fund Balance as of Report Date			\$ 28,523,205			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020		Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 195,322	\$ 195,322	\$ 195,322			
Revenues:						
Charges for Services	\$ 55,883	\$ 55,883	\$ 14,596	26.12%	\$ 16,249	23.30%
TOTAL REVENUES	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 14,596</u>	26.12%	<u>\$ 16,249</u>	23.30%
Appropriations:						
Juvenile Court	\$ 39,450	\$ 39,450	\$ 9,778	24.79%	\$ 10,127	23.51%
Appropriations without Contribution to Fund Balance	39,450	39,450	9,778	24.79%	10,127	23.51%
Contribution to Fund Balance	16,433	16,433	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 9,778</u>	17.50%	<u>\$ 10,127</u>	14.52%
Projected Fund Balance December 31	\$ 211,755	\$ 211,755				
Estimated Fund Balance as of Report Date			\$ 200,140			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 882,278	\$ 882,278	\$ 882,278			
Revenues:						
Fines and Forfeitures	\$ -	\$ 84,009	\$ 84,009	100.00%	\$ 7,925	414.70%
Revenues without Use of Fund Balance	-	84,009	84,009	100.00%	7,925	414.70%
Use of Fund Balance	111,000	26,991	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 111,000	\$ 111,000	\$ 84,009	75.68%	\$ 7,925	7.20%
Appropriations:						
Police Services	\$ 111,000	\$ 111,000	\$ 14,643	13.19%	\$ 22,790	20.72%
TOTAL APPROPRIATIONS	\$ 111,000	\$ 111,000	\$ 14,643	13.19%	\$ 22,790	20.72%
Projected Fund Balance December 31	\$ 771,278	\$ 855,287				
Estimated Fund Balance as of Report Date			\$ 951,644			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 1,344,527	\$ 1,344,527	\$ 1,344,527			
Revenues:						
Fines and Forfeitures	\$ -	\$ 100,701	\$ 100,701	100.00%	\$ 13,322	303.46%
Revenues without Use of Fund Balance	-	100,701	100,701	100.00%	13,322	303.46%
Use of Fund Balance	951,334	850,633	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 951,334</u>	<u>\$ 951,334</u>	<u>\$ 100,701</u>	10.59%	<u>\$ 13,322</u>	0.83%
Appropriations:						
Police Services	\$ 951,334	\$ 951,334	\$ 74,677	7.85%	\$ 170,897	10.62%
TOTAL APPROPRIATIONS	<u>\$ 951,334</u>	<u>\$ 951,334</u>	<u>\$ 74,677</u>	7.85%	<u>\$ 170,897</u>	10.62%
Projected Fund Balance December 31	\$ 393,193	\$ 493,894				
Estimated Fund Balance as of Report Date			\$ 1,370,551			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020		Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 3,809,254	\$ 3,809,254	\$ 3,809,254			
Revenues:						
Charges for Services	\$ 715,330	\$ 715,330	\$ 123,148	17.22%	\$ 127,864	14.72%
Investment Income	-	-	15,213	-	20,136	-
TOTAL REVENUES	\$ 715,330	\$ 715,330	\$ 138,361	19.34%	\$ 148,000	17.04%
Appropriations:						
Sheriff	\$ 652,500	\$ 652,500	\$ 69,940	10.72%	\$ 52,552	6.41%
Appropriations without Contribution to Fund Balance	652,500	652,500	69,940	10.72%	52,552	6.41%
Contribution to Fund Balance	62,830	62,830	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 715,330	\$ 715,330	\$ 69,940	9.78%	\$ 52,552	6.05%
Projected Fund Balance December 31	\$ 3,872,084	\$ 3,872,084				
Estimated Fund Balance as of Report Date			\$ 3,877,675			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 458,866	\$ 458,866	\$ 458,866			
Revenues:						
Fines and Forfeitures	\$ -	\$ 13,728	\$ 13,728	100.00%	\$ 59,859	105.05%
Other Financing Sources	-	-	-	-	3,660	-
Revenues without Use of Fund Balance	-	13,728	13,728	100.00%	63,519	111.48%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 213,728	\$ 13,728	6.42%	\$ 63,519	40.46%
Appropriations:						
Sheriff	\$ 200,000	\$ 213,728	\$ -	0.00%	\$ 23,737	15.12%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 213,728	\$ -	0.00%	\$ 23,737	15.12%
Projected Fund Balance December 31	\$ 258,866	\$ 258,866				
Estimated Fund Balance as of Report Date			\$ 472,594			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 341,787	\$ 341,787	\$ 341,787			
Revenues:						
Fines and Forfeitures	\$ -	\$ 90,315	\$ 90,315	100.00%	\$ -	-
Other Financing Sources	-	-	-	-	7,098	-
Revenues without Use of Fund Balance	-	90,315	90,315	100.00%	7,098	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 290,315	\$ 90,315	31.11%	\$ 7,098	4.73%
Appropriations:						
Sheriff	\$ 200,000	\$ 290,315	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 290,315	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 141,787	\$ 141,787				
Estimated Fund Balance as of Report Date			\$ 432,102			

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Sheriff Special State Fund (067)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 346,807	\$ 346,807	\$ 346,807			
Revenues:						
Investment Income	\$ -	\$ -	\$ 57	-	\$ 66	-
Revenues without Use of Fund Balance	-	-	57	-	66	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ 57	0.03%	\$ 66	0.07%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 146,807	\$ 146,807				
Estimated Fund Balance as of Report Date			\$ 346,864			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 2,508,407	\$ 2,508,407	\$ 2,508,407			
Revenues:						
Taxes	\$ 880,425	\$ 880,425	\$ 91,214	10.36%	\$ 142,387	16.27%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,117,188	1,117,188	-	0.00%	-	0.00%
Investment Income	-	-	4,306	-	2,355	-
TOTAL REVENUES	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 495,520</u>	20.67%	<u>\$ 544,742</u>	23.15%
Appropriations:						
Stadium Operations	\$ 2,127,790	\$ 2,127,790	\$ 1,616,800	75.98%	\$ 1,594,384	76.81%
Appropriations without Contribution to Fund Balance	2,127,790	2,127,790	1,616,800	75.98%	1,594,384	76.81%
Contribution to Fund Balance	269,823	269,823	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 1,616,800</u>	67.43%	<u>\$ 1,594,384</u>	67.75%
Projected Fund Balance December 31	\$ 2,778,230	\$ 2,778,230				
Estimated Fund Balance as of Report Date			\$ 1,387,127			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 329,409	\$ 329,409	\$ 329,409			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
Use of Fund Balance	5,000	5,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 324,409	\$ 324,409				
Estimated Fund Balance as of Report Date			\$ 329,409			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Fund Balance as of January 1	\$ 7,458,075	\$ 7,458,075	\$ 7,458,075			
Revenues:						
Taxes	\$ 11,806,390	\$ 11,806,390	\$ 1,712,133	14.50%	\$ 1,958,269	16.24%
Charges for Services	150	150	-	0.00%	322	322.00%
Investment Income	-	-	17,762	-	35,198	-
Revenues without Use of Fund Balance	11,806,540	11,806,540	1,729,895	14.65%	1,993,789	16.54%
Use of Fund Balance	997,594	997,594	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,804,134	\$ 12,804,134	\$ 1,729,895	13.51%	\$ 1,993,789	14.85%
Appropriations:						
Facility Debt	\$ 8,707,442	\$ 8,707,442	\$ 2,871,221	32.97%	\$ 3,195,243	35.63%
Tourism	4,096,692	4,096,692	980,228	23.93%	989,580	22.19%
TOTAL APPROPRIATIONS	\$ 12,804,134	\$ 12,804,134	\$ 3,851,449	30.08%	\$ 4,184,823	31.17%
Projected Fund Balance December 31	\$ 6,460,481	\$ 6,460,481				
Estimated Fund Balance as of Report Date			\$ 5,336,521			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 795,063	\$ 795,063	\$ 795,063			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 44,835	28.02%	\$ 62,694	39.18%
Investment Income	-	-	774	-	-	-
Miscellaneous	1,140,000	1,154,400	195,185	16.91%	199,148	17.47%
Other Financing Sources	40,000	40,000	10,000	25.00%	311,574	25.00%
Revenues without Use of Net Position	1,340,000	1,354,400	250,794	18.52%	573,416	22.52%
Use of Net Position	164,424	150,024	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,504,424	\$ 1,504,424	\$ 250,794	16.67%	\$ 573,416	18.97%
Appropriations:						
Transportation*	\$ 1,496,768	\$ 1,496,768	\$ 243,216	16.25%	\$ 510,710	16.90%
Non-Departmental:						
Reserves - Compensation	6,656	6,656	-	0.00%	-	-
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	7,656	7,656	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,504,424	\$ 1,504,424	\$ 243,216	16.17%	\$ 510,710	16.90%
Projected Net Position December 31	\$ 630,639	\$ 645,039				
Estimated Net Position as of Report Date			\$ 802,641			

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

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Economic Development Operating Fund (530)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 3,307,026	\$ 3,307,026	\$ 3,307,026			
Revenues:						
Investment Income	\$ -	\$ -	\$ 6,101	-	\$ 4,480	-
Miscellaneous	3,958,869	3,958,869	372,619	9.41%	707,068	13.45%
Revenues without Use of Net Position	3,958,869	3,958,869	378,720	9.57%	711,548	13.54%
Use of Net Position	1,467,753	1,467,753	-	0.00%	-	-
TOTAL REVENUES	\$ 5,426,622	\$ 5,426,622	\$ 378,720	6.98%	\$ 711,548	13.54%
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,426,622	5,426,622	978,513	18.03%	584,732	11.12%
Total Non-Departmental	5,426,622	5,426,622	978,513	18.03%	584,732	11.12%
TOTAL APPROPRIATIONS	\$ 5,426,622	\$ 5,426,622	\$ 978,513	18.03%	\$ 584,732	11.12%
Projected Net Position December 31	\$ 1,839,273	\$ 1,839,273				
Estimated Net Position as of Report Date			\$ 2,707,233			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020		Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 6,203,932	\$ 6,203,932	\$ 6,203,932			
Revenues:						
Charges for Services	\$ 3,957,534	\$ 3,957,534	\$ 864,432	21.84%	\$ 832,133	25.36%
Investment Income	190,000	190,000	29,827	15.70%	46,082	28.98%
Miscellaneous	20,000	20,000	3,698	18.49%	6,419	-
Other Financing Sources	11,750,000	11,750,000	2,937,500	25.00%	3,271,750	25.00%
Revenues without Use of Net Position	15,917,534	15,917,534	3,835,457	24.10%	4,156,384	25.15%
Use of Net Position	791,340	791,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,708,874	\$ 16,708,874	\$ 3,835,457	22.95%	\$ 4,156,384	23.91%
Appropriations:						
Transportation*	\$ 16,700,039	\$ 16,700,039	\$ 2,942,445	17.62%	\$ 2,478,322	14.25%
Non-Departmental:						
Reserves - Compensation	8,835	8,835	-	0.00%	-	-
Total Non-Departmental	8,835	8,835	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 16,708,874	\$ 16,708,874	\$ 2,942,445	17.61%	\$ 2,478,322	14.25%
Projected Net Position December 31	\$ 5,412,592	\$ 5,412,592				
Estimated Net Position as of Report Date			\$ 7,096,944			

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

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Solid Waste Operating Fund (595)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 27,510,861	\$ 27,510,861	\$ 27,510,861			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ -	0.00%	\$ 27,797	3.59%
Charges for Services	41,351,452	41,351,452	10,593,871	25.62%	9,899,096	24.36%
Investment Income	850,000	850,000	279,989	32.94%	312,334	37.86%
Miscellaneous	100	100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 10,873,860</u>	25.30%	<u>\$ 10,239,227</u>	24.24%
Appropriations:						
Support Services	\$ 40,797,294	\$ 40,777,447	\$ 6,699,918	16.43%	\$ 6,451,776	16.43%
Non-Departmental:						
Reserves - Compensation	18,253	18,253	-	0.00%	-	0.00%
Total Non-Departmental	<u>18,253</u>	<u>18,253</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>40,815,547</u>	<u>40,795,700</u>	<u>6,699,918</u>	16.42%	<u>6,451,776</u>	16.43%
Working Capital Reserve	2,161,005	2,180,852	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,976,552</u>	<u>\$ 42,976,552</u>	<u>\$ 6,699,918</u>	15.59%	<u>\$ 6,451,776</u>	15.27%
Projected Net Position December 31	\$ 29,671,866	\$ 29,691,713				
Estimated Net Position as of Report Date			\$ 31,684,803			

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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 10,533,286	\$ 10,533,286	\$ 10,533,286			
Revenues:						
Charges for Services	\$ 30,186,728	\$ 30,186,728	\$ 174,974	0.58%	\$ 184,725	0.62%
Investment Income	330,000	330,000	50,436	15.28%	118,925	28.66%
Miscellaneous	20,000	129,197	-	0.00%	-	0.00%
Revenues without Use of Net Position	30,536,728	30,645,925	225,410	0.74%	303,650	1.01%
Use of Net Position	75,297	-	-	-	-	0.00%
TOTAL REVENUES	\$ 30,612,025	\$ 30,645,925	\$ 225,410	0.74%	\$ 303,650	0.71%
Appropriations:						
Planning and Development	\$ 979,087	\$ 963,665	\$ 236,563	24.55%	\$ 191,896	20.19%
Water Resources*	29,478,244	29,427,191	6,649,769	22.60%	10,005,617	24.10%
Non-Departmental:						
Reserves - Compensation	114,694	114,694	-	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	154,694	154,694	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	30,612,025	30,545,550	6,886,332	22.54%	10,197,513	23.96%
Working Capital Reserve	-	100,375	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 30,612,025	\$ 30,645,925	\$ 6,886,332	22.47%	\$ 10,197,513	23.96%
Projected Net Position December 31	\$ 10,457,989	\$ 10,633,661				
Estimated Net Position as of Report Date			\$ 3,872,364			

* 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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020		Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 133,041,825	\$ 133,041,825	\$ 133,041,825			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 10,000	-	\$ -	-
Charges for Services	347,175,348	347,375,348	68,266,276	19.65%	65,903,560	20.17%
Investment Income	1,000,000	1,000,000	603,493	60.35%	806,417	26.88%
Contributions and Donations	17,802,232	17,802,232	6,642,946	37.32%	5,206,462	21.69%
Miscellaneous	50,000	69,069	61,552	89.12%	70,380	-
Revenues without Use of Net Position	366,027,580	366,246,649	75,584,267	20.64%	71,986,819	20.35%
Use of Net Position	20,533,081	19,947,557	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 386,560,661	\$ 386,194,206	\$ 75,584,267	19.57%	\$ 71,986,819	18.01%
Appropriations:						
Planning and Development	\$ 1,021,277	\$ 1,004,506	\$ 243,257	24.22%	\$ 236,452	25.20%
Water Resources*	384,747,081	384,397,397	87,114,209	22.66%	90,936,080	22.81%
Non-Departmental:						
Reserves - Compensation	677,303	677,303	-	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	792,303	792,303	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 386,560,661	\$ 386,194,206	\$ 87,357,466	22.62%	\$ 91,172,532	22.81%
Projected Net Position December 31	\$ 112,508,744	\$ 113,094,268				
Estimated Net Position as of Report Date			\$ 121,268,626			

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

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 8,577,368	\$ 8,577,368	\$ 8,577,368			
Revenues:						
Charges for Services	\$ 86,330,120	\$ 86,330,120	\$ 19,362,308	22.43%	\$ 17,130,555	22.48%
Investment Income	160,000	160,000	70,058	43.79%	57,989	34.52%
Miscellaneous	243,438	243,438	92,966	38.19%	75,707	31.08%
Revenues without Use of Net Position	86,733,558	86,733,558	19,525,332	22.51%	17,264,251	22.53%
Use of Net Position	458,131	-	-	-	-	0.00%
TOTAL REVENUES	\$ 87,191,689	\$ 86,733,558	\$ 19,525,332	22.51%	\$ 17,264,251	22.39%
Appropriations:						
County Administration	\$ 5,746,408	\$ 5,731,366	\$ 1,105,493	19.29%	\$ 1,029,649	20.65%
Financial Services	11,531,257	11,466,735	2,621,142	22.86%	2,293,415	21.54%
Human Resources	4,571,076	4,553,016	932,688	20.49%	882,231	20.03%
Information Technology Services	44,316,813	44,011,747	8,033,150	18.25%	6,845,762	17.35%
Law	2,766,292	2,739,586	609,378	22.24%	711,241	30.35%
Support Services	16,627,565	16,564,134	2,927,001	17.67%	2,748,019	19.35%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,629,278	1,629,278	186,514	11.45%	160,053	14.98%
Total Non-Departmental	1,632,278	1,632,278	186,514	11.43%	160,053	14.93%
Appropriations without Working Capital Reserve	87,191,689	86,698,862	16,415,366	18.93%	14,670,370	19.02%
Working Capital Reserve	-	34,696	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 87,191,689	\$ 86,733,558	\$ 16,415,366	18.93%	\$ 14,670,370	19.02%
Projected Net Position December 31	\$ 8,119,237	\$ 8,612,064				
Estimated Net Position as of Report Date			\$ 11,687,334			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 657,990	\$ 657,990	\$ 657,990			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 562,500	25.00%	\$ 437,500	25.00%
Investment Income	44,000	44,000	17,297	39.31%	17,899	38.08%
Revenues without Use of Net Position	2,294,000	2,294,000	579,797	25.27%	455,399	25.34%
Use of Net Position	54,934	54,934	-	0.00%	-	-
TOTAL REVENUES	\$ 2,348,934	\$ 2,348,934	\$ 579,797	24.68%	\$ 455,399	25.34%
Appropriations:						
Financial Services	\$ 2,348,934	\$ 2,348,934	\$ 107,884	4.59%	\$ 178,677	10.02%
TOTAL APPROPRIATIONS	\$ 2,348,934	\$ 2,348,934	\$ 107,884	4.59%	\$ 178,677	9.94%
Projected Net Position December 31	\$ 603,056	\$ 603,056				
Estimated Net Position as of Report Date			\$ 1,129,903			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 2,075,925	\$ 2,075,925	\$ 2,075,925			
Revenues:						
Charges for Services	\$ 8,750,693	\$ 8,750,693	\$ 1,884,641	21.54%	\$ 1,940,506	23.24%
Miscellaneous	367,865	367,865	297,331	80.83%	1,055	0.29%
Other Financing Sources	-	-	4,600	-	14,178	-
TOTAL REVENUES	\$ 9,118,558	\$ 9,118,558	\$ 2,186,572	23.98%	\$ 1,955,739	22.44%
Appropriations:						
Support Services	\$ 8,148,517	\$ 8,148,517	\$ 1,697,617	20.83%	\$ 1,563,767	20.36%
Non-Departmental:						
Reserves - Compensation	51,590	51,590	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	665,000	665,000	166,250	25.00%	50,000	25.00%
Total Non-Departmental	720,590	720,590	166,250	23.07%	50,000	23.36%
Appropriations without Working Capital Reserve	8,869,107	8,869,107	1,863,867	21.02%	1,613,767	20.44%
Working Capital Reserve	249,451	249,451	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,118,558	\$ 9,118,558	\$ 1,863,867	20.44%	\$ 1,613,767	18.51%
Projected Net Position December 31	\$ 2,325,376	\$ 2,325,376				
Estimated Net Position as of Report Date			\$ 2,398,630			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 30,269,650	\$ 30,269,650	\$ 30,269,650			
Revenues:						
Charges for Services	\$ 66,348,258	\$ 66,348,258	\$ 18,237,271	27.49%	\$ 16,792,831	27.93%
Investment Income	540,000	540,000	166,466	30.83%	168,618	30.66%
Miscellaneous	-	-	651,629	-	70,047	-
Revenues without Use of Net Position	66,888,258	66,888,258	19,055,366	28.49%	17,031,496	28.07%
Use of Net Position	609,305	609,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,497,563	\$ 67,497,563	\$ 19,055,366	28.23%	\$ 17,031,496	26.44%
Appropriations:						
Human Resources	\$ 67,473,604	\$ 67,473,604	\$ 16,890,299	25.03%	\$ 14,159,399	21.99%
Non-Departmental:						
Reserves - Compensation	23,959	23,959	-	0.00%	-	0.00%
Total Non-Departmental	23,959	23,959	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,497,563	\$ 67,497,563	\$ 16,890,299	25.02%	\$ 14,159,399	21.98%
Projected Net Position December 31	\$ 29,660,345	\$ 29,660,345				
Estimated Net Position as of Report Date			\$ 32,434,717			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020	% Actual to Current Budget	Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 6,807,644	\$ 6,807,644	\$ 6,807,644			
Revenues:						
Charges for Services	\$ 6,850,000	\$ 6,850,000	\$ 1,712,500	25.00%	\$ 1,562,500	25.00%
Investment Income	148,000	148,000	41,070	27.75%	50,197	30.42%
Miscellaneous	-	-	2,075	-	9,275	-
Revenues without Use of Net Position	6,998,000	6,998,000	1,755,645	25.09%	1,621,972	25.28%
Use of Net Position	2,499,755	2,499,755	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,497,755	\$ 9,497,755	\$ 1,755,645	18.48%	\$ 1,621,972	18.82%
Appropriations:						
Financial Services	\$ 9,482,112	\$ 9,482,112	\$ 3,944,048	41.59%	\$ 3,582,855	41.62%
Non-Departmental:						
Reserves - Compensation	15,643	15,643	-	0.00%	-	0.00%
Total Non-Departmental	15,643	15,643	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,497,755	\$ 9,497,755	\$ 3,944,048	41.53%	\$ 3,582,855	41.57%
Projected Net Position December 31	\$ 4,307,889	\$ 4,307,889				
Estimated Net Position as of Report Date			\$ 4,619,241			

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 03/31/2020	Actuals YTD as of 03/31/2020		Actuals YTD as of 03/31/2019	% Actual to 03/31/2019 Budget
Estimated Net Position January 1	\$ 7,707,719	\$ 7,707,719	\$ 7,707,719			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 875,000	25.00%	\$ 781,250	25.00%
Investment Income	202,500	202,500	57,981	28.63%	67,530	29.36%
Miscellaneous	-	-	8,200	-	5,543	-
Revenues without Use of Net Position	3,702,500	3,702,500	941,181	25.42%	854,323	25.46%
Use of Net Position	1,882,980	1,882,980	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,585,480	\$ 5,585,480	\$ 941,181	16.85%	\$ 854,323	14.83%
Appropriations:						
Human Resources	\$ 5,574,753	\$ 5,574,753	\$ 1,032,049	18.51%	\$ 1,205,034	20.95%
Non-Departmental:						
Reserves - Compensation	10,727	10,727	-	0.00%	-	0.00%
Total Non-Departmental	10,727	10,727	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,585,480	\$ 5,585,480	\$ 1,032,049	18.48%	\$ 1,205,034	20.92%
Projected Net Position December 31	\$ 5,824,739	\$ 5,824,739				
Estimated Net Position as of Report Date			\$ 7,616,851			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 3/31/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Miscellaneous	\$ 1,708,748	\$ 2,208,748	\$ 500,000	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	\$ -	\$ 500,000
Use of Fund Balance	41,968,485	44,442,010	2,473,525	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	-	(500,000)
				To adjust budget for 90 day job vacancies.	(27,195)	(303,721)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	77,246
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	3,200,000	3,200,000
				Total: Use of Fund Balance	3,172,805	2,473,525
<i>Total: General Fund</i>			2,973,525		3,172,805	2,973,525
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	3,595,686	3,439,732	(155,954)	To adjust budget for 90 day job vacancies.	(34,949)	(155,954)
<i>Total: Development and Enforcement Services District Fund</i>			(155,954)		(34,949)	(155,954)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	25,190,453	25,154,968	(35,485)	To adjust budget for 90 day job vacancies.	-	(35,485)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(35,485)		-	(35,485)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Miscellaneous	305,000	308,000	3,000	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	3,000
Use of Fund Balance	24,803,228	28,018,340	3,215,112	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(3,000)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	3,365,142
				To adjust budget for 90 day job vacancies.	-	(147,030)
				Total: Use of Fund Balance	-	3,215,112
				<i>Total: Police Services District Fund</i>		
Recreation Fund (105)						
Contributions and Donations	12,900	25,900	13,000	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	-	10,000
				Total: Contributions and Donations	-	13,000
Use of Fund Balance	6,694,817	6,591,863	(102,954)	To adjust budget for 90 day job vacancies.	(20,249)	(102,954)
<i>Total: Recreation Fund</i>			(89,954)		(20,249)	(89,954)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	7,568,042	7,578,515	10,473	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50	-	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Paden's Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242
				Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd with GATEWAY85 CID. Funded by 38% 2009 SPLOST and 62% 2014 SPLOST.	2,863	2,863
<i>Total: Street Lighting Fund</i>			10,473		2,863	10,473
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	3,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	84,009	84,009	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,545	84,009
Use of Fund Balance	111,000	26,991	(84,009)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(10,545)	(84,009)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	100,701	100,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	90,930	100,701
Use of Fund Balance	951,334	850,633	(100,701)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(90,930)	(100,701)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	13,728	13,728	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,803	13,728
<i>Total: Sheriff Special Justice Fund</i>			13,728		10,803	13,728
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	90,315	90,315	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,499	90,315
<i>Total: Sheriff Special Treasury Fund</i>			90,315		1,499	90,315
Airport Operating Fund (520)						
Miscellaneous	1,140,000	1,154,400	14,400	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	14,400
Use of Net Position	164,424	150,024	(14,400)	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	(14,400)
<i>Total: Airport Operating Fund</i>			-		-	-

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Miscellaneous	20,000	129,197	109,197	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	109,197
Use of Net Position	75,297	-	(75,297)	Correction GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(75,297)
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900
Water and Sewer Operating Fund (501)						
Charges for Services	347,175,348	347,375,348	200,000	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	200,000
Miscellaneous	50,000	69,069	19,069	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	19,069
Use of Net Position	20,533,081	19,947,557	(585,524)	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	(200,000)
				GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(19,069)
				To adjust budget for 90 day job vacancies.	(8,412)	(366,455)
				Total: Use of Fund Balance	(8,412)	(585,524)
<i>Total: Water and Sewer Operating Fund</i>			(366,455)		(8,412)	(366,455)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Use of Net Position	458,131	-	(458,131)	To adjust budget for 90 day job vacancies.	-	(458,131)
<i>Total: Administrative Support Fund</i>			(458,131)		-	(458,131)
Total Revenue Budget Adjustments			\$ 5,243,743		\$ 3,124,360	\$ 5,243,743

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 3/31/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Transportation	\$ 25,616,315	\$ 25,539,377	\$ (76,938)	To adjust budget for 90 day job vacancies.	\$ -	\$ (76,938)
Corrections	19,535,463	19,439,556	(95,907)	Transfer from Non-Departmental: Inmate Medical Reserve.	-	22,599
				To adjust budget for 90 day job vacancies.	-	(118,506)
				Total: Juvenile Court	-	(95,907)
Community Services	14,705,354	14,645,583	(59,771)	To adjust budget for 90 day job vacancies.	(27,195)	(59,771)
Community Services - Elections	11,013,658	10,965,152	(48,506)	To adjust budget for 90 day job vacancies.	-	(48,506)
Juvenile Court	8,702,916	9,352,312	649,396	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	397,636
				Transfer from Non-Departmental: Inmate Medical Reserve	-	336
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	72,678
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	77,246
				Total: Juvenile Court	-	649,396
				Sheriff	106,922,315	107,544,815
				Total: Sheriff	-	622,500
Judiciary	27,447,287	29,988,820	2,541,533	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,236,544
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	304,989
				Total: Judiciary	-	2,541,533

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	3,177,490	3,261,970	84,480	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,480
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	-	84,480
Solicitor General	6,428,565	6,429,065	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental:						
Reserves - Court Interpreters	775,550	393,403	(382,147)	Transfer to Juvenile Court.	-	(72,678)
				Transfer to Judiciary.	-	(304,989)
				Transfer to Probate Court.	-	(4,480)
				Total: Reserves - Court Interpreters	-	(382,147)
Reserves - Court Reporters	300,000	198,000	(102,000)	Transfer to Juvenile Court.	-	(101,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(102,000)
Reserves - Indigent Defense	6,000,000	3,285,820	(2,714,180)	Transfer to Juvenile Court.	-	(397,636)
				Transfer to Judiciary.	-	(2,236,544)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,714,180)
Reserves - Prisoner Medical	1,670,881	1,025,446	(645,435)	Transfer to Corrections.	-	(22,599)
				Transfer to Sheriff.	-	(622,500)
				Transfer to Juvenile Court	-	(336)
				Total: Reserves - Prisoner Medical	-	(645,435)
Other Governmental Agencies	515,000	3,715,000	3,200,000	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete service delivery strategy and submit to Department of Community Affairs.	3,200,000	3,200,000
					(643,762)	Total: Non-Departmental
<i>Total: General Fund</i>			2,973,525		3,172,805	2,973,525
Development and Enforcement Services District Fund (104)						
Planning and Development	13,527,529	13,371,575	(155,954)	To adjust budget for 90 day job vacancies.	(34,949)	(155,954)
<i>Total: Development and Enforcement Services District Fund</i>			(155,954)		(34,949)	(155,954)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	133,938,946	133,903,461	(35,485)	To adjust budget for 90 day job vacancies.	-	(35,485)
<i>Total: Fire and Emergency Services District Fund</i>			(35,485)		-	(35,485)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	131,307,314	131,563,789	256,475	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	-	(147,030)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	278,505
				Total: Police Services	-	256,475
Recorder's Court	2,139,896	2,210,102	70,206	Transfer from Non-Departmental: Indigent Defense Reserve.	10,000	31,206
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	39,000
				Total: Recorder's Court	10,000	70,206
Non-Departmental	6,598,020	9,489,451	2,891,431	Transfer to Recorder's Court - From Indigent Defense Reserve.	(10,000)	(31,206)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	3,086,637
				Total: Non-Departmental	(10,000)	2,891,431
Total: Police Services District Fund			3,218,112		-	3,218,112

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	44,399,215	44,309,261	(89,954)	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	-	10,000
				To adjust budget for 90 day job vacancies.	(20,249)	(102,954)
<i>Total: Recreation Fund</i>			(89,954)		(20,249)	(89,954)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	7,580,514	7,590,987	10,473	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50.	-	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Padens Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242
				GCID20200264 Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting Improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd. with GATEWAY85 CID. Installation funded by 38% 2009 SPLOST and 62% 2014 SPLOST.	2,863	2,863
<i>Total: Street Lighting Fund</i>			10,473		2,863	10,473
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	175,000	178,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	200,000	213,728	13,728	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,803	13,728
<i>Total: Sheriff Special Justice Fund</i>			13,728		10,803	13,728
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	200,000	290,315	90,315	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,499	90,315
<i>Total: Sheriff Special Treasury Fund</i>			90,315		1,499	90,315
Solid Waste Operating Fund (595)						
Support Services	40,797,294	40,777,447	(19,847)	To adjust budget for 90 day job vacancies.	-	(19,847)
Total: Support Services					-	(19,847)
Working Capital Reserve	2,161,005	2,180,852	19,847	To adjust budget for 90 day job vacancies.	-	19,847
Total: Working Capital Reserve					-	19,847
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	979,087	963,665	(15,422)	To adjust budget for 90 day job vacancies.	-	(15,422)
Water Resources	29,478,244	29,427,191	(51,053)	To adjust budget for 90 day job vacancies.	-	(51,053)
Working Capital Reserve	-	100,375	100,375	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	57,851
Total: Working Capital Reserve					-	42,524
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	1,021,277	1,004,506	(16,771)	To adjust budget for 90 day job vacancies.	-	(16,771)
Water Resources	384,747,081	384,397,397	(349,684)	To adjust budget for 90 day job vacancies.	(8,412)	(349,684)
<i>Total: Water and Sewer Operating Fund</i>			(366,455)		(8,412)	(366,455)
Administrative Support Fund (665)						
County Administration	5,746,408	5,731,366	(15,042)	To adjust budget for 90 day job vacancies.	-	(15,042)
Financial Services	11,531,257	11,466,735	(64,522)	To adjust budget for 90 day job vacancies.	-	(64,522)
Human Resources	4,571,076	4,553,016	(18,060)	To adjust budget for 90 day job vacancies.	-	(18,060)
Information Technology	44,316,813	44,011,747	(305,066)	To adjust budget for 90 day job vacancies.		(305,066)
Law	2,766,292	2,739,586	(26,706)	To adjust budget for 90 day job vacancies.	-	(26,706)
Support Services	16,627,565	16,564,134	(63,431)	To adjust budget for 90 day job vacancies.	(15,928)	(63,431)
Working Capital Reserve	-	34,696	34,696	To adjust budget for 90 day job vacancies.	15,928	34,696
<i>Total: Administrative Support Fund</i>			(458,131)		-	(458,131)
Total Appropriation Budget Adjustments			\$ 5,243,743		\$ 3,124,360	\$ 5,243,743