



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MARCH 31, 2019
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: April 24, 2019

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

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

This report includes:

| | |
|---|---------|
| Executive Summary | Page 2 |
| Financial Summaries by Fund | Page 11 |
| Budget Adjustments by Fund Schedule | Page 54 |
| Investment Update as of December 31, 2018 | Page 62 |

EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in March and early April, including: 1) the completion of the 2019 Budget Document; 2) the mailing of annual assessment notices; and 3) the continuation of fiscal year 2020 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, a budget adjustments schedule for both revenues and appropriations, and an investment update as of December 31, 2018.

2019 Budget Document

The 2019 Budget Document was completed in late March 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.

Assessment Notices

In accordance with state law, the Gwinnett County Board of Assessors mailed 2019 annual notices of current assessment to residential and commercial property owners in early April. The notices include estimated taxes that are based on the previous year's millage rate and the current year's property value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill, which will be due in the fall, will be based on tax rates set by the Board of Commissioners and the Board of Education later this year.

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

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

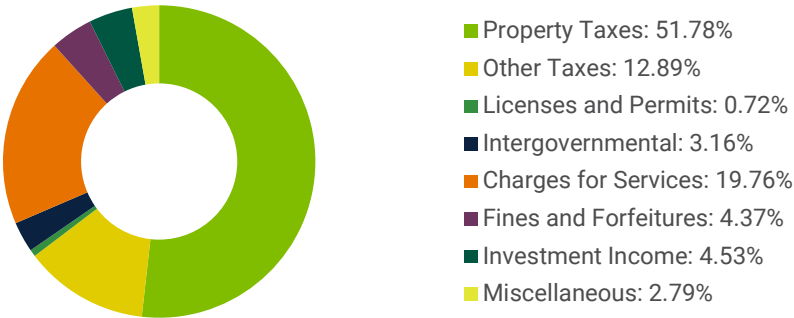
2020 Budget Preparation

As part of the fiscal year 2020 budget process, departments have submitted their capital technology requests and Capital Improvement Plan (CIP) budgets.

GENERAL FUND (PAGE 11)

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

GENERAL FUND
2019 YTD REVENUES BY CATEGORY



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

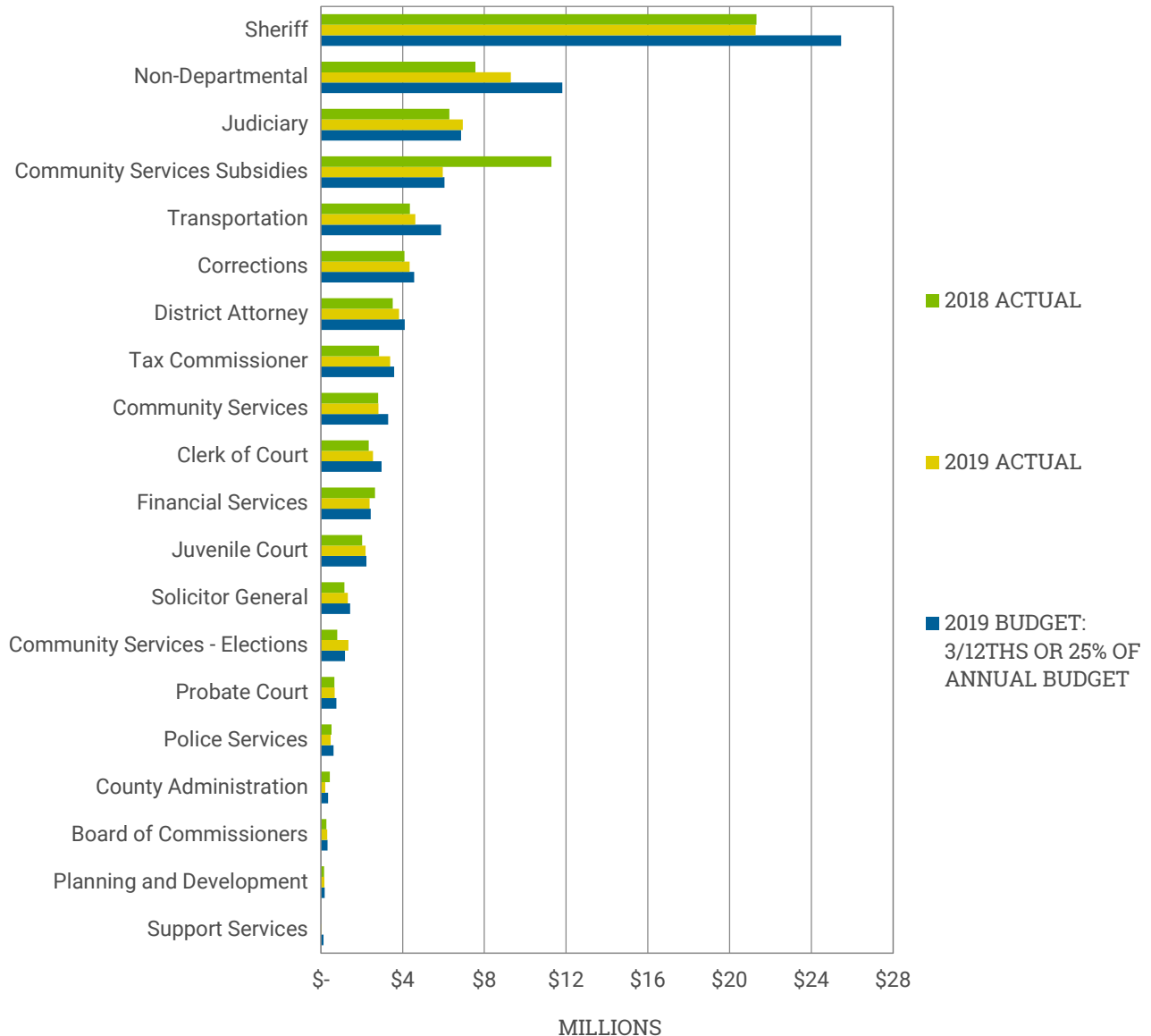
Current year motor vehicle taxes and prior year property taxes make up approximately 52 percent of year-to-date revenues in the General Fund. Total property taxes actually make up nearly 74 percent of the fund’s budgeted revenues, so the property tax percentage will increase when current year property taxes are collected later in the year.

Licenses and permits revenues increased \$53,800, or 81.3 percent, from this same time last year due to an increase in utility right-of-way permits as telecommunications providers continue installing new mini cell towers, a trend which began in late 2018. Telecommunications providers must purchase utility right-of-way permits for access to the County’s right-of-way.

Charges for services revenues are down \$229,100, or 6.5 percent, compared to this same time last year. This is primarily due to decreases in Clerk of Court and Sheriff filing fees.

Miscellaneous revenues in the General Fund are up approximately \$180,900 compared to this same time last year and are currently exceeding budgeted revenue expectations. The increase is primarily attributable to an increase in commissions collected from inmate phone equipment at the Detention Center due to a contract revision which allows the Sheriff’s Office to receive a larger portion of the commissions, as well as an increase in overtime reimbursements from the Department of Community Services to the Sheriff’s Office resulting from the 2018 elections.

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



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

Community Services Subsidies are \$5.3 million, or 47.1 percent, lower than this same time last year due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, one quarterly subsidy payment has been made to Community Services subsidy recipients for 2019, whereas at this same time last year two quarterly subsidy payments had been made.

Tax Commissioner expenditures in the General Fund are approximately \$536,200, or 18.8 percent, higher than this same time last year. This is primarily because annual expenditures for license and support

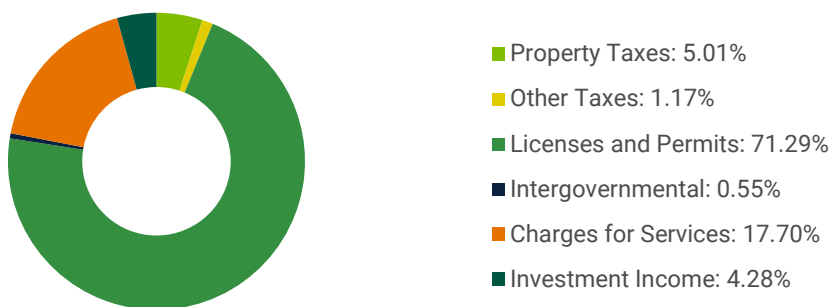
agreements were recorded in January this year, whereas the majority of the expenditures were recorded in August last year.

Community Services - Elections expenditures are up \$557,100 over this same time last year and are currently over budget, primarily due to costs related to the transit referendum. The increases are partially offset by a decrease in voting machine maintenance costs.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

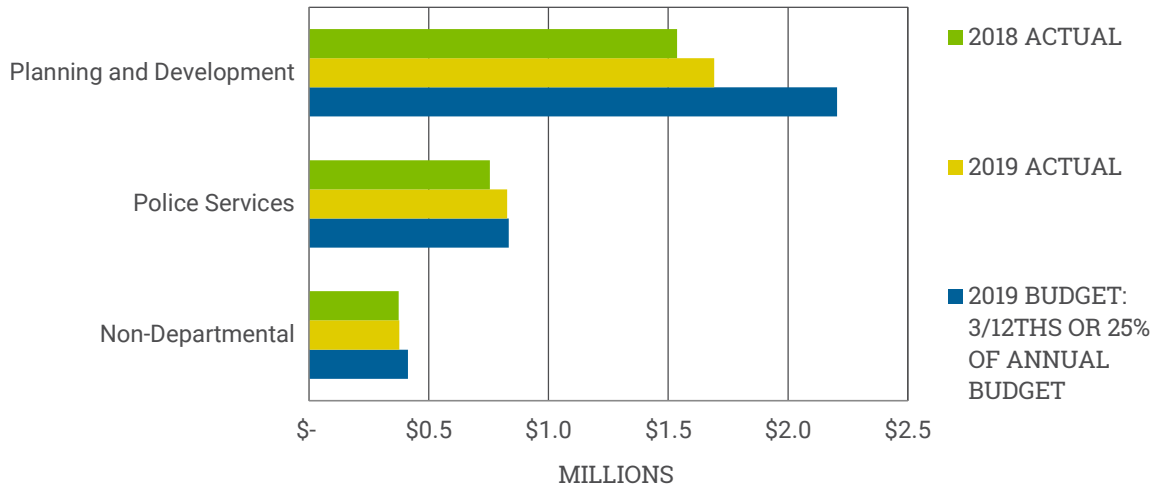
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY



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

Licenses and permits revenues in the Development and Enforcement Services District Fund are coming in approximately \$159,500, or 14.5 percent, lower than this same time last year due to a reduction in the number of building permits issued.

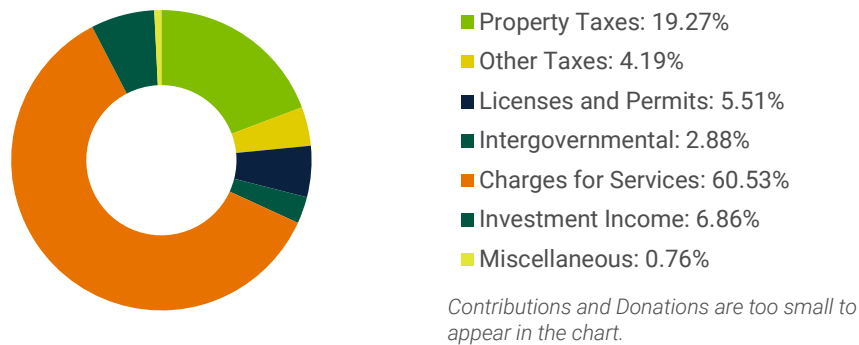
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2018-2019 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

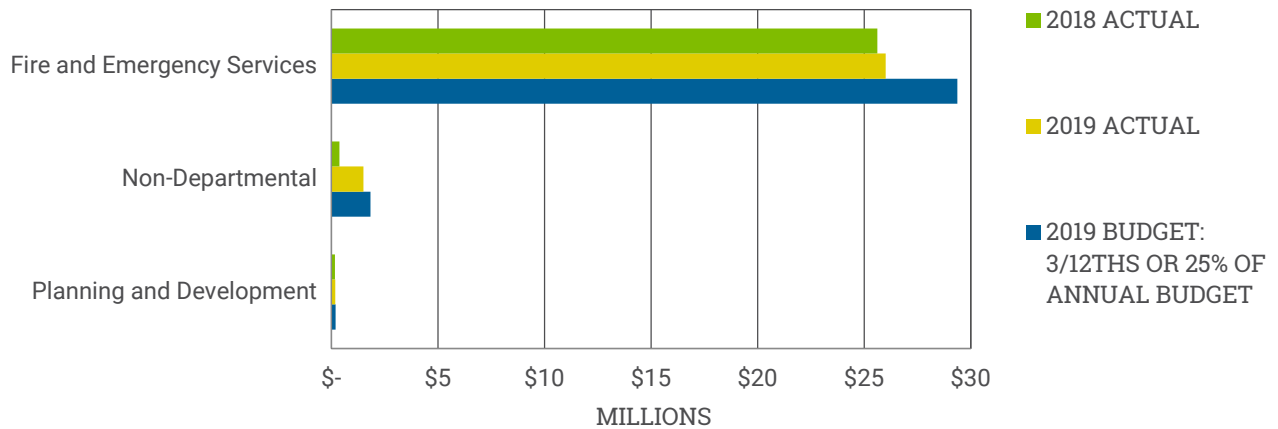
The Fire and Emergency Medical Services District Fund accounts for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible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

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



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

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

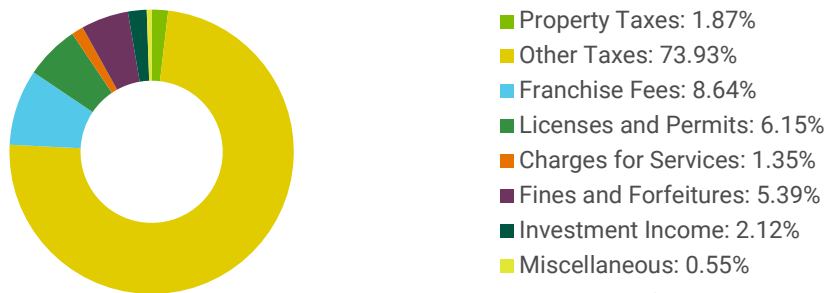


As shown in the chart above, non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$1.1 million over this same time last year due to an increase in the contribution to capital for future capital needs.

POLICE SERVICES DISTRICT FUND (PAGE 17)

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

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



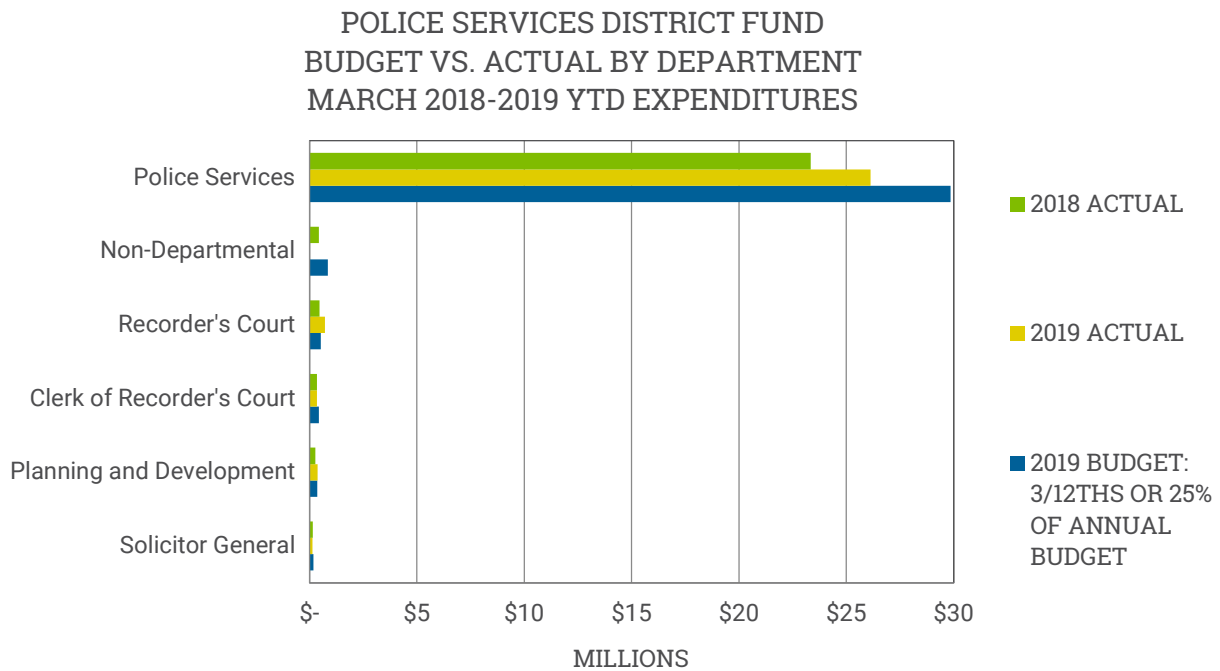
Intergovernmental revenues are too small to appear in the chart.

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

Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart 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 54 percent of the fund’s annual budget.

Charges for services in the Police Services District Fund decreased approximately \$88,000, or 25 percent, from this same time last year, primarily due to decreases in false alarm fees and alcohol permit fees.

Fines and forfeitures in the Police Services District Fund are down approximately \$305,000, or 22.5 percent, from this same time last year, primarily due to a decrease in the number of school bus citations issued. In addition, House Bill 978, which became effective July 1, 2018, reduced school bus citation fees.

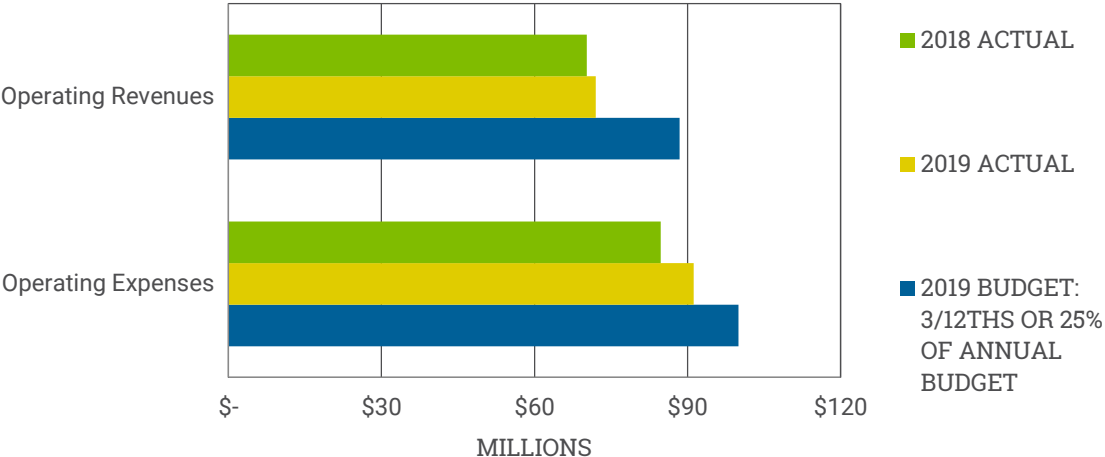


As shown in the chart above, Recorder’s Court expenditures in the Police Services District Fund are higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a retirement payout. Staff will continue to monitor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

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 2018-2019 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are approximately \$1.7 million, or 2.5 percent, higher than this time last year. This is primarily attributable to increases in water retail, sewer retail, and water base charge revenues, as well as an increase in water and sewer rates effective January 1, 2019. As of the end of March, year-to-date water consumption is up approximately 1.6 percent over last year.

Revenues are coming in approximately \$16.5 million, or 18.6 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2018. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$6.5 million, or 7.6 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund for future capital needs.

Although year-to-date expenses are higher than this time last year, they are approximately \$8.8 million, or 8.8 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

OTHER FUNDS

Charges for services revenues in the E-911 Fund are up approximately \$950,600 compared to this same time last year, primarily due to increases in Voice over Internet Protocol (VoIP) fees and prepaid wireless phone revenues. Due to a new law that went into effect January 1, 2019, prepaid wireless phone revenues are being collected monthly instead of annually. The first monthly payment for prepaid wireless phones for 2019 was received in March, whereas last year an annual payment was received in September. In addition, a prepaid wireless phone rate increase went into effect January 1, 2019 and is expected to increase total prepaid wireless revenues for the year. The year-over-year increases in VoIP fees and prepaid wireless revenues are partially offset by a decrease in other wireless (not pre-paid) revenues.

RECURRING MONTHLY FINANCIAL TRENDS

Tax revenues in the Tourism Fund are up approximately \$371,300 over this same time last year, primarily due to an increase in the hotel/motel tax rate. In May 2018, the Gwinnett County Board of Commissioners amended the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 to 8 percent. The increase allows the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County.

Law Department expenses in the Administrative Support Fund are approximately \$149,000 higher than this same time last year and currently exceed budget based on the percentage of the fiscal year that has lapsed. Staff will continue to monitor this fund throughout the year to determine if a budget adjustment is necessary.

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

General Fund (001)

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

| | FY 2019 | | | | FY 2018 | |
|--|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 158,782,104 | \$ 158,782,104 | \$ 158,782,104 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 254,281,085 | \$ 254,281,085 | \$ 10,862,415 | 4.27% | \$ 10,282,157 | 4.18% |
| Licenses and Permits | 363,300 | 363,300 | 119,949 | 33.02% | 66,146 | 18.21% |
| Intergovernmental | 3,789,369 | 3,789,369 | 530,713 | 14.01% | 641,794 | 17.90% |
| Charges for Services | 28,434,324 | 28,434,324 | 3,319,736 | 11.68% | 3,548,819 | 12.99% |
| Fines and Forfeitures | 3,669,246 | 3,669,246 | 733,929 | 20.00% | 624,516 | 14.51% |
| Investment Income | 1,728,271 | 1,728,271 | 761,222 | 44.05% | 522,973 | 60.36% |
| Contributions and Donations | 94,714 | 102,714 | 23,142 | 22.53% | 16,169 | 25.75% |
| Miscellaneous | 1,315,499 | 1,315,499 | 468,874 | 35.64% | 287,987 | 29.79% |
| Other Financing Sources | 165,000 | 165,000 | 51,441 | 31.18% | 42,990 | 26.05% |
| Revenues without Use of Fund Balance | 293,840,808 | 293,848,808 | 16,871,421 | 5.74% | 16,033,551 | 5.65% |
| Use of Fund Balance | 42,187,652 | 42,563,846 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 336,028,460 | \$ 336,412,654 | \$ 16,871,421 | 5.02% | \$ 16,033,551 | 5.01% |
| Appropriations: | | | | | | |
| Board of Commissioners | \$ 1,324,522 | \$ 1,308,905 | \$ 315,605 | 24.11% | \$ 265,870 | 20.59% |
| County Administration | 1,402,004 | 1,402,004 | 210,774 | 15.03% | 434,081 | 18.84% |
| Financial Services | 9,758,355 | 9,741,253 | 2,379,104 | 24.42% | 2,649,188 | 25.53% |
| Tax Commissioner | 14,331,834 | 14,331,834 | 3,384,135 | 23.61% | 2,847,927 | 21.53% |
| Transportation | 23,620,795 | 23,536,264 | 4,624,708 | 19.65% | 4,352,760 | 20.47% |
| Planning and Development | 735,029 | 735,029 | 174,907 | 23.80% | 155,906 | 22.32% |
| Police Services | 2,487,011 | 2,487,011 | 478,184 | 19.23% | 516,537 | 23.27% |
| Corrections | 18,337,006 | 18,236,360 | 4,335,913 | 23.78% | 4,083,661 | 23.24% |
| Community Services | 13,235,548 | 13,185,553 | 2,808,521 | 21.30% | 2,802,473 | 22.99% |
| Community Services Subsidies: | | | | | | |
| Atlanta Regional Commission | 1,095,395 | 1,095,395 | 250,943 | 22.91% | 492,700 | 49.48% |
| Board of Health | 1,574,641 | 1,574,641 | 393,660 | 25.00% | 782,196 | 50.00% |
| Coalition for Health & Human Services | 235,088 | 235,088 | 58,772 | 25.00% | 117,544 | 50.00% |
| Dept of Family & Children's Services | 660,638 | 660,638 | 165,160 | 25.00% | 330,319 | 50.00% |
| Forestry | 8,698 | 8,698 | 7,358 | 84.59% | 8,698 | 100.00% |
| Gwinnett Sexual Assault Center | 200,000 | 200,000 | 50,000 | 25.00% | 87,500 | 50.00% |
| Indigent Medical | 225,000 | 225,000 | 56,250 | 25.00% | 112,500 | 50.00% |
| Library In-House Services | 790,714 | 790,714 | 130,902 | 16.55% | 114,930 | 15.13% |
| Library Subsidy | 18,610,929 | 18,610,929 | 4,652,732 | 25.00% | 8,850,400 | 50.00% |
| Mental Health | 793,341 | 793,341 | 198,335 | 25.00% | 384,149 | 50.00% |
| Total Community Services Subsidies | 24,194,444 | 24,194,444 | 5,964,112 | 24.65% | 11,280,936 | 48.85% |
| Community Services - Elections | 4,687,116 | 4,687,116 | 1,350,925 | 28.82% | 793,861 | 10.09% |
| Juvenile Court | 8,416,428 | 8,932,928 | 2,190,222 | 24.52% | 2,016,418 | 23.66% |
| Sheriff | 101,188,350 | 101,810,850 | 21,279,232 | 20.90% | 21,309,857 | 23.40% |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

General Fund (001)

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

| | FY 2019 | | | | FY 2018 | |
|-------------------------------|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Clerk of Court | 11,855,443 | 11,855,443 | 2,547,269 | 21.49% | 2,345,327 | 22.06% |
| Judiciary | 25,078,373 | 27,428,373 | 6,947,124 | 25.33% | 6,292,053 | 26.07% |
| Probate Court | 2,941,278 | 3,025,778 | 671,992 | 22.21% | 661,167 | 22.72% |
| District Attorney | 16,386,417 | 16,386,417 | 3,824,214 | 23.34% | 3,509,587 | 22.97% |
| Solicitor General | 5,716,167 | 5,716,667 | 1,313,037 | 22.97% | 1,155,346 | 21.19% |
| Support Services | 113,022 | 161,812 | 34,605 | 21.39% | - | - |
| Non-Departmental: | | | | | | |
| Bicentennial Celebration | - | - | - | - | 38,485 | 7.70% |
| Contingency | 1,200,000 | 1,200,000 | - | 0.00% | - | 0.00% |
| Contribution to Airport | 625,000 | 1,246,295 | 311,574 | 25.00% | - | 0.00% |
| Contribution to Capital | 13,332,239 | 13,332,239 | 3,333,060 | 25.00% | 3,746,148 | 25.00% |
| Contribution to Local Transit | 13,087,000 | 13,087,000 | 3,271,750 | 25.00% | 2,366,884 | 25.00% |
| Grant Match | 200,000 | 200,000 | - | 0.00% | - | 0.00% |
| Gwinnett Hospital Authority | 1,000,000 | 1,000,000 | 1,000,000 | 100.00% | 1,000,000 | 100.00% |
| Homelessness Initiative | 1,000,000 | 1,000,000 | 950,881 | 95.09% | - | 0.00% |
| Medical Examiner | 1,321,634 | 1,321,634 | 326,408 | 24.70% | 324,656 | 24.57% |
| Motor Vehicle Contribution | 5,006,064 | 5,006,064 | - | 0.00% | - | 0.00% |
| Partnership Gwinnett | 500,000 | 500,000 | - | 0.00% | - | 0.00% |
| Pauper Burial | 200,000 | 200,000 | 27,452 | 13.73% | 16,495 | 8.05% |
| Reserves - Compensation | 450,000 | 450,000 | - | 0.00% | - | 0.00% |
| Reserves - Court Interpreters | 840,000 | 494,500 | - | 0.00% | - | 0.00% |
| Reserves - Court Reporters | 300,000 | 198,000 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 105,000 | 105,000 | - | 0.00% | - | 0.00% |
| Reserves - Indigent Defense | 5,250,000 | 2,746,000 | - | 0.00% | - | 0.00% |
| Reserves - Inmate Housing | 100,000 | 100,000 | - | 0.00% | - | 0.00% |
| Reserves - Judicial | 200,000 | 200,000 | - | 0.00% | - | 0.00% |
| Reserves - Pension | 200,000 | 200,000 | - | 0.00% | - | 0.00% |
| Reserves - Prisoner Medical | 1,750,000 | 1,109,500 | - | 0.00% | - | 0.00% |
| 800 MHZ Maintenance | 2,594,881 | 2,594,881 | 25,259 | 0.97% | 20,290 | 0.79% |
| Other Governmental Agencies | 510,000 | 510,000 | 16,363 | 3.21% | 18,387 | 3.66% |
| Other Miscellaneous | 447,500 | 447,500 | 29,549 | 6.60% | 10,572 | 5.27% |
| Total Non-Departmental | 50,219,318 | 47,248,613 | 9,292,296 | 19.67% | 7,541,917 | 15.13% |
| TOTAL APPROPRIATIONS | \$ 336,028,460 | \$ 336,412,654 | \$ 74,126,879 | 22.03% | \$ 75,014,872 | 23.45% |

Projected Fund Balance December 31 \$ 116,594,452 \$ 116,218,258

Estimated Fund Balance as of Report Date \$ 101,526,646

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

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

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 12,527,411 | \$ 12,527,411 | \$ 12,527,411 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 320,500 | \$ 320,500 | \$ 106,966 | 33.37% | \$ 110,503 | 23.13% |
| Investment Income | - | - | 49,336 | - | 36,596 | 48.79% |
| Revenues without Use of Fund Balance | 320,500 | 320,500 | 156,302 | 48.77% | 147,099 | 26.61% |
| Use of Fund Balance | 3,934,750 | 3,934,750 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 4,255,250</u> | <u>\$ 4,255,250</u> | <u>\$ 156,302</u> | 3.67% | <u>\$ 147,099</u> | 3.46% |
| Appropriations: | | | | | | |
| Debt Service | \$ 4,255,250 | \$ 4,255,250 | \$ 4,254,300 | 99.98% | \$ 4,143,700 | 97.48% |
| TOTAL APPROPRIATIONS | <u>\$ 4,255,250</u> | <u>\$ 4,255,250</u> | <u>\$ 4,254,300</u> | 99.98% | <u>\$ 4,143,700</u> | 97.48% |
| Projected Fund Balance December 31 | \$ 8,592,661 | \$ 8,592,661 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 8,429,413 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

| | FY 2019 | | | | FY 2018 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 10,802,303 | \$ 10,802,303 | \$ 10,802,302 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 7,347,080 | \$ 7,347,080 | \$ 81,869 | 1.11% | \$ 87,831 | 1.27% |
| Licenses and Permits | 3,951,600 | 3,951,600 | 943,173 | 23.87% | 1,102,624 | 27.20% |
| Intergovernmental | 51,710 | 51,710 | 7,279 | 14.08% | 7,876 | 17.65% |
| Charges for Services | 415,755 | 415,755 | 234,138 | 56.32% | 195,612 | 37.63% |
| Investment Income | 163,000 | 163,000 | 56,604 | 34.73% | 47,300 | 72.77% |
| Miscellaneous | - | - | - | - | 710 | - |
| Other Financing Sources | 349,260 | 349,260 | - | 0.00% | - | 0.00% |
| Revenues without Use of Fund Balance | 12,278,405 | 12,278,405 | 1,323,063 | 10.78% | 1,441,953 | 11.78% |
| Use of Fund Balance | 1,602,967 | 1,533,469 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 13,881,372 | \$ 13,811,874 | \$ 1,323,063 | 9.58% | \$ 1,441,953 | 11.26% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 8,876,588 | \$ 8,822,484 | \$ 1,691,404 | 19.17% | \$ 1,536,970 | 19.33% |
| Police Services | 3,351,716 | 3,336,322 | 828,067 | 24.82% | 755,724 | 23.53% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 50,000 | 50,000 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 7,000 | 7,000 | - | 0.00% | - | 0.00% |
| Non-Departmental D&E | 1,596,068 | 1,596,068 | 377,642 | 23.66% | 375,000 | 23.65% |
| Total Non-Departmental | 1,653,068 | 1,653,068 | 377,642 | 22.84% | 375,000 | 22.83% |
| TOTAL APPROPRIATIONS | \$ 13,881,372 | \$ 13,811,874 | \$ 2,897,113 | 20.98% | \$ 2,667,694 | 20.84% |
| Projected Fund Balance December 31 | \$ 9,199,336 | \$ 9,268,834 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 9,228,252 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

| | FY 2019 | | | | FY 2018 | |
|--|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 57,781,169 | \$ 57,781,169 | \$ 57,781,169 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 100,603,441 | \$ 100,603,441 | \$ 1,092,275 | 1.09% | \$ 1,147,353 | 1.22% |
| Licenses and Permits | 855,000 | 855,000 | 256,704 | 30.02% | 210,081 | 23.32% |
| Intergovernmental | 678,572 | 678,572 | 134,133 | 19.77% | 101,660 | 16.34% |
| Charges for Services | 15,554,860 | 15,554,860 | 2,818,594 | 18.12% | 2,707,571 | 17.48% |
| Investment Income | 519,000 | 519,000 | 319,545 | 61.57% | 178,810 | 99.34% |
| Contributions and Donations | - | - | 1,160 | - | 25 | - |
| Miscellaneous | 2,000 | 2,000 | 35,465 | 1,773.25% | 29,421 | 1,961.40% |
| Other Financing Sources | 3,104,536 | 3,104,536 | - | 0.00% | - | 0.00% |
| Revenues without Use of Fund Balance | 121,317,409 | 121,317,409 | 4,657,876 | 3.84% | 4,374,921 | 3.75% |
| Use of Fund Balance | 4,749,765 | 4,287,815 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 126,067,174 | \$ 125,605,224 | \$ 4,657,876 | 3.71% | \$ 4,374,921 | 3.75% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 792,002 | \$ 792,002 | \$ 178,855 | 22.58% | \$ 167,847 | 21.57% |
| Fire and Emergency Services | 117,960,492 | 117,498,542 | 26,007,314 | 22.13% | 25,617,413 | 23.11% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 200,000 | 200,000 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 160,000 | 160,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Fire EMS Fund | 6,954,680 | 6,954,680 | 1,508,670 | 21.69% | 375,000 | 15.50% |
| Total Non-Departmental | 7,314,680 | 7,314,680 | 1,508,670 | 20.63% | 375,000 | 13.49% |
| TOTAL APPROPRIATIONS | \$ 126,067,174 | \$ 125,605,224 | \$ 27,694,839 | 22.05% | \$ 26,160,260 | 22.40% |
| Projected Fund Balance December 31 | \$ 53,031,404 | \$ 53,493,354 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 34,744,206 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Loganville EMS District Fund (103)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 716,882 | \$ 716,882 | \$ 716,882 | | | |
| Revenues: | | | | | | |
| Investment Income | \$ 11,000 | \$ 11,000 | \$ 3,312 | 30.11% | \$ 1,629 | 36.20% |
| Revenues without Use of Fund Balance | 11,000 | 11,000 | 3,312 | 30.11% | 1,629 | 36.20% |
| Use of Fund Balance | 32,875 | 32,875 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 43,875 | \$ 43,875 | \$ 3,312 | 7.55% | \$ 1,629 | 3.60% |
| Appropriations: | | | | | | |
| Loganville EMS | \$ 43,875 | \$ 43,875 | \$ 939 | 2.14% | \$ 1,335 | 2.95% |
| TOTAL APPROPRIATIONS | \$ 43,875 | \$ 43,875 | \$ 939 | 2.14% | \$ 1,335 | 2.95% |
| Projected Fund Balance December 31 | \$ 684,007 | \$ 684,007 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 719,255 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Services District Fund (106)

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

| | FY 2019 | | | | FY 2018 | |
|--|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 69,163,459 | \$ 69,163,459 | \$ 69,163,459 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 67,052,043 | \$ 67,052,043 | \$ 16,447,278 | 24.53% | \$ 15,760,210 | 25.26% |
| Insurance Premium Taxes | 30,291,123 | 30,291,123 | - | 0.00% | - | 0.00% |
| Licenses and Permits | 4,125,000 | 4,125,000 | 1,197,572 | 29.03% | 1,244,460 | 30.46% |
| Intergovernmental | 286,382 | 286,382 | 40,614 | 14.18% | 42,327 | 16.58% |
| Charges for Services | 1,083,577 | 1,083,577 | 263,177 | 24.29% | 351,146 | 44.72% |
| Fines and Forfeitures | 7,899,723 | 7,899,723 | 1,049,948 | 13.29% | 1,354,963 | 16.67% |
| Investment Income | 920,000 | 920,000 | 414,003 | 45.00% | 256,229 | 73.21% |
| Miscellaneous | 318,668 | 318,668 | 107,455 | 33.72% | 107,977 | 28.26% |
| Other Financing Sources | 1,552,268 | 1,552,268 | - | 0.00% | - | 0.00% |
| Revenues without Use of Fund Balance | 113,528,784 | 113,528,784 | 19,520,047 | 17.19% | 19,117,312 | 17.44% |
| Use of Fund Balance | 15,823,764 | 15,188,576 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 129,352,548 | \$ 128,717,360 | \$ 19,520,047 | 15.17% | \$ 19,117,312 | 16.38% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 1,439,938 | \$ 1,439,938 | \$ 368,335 | 25.58% | \$ 264,871 | 24.97% |
| Police Services | 119,904,576 | 119,394,388 | 26,125,362 | 21.88% | 23,344,726 | 22.00% |
| Recorder's Court | 2,057,036 | 2,110,036 | 715,464 | 33.91% | 463,013 | 24.21% |
| Solicitor General | 696,760 | 696,760 | 135,090 | 19.39% | 153,241 | 20.75% |
| Clerk of Recorder's Court | 1,702,352 | 1,702,352 | 347,612 | 20.42% | 340,670 | 19.44% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 200,000 | 200,000 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 248,000 | 248,000 | - | 0.00% | - | 0.00% |
| Other Governmental Agencies | 120,636 | 120,636 | - | 0.00% | - | 0.00% |
| Non-Departmental Police | 2,983,250 | 2,805,250 | - | 0.00% | 436,863 | 9.54% |
| Total Non-Departmental | 3,551,886 | 3,373,886 | - | 0.00% | 436,863 | 8.49% |
| TOTAL APPROPRIATIONS | \$ 129,352,548 | \$ 128,717,360 | \$ 27,691,863 | 21.51% | \$ 25,003,384 | 21.42% |
| Projected Fund Balance December 31 | \$ 53,339,695 | \$ 53,974,883 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 60,991,643 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Recreation Fund (105)

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

| | FY 2019 | | | | FY 2018 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 21,247,814 | \$ 21,247,814 | \$ 21,247,814 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 31,052,806 | \$ 31,052,806 | \$ 669,124 | 2.15% | \$ 665,037 | 2.22% |
| Intergovernmental | 202,469 | 202,469 | 28,912 | 14.28% | 29,497 | 15.89% |
| Charges for Services | 4,894,639 | 4,894,639 | 892,788 | 18.24% | 828,915 | 17.13% |
| Investment Income | 219,000 | 219,000 | 104,683 | 47.80% | 75,252 | 100.34% |
| Contributions and Donations | 15,300 | 15,300 | 3 | 0.02% | 17 | 0.04% |
| Miscellaneous | 2,543,893 | 2,546,393 | 634,302 | 24.91% | 612,868 | 23.37% |
| Other Financing Sources | 26,930 | 26,930 | - | 0.00% | - | 0.00% |
| Revenues without Use of Fund Balance | 38,955,037 | 38,957,537 | 2,329,812 | 5.98% | 2,211,586 | 5.86% |
| Use of Fund Balance | 5,765,469 | 5,658,106 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 44,720,506 | \$ 44,615,643 | \$ 2,329,812 | 5.22% | \$ 2,211,586 | 5.55% |
| Appropriations: | | | | | | |
| Community Services | \$ 42,497,783 | \$ 42,392,920 | \$ 8,232,471 | 19.42% | \$ 7,662,793 | 20.14% |
| Support Services | 185,490 | 185,490 | 30,142 | 16.25% | 44,308 | 23.12% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 50,000 | 50,000 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 15,000 | 15,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Recreation Fund | 1,972,233 | 1,972,233 | 489,308 | 24.81% | 384,443 | 24.76% |
| Total Non-Departmental | 2,037,233 | 2,037,233 | 489,308 | 24.02% | 384,443 | 23.76% |
| TOTAL APPROPRIATIONS | \$ 44,720,506 | \$ 44,615,643 | \$ 8,751,921 | 19.62% | \$ 8,091,544 | 20.30% |
| Projected Fund Balance December 31 | \$ 15,482,345 | \$ 15,589,708 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 14,825,705 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Gwinnett Place TAD Fund (165)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 887,943 | \$ 887,943 | \$ 887,943 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 44,925 | - | \$ - | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 44,925</u> | - | <u>\$ -</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ 887,943 | \$ 887,943 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 932,868 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Indian Trail TAD Fund (162)

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

| | FY 2019 | | | FY 2018 | | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 1,436,846 | \$ 1,436,846 | \$ 1,436,846 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 13,647 | - | \$ 10,893 | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13,647</u> | - | <u>\$ 10,893</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ 1,436,846 | \$ 1,436,846 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,450,493 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Jimmy Carter Boulevard TAD Fund (161)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 4,424,843 | \$ 4,424,843 | \$ 4,424,843 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 4,439 | - | \$ 15,310 | - |
| Investment Income | - | - | 24,016 | - | - | - |
| TOTAL REVENUES | \$ - | \$ - | \$ 28,455 | - | \$ 15,310 | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | \$ - | \$ - | \$ - | - | \$ - | - |
| Projected Fund Balance December 31 | \$ 4,424,843 | \$ 4,424,843 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 4,453,298 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Lake Lucerne TAD Fund (164)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 119,435 | \$ 119,435 | \$ 119,435 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 5,474 | - | \$ - | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,474</u> | - | <u>\$ -</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ 119,435 | \$ 119,435 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 124,909 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Park Place TAD Fund (163)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 477,380 | \$ 477,380 | \$ 477,380 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 5,355 | - | \$ 734 | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,355</u> | - | <u>\$ 734</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ 477,380 | \$ 477,380 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 482,735 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Speed Hump Fund (003)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 1,237,727 | \$ 1,237,727 | \$ 1,237,727 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 122,000 | \$ 122,000 | \$ 767 | 0.63% | \$ 872 | 0.72% |
| Investment Income | 19,000 | 19,000 | 8,527 | 44.88% | 2,455 | 35.07% |
| Revenues without Use of Fund Balance | 141,000 | 141,000 | 9,294 | 6.59% | 3,327 | 2.58% |
| Use of Fund Balance | 19,222 | 19,222 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 160,222 | \$ 160,222 | \$ 9,294 | 5.80% | \$ 3,327 | 2.06% |
| Appropriations: | | | | | | |
| Transportation | \$ 160,222 | \$ 160,222 | \$ 24,379 | 15.22% | \$ 3,706 | 2.29% |
| TOTAL APPROPRIATIONS | \$ 160,222 | \$ 160,222 | \$ 24,379 | 15.22% | \$ 3,706 | 2.29% |
| Projected Fund Balance December 31 | \$ 1,218,505 | \$ 1,218,505 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,222,642 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Street Lighting Fund (002)

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

| | FY 2019 | | | | FY 2018 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 2,716,913 | \$ 2,716,913 | \$ 2,716,913 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 7,694,702 | \$ 7,702,358 | \$ 26,004 | 0.34% | \$ 43,130 | 0.58% |
| Investment Income | 9,000 | 9,000 | 14,028 | 155.87% | 9,281 | 248.16% |
| Miscellaneous | - | - | 2,232 | - | - | - |
| TOTAL REVENUES | \$ 7,703,702 | \$ 7,711,358 | \$ 42,264 | 0.55% | \$ 52,411 | 0.69% |
| Appropriations: | | | | | | |
| Transportation | \$ 7,553,875 | \$ 7,561,531 | \$ 1,320,622 | 17.47% | \$ 1,250,898 | 16.56% |
| Appropriations without Contribution to Fund Balance | 7,553,875 | 7,561,531 | 1,320,622 | 17.47% | 1,250,898 | 16.56% |
| Contribution to Fund Balance | 149,827 | 149,827 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 7,703,702 | \$ 7,711,358 | \$ 1,320,622 | 17.13% | \$ 1,250,898 | 16.56% |
| Projected Fund Balance December 31 | \$ 2,866,740 | \$ 2,866,740 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,438,555 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Authority Imaging Fund (020)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 2,191,948 | \$ 2,191,948 | \$ 2,191,948 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 607,088 | \$ 607,088 | \$ 147,553 | 24.31% | \$ 142,015 | 23.42% |
| Investment Income | 2,015 | 2,015 | 538 | 26.70% | 693 | 28.79% |
| Revenues without Use of Fund Balance | 609,103 | 609,103 | 148,091 | 24.31% | 142,708 | 23.44% |
| Use of Fund Balance | 273,548 | 273,548 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 882,651 | \$ 882,651 | \$ 148,091 | 16.78% | \$ 142,708 | 11.98% |
| Appropriations: | | | | | | |
| Clerk of Court | \$ 882,651 | \$ 882,651 | \$ 220,663 | 25.00% | \$ 297,855 | 25.00% |
| TOTAL APPROPRIATIONS | \$ 882,651 | \$ 882,651 | \$ 220,663 | 25.00% | \$ 297,855 | 25.00% |
| Projected Fund Balance December 31 | \$ 1,918,400 | \$ 1,918,400 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 2,119,376 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 416,272 | \$ 416,272 | \$ 416,272 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 112,520 | \$ 112,520 | \$ 25,831 | 22.96% | \$ 26,660 | 27.37% |
| Miscellaneous | 15,000 | 15,000 | 3,556 | 23.71% | 3,591 | 37.41% |
| TOTAL REVENUES | \$ 127,520 | \$ 127,520 | \$ 29,387 | 23.05% | \$ 30,251 | 28.27% |
| Appropriations: | | | | | | |
| Corrections | \$ 21,315 | \$ 21,315 | \$ 1,998 | 9.37% | \$ 2,385 | 11.74% |
| Appropriations without Contribution to Fund Balance | 21,315 | 21,315 | 1,998 | 9.37% | 2,385 | 11.74% |
| Contribution to Fund Balance | 106,205 | 106,205 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 127,520 | \$ 127,520 | \$ 1,998 | 1.57% | \$ 2,385 | 2.23% |
| Projected Fund Balance December 31 | \$ 522,477 | \$ 522,477 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 443,661 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 851,592 | \$ 851,592 | \$ 851,592 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ 756,090 | \$ 756,090 | \$ 103,545 | 13.69% | \$ 119,000 | 15.87% |
| Investment Income | 2,500 | 2,500 | 339 | 13.56% | 3,606 | 144.24% |
| Revenues without Use of Fund Balance | 758,590 | 758,590 | 103,884 | 13.69% | 122,606 | 16.30% |
| Use of Fund Balance | 185,687 | 185,687 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 944,277</u> | <u>\$ 944,277</u> | <u>\$ 103,884</u> | 11.00% | <u>\$ 122,606</u> | 13.87% |
| Appropriations: | | | | | | |
| District Attorney | \$ 342,198 | \$ 342,198 | \$ 78,356 | 22.90% | \$ 72,813 | 22.45% |
| Solicitor General | 602,079 | 602,079 | 93,142 | 15.47% | 118,289 | 21.13% |
| TOTAL APPROPRIATIONS | <u>\$ 944,277</u> | <u>\$ 944,277</u> | <u>\$ 171,498</u> | 18.16% | <u>\$ 191,102</u> | 21.62% |
| Projected Fund Balance December 31 | \$ 665,905 | \$ 665,905 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 783,978 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 415,426 | \$ 415,426 | \$ 415,426 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ - | \$ - | - | \$ 106,894 | 152.10% |
| Revenues without Use of Fund Balance | - | - | - | - | 106,894 | 152.10% |
| Use of Fund Balance | 137,000 | 137,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 137,000 | \$ 137,000 | \$ - | 0.00% | \$ 106,894 | 50.83% |
| Appropriations: | | | | | | |
| District Attorney | \$ 137,000 | \$ 137,000 | \$ 7,453 | 5.44% | \$ 1,451 | 0.69% |
| TOTAL APPROPRIATIONS | \$ 137,000 | \$ 137,000 | \$ 7,453 | 5.44% | \$ 1,451 | 0.69% |
| Projected Fund Balance December 31 | \$ 278,426 | \$ 278,426 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 407,973 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 46,451 | \$ 46,451 | \$ 46,451 | | | |
| Revenues: | | | | | | |
| Use of Fund Balance | \$ 13,338 | \$ 13,338 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL REVENUES | <u>\$ 13,338</u> | <u>\$ 13,338</u> | <u>\$ -</u> | 0.00% | <u>\$ -</u> | 0.00% |
| Appropriations: | | | | | | |
| District Attorney | \$ 13,338 | \$ 13,338 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 13,338</u> | <u>\$ 13,338</u> | <u>\$ -</u> | 0.00% | <u>\$ -</u> | 0.00% |
| Projected Fund Balance December 31 | \$ 33,113 | \$ 33,113 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 46,451 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

E-911 Fund (095)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 25,748,225 | \$ 25,748,225 | \$ 25,748,225 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 16,339,604 | \$ 16,339,604 | \$ 5,202,428 | 31.84% | \$ 4,251,820 | 25.02% |
| Investment Income | 415,000 | 415,000 | 145,004 | 34.94% | 104,171 | 45.91% |
| Revenues without Use of Fund Balance | 16,754,604 | 16,754,604 | 5,347,432 | 31.92% | 4,355,991 | 25.30% |
| Use of Fund Balance | 8,608,279 | 8,542,879 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 25,362,883 | \$ 25,297,483 | \$ 5,347,432 | 21.14% | \$ 4,355,991 | 19.26% |
| Appropriations: | | | | | | |
| Police Services | \$ 20,889,405 | \$ 20,824,005 | \$ 3,915,448 | 18.80% | \$ 3,496,645 | 19.17% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 20,000 | 20,000 | - | 0.00% | - | 0.00% |
| Other Governmental Agencies | 3,999,440 | 3,999,440 | - | 0.00% | - | 0.00% |
| Non-Departmental E-911 | 454,038 | 454,038 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 4,473,478 | 4,473,478 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 25,362,883 | \$ 25,297,483 | \$ 3,915,448 | 15.48% | \$ 3,496,645 | 15.46% |
| Projected Fund Balance December 31 | \$ 17,139,946 | \$ 17,205,346 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 27,180,209 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 163,142 | \$ 163,142 | \$ 163,142 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 69,744 | \$ 69,744 | \$ 16,249 | 23.30% | \$ 17,535 | 32.77% |
| TOTAL REVENUES | <u>\$ 69,744</u> | <u>\$ 69,744</u> | <u>\$ 16,249</u> | 23.30% | <u>\$ 17,535</u> | 28.49% |
| Appropriations: | | | | | | |
| Juvenile Court | \$ 43,068 | \$ 43,068 | \$ 10,127 | 23.51% | \$ 6,819 | 11.08% |
| Appropriations without Contribution to Fund Balance | 43,068 | 43,068 | 10,127 | 23.51% | 6,819 | 11.08% |
| Contribution to Fund Balance | 26,676 | 26,676 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | <u>\$ 69,744</u> | <u>\$ 69,744</u> | <u>\$ 10,127</u> | 14.52% | <u>\$ 6,819</u> | 11.08% |
| Projected Fund Balance December 31 | \$ 189,818 | \$ 189,818 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 169,264 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 648,187 | \$ 648,187 | \$ 648,187 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 1,911 | \$ 7,925 | 414.70% | \$ 130,499 | 130.66% |
| Revenues without Use of Fund Balance | - | 1,911 | 7,925 | 414.70% | 130,499 | 130.66% |
| Use of Fund Balance | 110,000 | 108,089 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 110,000 | \$ 110,000 | \$ 7,925 | 7.20% | \$ 130,499 | 26.05% |
| Appropriations: | | | | | | |
| Police Services | \$ 110,000 | \$ 110,000 | \$ 22,790 | 20.72% | \$ 64,461 | 12.87% |
| TOTAL APPROPRIATIONS | \$ 110,000 | \$ 110,000 | \$ 22,790 | 20.72% | \$ 64,461 | 12.87% |
| Projected Fund Balance December 31 | \$ 538,187 | \$ 540,098 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 633,322 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Police Special State Fund (072)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 2,677,050 | \$ 2,677,050 | \$ 2,677,050 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 4,390 | \$ 13,322 | 303.46% | \$ 24,216 | 274.87% |
| Revenues without Use of Fund Balance | - | 4,390 | 13,322 | 303.46% | 24,216 | 274.87% |
| Use of Fund Balance | 1,068,395 | 1,605,165 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 1,068,395</u> | <u>\$ 1,609,555</u> | <u>\$ 13,322</u> | 0.83% | <u>\$ 24,216</u> | 4.16% |
| Appropriations: | | | | | | |
| Police Services | \$ 1,068,395 | \$ 1,609,555 | \$ 170,897 | 10.62% | \$ 13,046 | 2.24% |
| TOTAL APPROPRIATIONS | <u>\$ 1,068,395</u> | <u>\$ 1,609,555</u> | <u>\$ 170,897</u> | 10.62% | <u>\$ 13,046</u> | 2.24% |
| Projected Fund Balance December 31 | \$ 1,608,655 | \$ 1,071,885 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 2,519,475 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 3,556,654 | \$ 3,556,654 | \$ 3,556,654 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 868,607 | \$ 868,607 | \$ 127,864 | 14.72% | \$ 202,312 | 26.70% |
| Investment Income | - | - | 20,136 | - | 6,961 | - |
| TOTAL REVENUES | \$ 868,607 | \$ 868,607 | \$ 148,000 | 17.04% | \$ 209,273 | 27.62% |
| Appropriations: | | | | | | |
| Sheriff | \$ 819,720 | \$ 819,720 | \$ 52,552 | 6.41% | \$ 59,110 | 9.85% |
| Appropriations without Contribution to Fund Balance | 819,720 | 819,720 | 52,552 | 6.41% | 59,110 | 9.85% |
| Contribution to Fund Balance | 48,887 | 48,887 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 868,607 | \$ 868,607 | \$ 52,552 | 6.05% | \$ 59,110 | 7.80% |
| Projected Fund Balance December 31 | \$ 3,605,541 | \$ 3,605,541 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 3,652,102 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 427,746 | \$ 427,746 | \$ 427,746 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 56,980 | \$ 59,859 | 105.05% | \$ 37,454 | 100.00% |
| Other Financing Sources | - | - | 3,660 | - | - | - |
| Revenues without Use of Fund Balance | - | 56,980 | 63,519 | 111.48% | 37,454 | 100.00% |
| Use of Fund Balance | 100,000 | 100,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 100,000 | \$ 156,980 | \$ 63,519 | 40.46% | \$ 37,454 | 27.25% |
| Appropriations: | | | | | | |
| Sheriff | \$ 100,000 | \$ 156,980 | \$ 23,737 | 15.12% | \$ 572 | 0.42% |
| TOTAL APPROPRIATIONS | \$ 100,000 | \$ 156,980 | \$ 23,737 | 15.12% | \$ 572 | 0.42% |
| Projected Fund Balance December 31 | \$ 327,746 | \$ 327,746 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 467,528 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 469,388 | \$ 469,388 | \$ 469,388 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ - | \$ - | - | \$ 27,918 | - |
| Other Financing Sources | - | - | 7,098 | - | - | - |
| Revenues without Use of Fund Balance | - | - | 7,098 | - | 27,918 | - |
| Use of Fund Balance | 150,000 | 150,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 150,000</u> | <u>\$ 150,000</u> | <u>\$ 7,098</u> | 4.73% | <u>\$ 27,918</u> | 18.61% |
| Appropriations: | | | | | | |
| Sheriff | \$ 150,000 | \$ 150,000 | \$ - | 0.00% | \$ 65,586 | 43.72% |
| TOTAL APPROPRIATIONS | <u>\$ 150,000</u> | <u>\$ 150,000</u> | <u>\$ -</u> | 0.00% | <u>\$ 65,586</u> | 43.72% |
| Projected Fund Balance December 31 | \$ 319,388 | \$ 319,388 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 476,486 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 405,218 | \$ 405,218 | \$ 405,218 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ - | \$ - | - | \$ 45,070 | 6,107.05% |
| Investment Income | - | - | 66 | - | 49 | - |
| Revenues without Use of Fund Balance | - | - | 66 | - | 45,119 | 6,113.69% |
| Use of Fund Balance | 100,000 | 100,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 100,000 | \$ 100,000 | \$ 66 | 0.07% | \$ 45,119 | 59.57% |
| Appropriations: | | | | | | |
| Sheriff | \$ 100,000 | \$ 100,000 | \$ - | 0.00% | \$ 6,060 | 8.00% |
| TOTAL APPROPRIATIONS | \$ 100,000 | \$ 100,000 | \$ - | 0.00% | \$ 6,060 | 8.00% |
| Projected Fund Balance December 31 | \$ 305,218 | \$ 305,218 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 405,284 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Stadium Fund (055)

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

| | FY 2019 | | | | FY 2018 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 2,164,024 | \$ 2,164,024 | \$ 2,164,024 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 875,000 | \$ 875,000 | \$ 142,387 | 16.27% | \$ 164,997 | 18.86% |
| Intergovernmental | 400,000 | 400,000 | 400,000 | 100.00% | 400,000 | 100.00% |
| Charges for Services | 1,078,465 | 1,078,465 | - | 0.00% | 130,942 | 12.36% |
| Investment Income | - | - | 2,355 | - | - | - |
| Miscellaneous | - | - | - | - | 1 | - |
| TOTAL REVENUES | <u>\$ 2,353,465</u> | <u>\$ 2,353,465</u> | <u>\$ 544,742</u> | 23.15% | <u>\$ 695,940</u> | 29.82% |
| Appropriations: | | | | | | |
| Stadium Operations | \$ 2,075,829 | \$ 2,075,829 | \$ 1,594,384 | 76.81% | \$ 1,219,939 | 71.59% |
| Appropriations without Contribution to Fund Balance | 2,075,829 | 2,075,829 | 1,594,384 | 76.81% | 1,219,939 | 71.59% |
| Contribution to Fund Balance | 277,636 | 277,636 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 2,353,465</u> | <u>\$ 2,353,465</u> | <u>\$ 1,594,384</u> | 67.75% | <u>\$ 1,219,939</u> | 52.27% |
| Projected Fund Balance December 31 | \$ 2,441,660 | \$ 2,441,660 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,114,382 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Tree Bank Fund (040)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 328,505 | \$ 328,505 | \$ 328,505 | | | |
| Revenues: | | | | | | |
| Licenses and Permits | \$ 10,000 | \$ 10,000 | \$ - | 0.00% | \$ - | 0.00% |
| Revenues without Use of Fund Balance | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| Use of Fund Balance | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 20,000 | \$ 20,000 | \$ - | 0.00% | \$ - | 0.00% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 20,000 | \$ 20,000 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 20,000 | \$ 20,000 | \$ - | 0.00% | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 318,505 | \$ 318,505 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 328,505 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Tourism Fund (050)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Fund Balance as of January 1 | \$ 8,233,652 | \$ 8,233,652 | \$ 8,233,652 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 12,057,470 | \$ 12,057,470 | \$ 1,958,269 | 16.24% | \$ 1,587,019 | 16.11% |
| Charges for Services | 100 | 100 | 322 | 322.00% | - | 0.00% |
| Investment Income | - | - | 35,198 | - | 23,197 | 92.79% |
| Revenues without Use of Fund Balance | 12,057,570 | 12,057,570 | 1,993,789 | 16.54% | 1,610,216 | 16.30% |
| Use of Fund Balance | 1,368,342 | 1,368,342 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 13,425,912 | \$ 13,425,912 | \$ 1,993,789 | 14.85% | \$ 1,610,216 | 16.30% |
| Appropriations: | | | | | | |
| Facility Debt | \$ 8,967,215 | \$ 8,967,215 | \$ 3,195,243 | 35.63% | \$ 1,109,928 | 22.56% |
| Tourism | 4,458,697 | 4,458,697 | 989,580 | 22.19% | 813,417 | 20.92% |
| TOTAL APPROPRIATIONS | \$ 13,425,912 | \$ 13,425,912 | \$ 4,184,823 | 31.17% | \$ 1,923,345 | 19.47% |
| Projected Fund Balance December 31 | \$ 6,865,310 | \$ 6,865,310 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 6,042,618 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Airport Operating Fund (520)

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

| | FY 2019 | | | | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 849,808 | \$ 849,808 | \$ 849,808 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 160,000 | \$ 160,000 | \$ 62,694 | 39.18% | \$ 40,919 | 25.57% |
| Miscellaneous | 1,140,000 | 1,140,000 | 199,148 | 17.47% | 206,998 | 26.54% |
| Other Financing Sources | 625,000 | 1,246,295 | 311,574 | 25.00% | 9,180 | 36.72% |
| Revenues without Use of Net Position | 1,925,000 | 2,546,295 | 573,416 | 22.52% | 257,097 | 26.64% |
| Use of Net Position | 476,059 | 476,059 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 2,401,059 | \$ 3,022,354 | \$ 573,416 | 18.97% | \$ 257,097 | 22.39% |
| Appropriations: | | | | | | |
| Transportation* | \$ 2,400,059 | \$ 3,021,354 | \$ 510,710 | 16.90% | \$ 248,810 | 21.69% |
| Non-Departmental: | | | | | | |
| Reserves - Fuel/Parts | 1,000 | 1,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 1,000 | 1,000 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 2,401,059 | \$ 3,022,354 | \$ 510,710 | 16.90% | \$ 248,810 | 21.67% |
| Projected Net Position December 31 | \$ 373,749 | \$ 373,749 | | | | |
| Estimated Net Position as of Report Date | | | \$ 912,514 | | | |

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Economic Development Operating Fund (530)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 236,678 | \$ 236,678 | \$ 236,678 | | | |
| Revenues: | | | | | | |
| Investment Income | \$ - | \$ - | \$ 4,480 | - | \$ - | - |
| Miscellaneous | 5,257,000 | 5,257,000 | 707,068 | 13.45% | - | - |
| TOTAL REVENUES | <u>\$ 5,257,000</u> | <u>\$ 5,257,000</u> | <u>\$ 711,548</u> | 13.54% | <u>\$ -</u> | - |
| Appropriations: | | | | | | |
| Non-Departmental: | | | | | | |
| Economic Development Activity | 5,257,000 | 5,257,000 | 584,732 | 11.12% | - | - |
| Total Non-Departmental | <u>5,257,000</u> | <u>5,257,000</u> | <u>584,732</u> | 11.12% | <u>-</u> | - |
| TOTAL APPROPRIATIONS | <u>\$ 5,257,000</u> | <u>\$ 5,257,000</u> | <u>\$ 584,732</u> | 11.12% | <u>\$ -</u> | - |
| Projected Net Position December 31 | \$ 236,678 | \$ 236,678 | | | | |
| Estimated Net Position as of Report Date | | | \$ 363,494 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Local Transit Operating Fund (515)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 6,256,104 | \$ 6,256,104 | \$ 6,256,104 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 3,281,000 | \$ 3,281,000 | \$ 832,133 | 25.36% | \$ 684,398 | 21.83% |
| Investment Income | 159,000 | 159,000 | 46,082 | 28.98% | 23,868 | 28.41% |
| Miscellaneous | - | - | 6,419 | - | 5,660 | 25.73% |
| Other Financing Sources | 13,087,000 | 13,087,000 | 3,271,750 | 25.00% | 2,366,884 | 25.00% |
| Revenues without Use of Net Position | 16,527,000 | 16,527,000 | 4,156,384 | 25.15% | 3,080,810 | 24.24% |
| Use of Net Position | 859,029 | 859,029 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 17,386,029 | \$ 17,386,029 | \$ 4,156,384 | 23.91% | \$ 3,080,810 | 21.42% |
| Appropriations: | | | | | | |
| Transportation* | \$ 17,386,029 | \$ 17,386,029 | \$ 2,478,322 | 14.25% | \$ 2,152,458 | 14.97% |
| TOTAL APPROPRIATIONS | \$ 17,386,029 | \$ 17,386,029 | \$ 2,478,322 | 14.25% | \$ 2,152,458 | 14.97% |
| Projected Net Position December 31 | \$ 5,397,075 | \$ 5,397,075 | | | | |
| Estimated Net Position as of Report Date | | | \$ 7,934,166 | | | |

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

| | FY 2019 | | | | FY 2018 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 23,602,280 | \$ 23,602,280 | \$ 23,602,280 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 775,000 | \$ 775,000 | \$ 27,797 | 3.59% | \$ 1,547 | 0.20% |
| Charges for Services | 40,642,006 | 40,642,006 | 9,899,096 | 24.36% | 11,376,857 | 24.86% |
| Investment Income | 825,000 | 825,000 | 312,334 | 37.86% | 239,179 | 79.73% |
| Miscellaneous | 150 | 150 | - | 0.00% | 316 | 210.67% |
| TOTAL REVENUES | <u>\$ 42,242,156</u> | <u>\$ 42,242,156</u> | <u>\$ 10,239,227</u> | 24.24% | <u>\$ 11,617,899</u> | 24.81% |
| Appropriations: | | | | | | |
| Support Services | \$ 39,267,952 | \$ 39,267,952 | \$ 6,451,776 | 16.43% | \$ 7,097,644 | 15.73% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | <u>10,000</u> | <u>10,000</u> | <u>-</u> | 0.00% | <u>-</u> | 0.00% |
| Appropriations without Working Capital Reserve | <u>39,277,952</u> | <u>39,277,952</u> | <u>6,451,776</u> | 16.43% | <u>7,097,644</u> | 15.73% |
| Working Capital Reserve | 2,964,204 | 2,964,204 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 42,242,156</u> | <u>\$ 42,242,156</u> | <u>\$ 6,451,776</u> | 15.27% | <u>\$ 7,097,644</u> | 15.16% |
| Projected Net Position December 31 | \$ 26,566,484 | \$ 26,566,484 | | | | |
| Estimated Net Position as of Report Date | | | \$ 27,389,731 | | | |

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Stormwater Operating Fund (590)

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

| | FY 2019 | | | | FY 2018 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 21,989,903 | \$ 21,989,903 | \$ 21,989,903 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 29,660,000 | \$ 29,660,000 | \$ 184,725 | 0.62% | \$ 201,425 | 0.64% |
| Investment Income | 415,000 | 415,000 | 118,925 | 28.66% | 131,407 | 37.02% |
| Miscellaneous | 20,000 | 20,000 | - | 0.00% | 480 | 3.20% |
| Revenues without Use of Net Position | 30,095,000 | 30,095,000 | 303,650 | 1.01% | 333,312 | 1.04% |
| Use of Net Position | 12,525,129 | 12,466,124 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 42,620,129 | \$ 42,561,124 | \$ 303,650 | 0.71% | \$ 333,312 | 0.84% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 968,714 | \$ 950,426 | \$ 191,896 | 20.19% | \$ 138,503 | 17.63% |
| Water Resources* | 41,561,415 | 41,520,698 | 10,005,617 | 24.10% | 8,860,305 | 22.83% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 50,000 | 50,000 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Stormwater | 30,000 | 30,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 90,000 | 90,000 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 42,620,129 | \$ 42,561,124 | \$ 10,197,513 | 23.96% | \$ 8,998,808 | 22.68% |
| Projected Net Position December 31 | \$ 9,464,774 | \$ 9,523,779 | | | | |
| Estimated Net Position as of Report Date | | | \$ 12,096,040 | | | |

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 152,419,332 | \$ 152,419,332 | \$ 152,419,332 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 326,757,000 | \$ 326,757,000 | \$ 65,903,560 | 20.17% | \$ 64,019,211 | 20.29% |
| Investment Income | 3,000,000 | 3,000,000 | 806,417 | 26.88% | 615,593 | 123.12% |
| Contributions and Donations | 24,000,000 | 24,000,000 | 5,206,462 | 21.69% | 5,396,722 | 36.12% |
| Miscellaneous | - | - | 70,380 | - | 224,335 | - |
| Revenues without Use of Net Position | 353,757,000 | 353,757,000 | 71,986,819 | 20.35% | 70,255,861 | 21.23% |
| Use of Net Position | 46,380,158 | 45,992,967 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 400,137,158 | \$ 399,749,967 | \$ 71,986,819 | 18.01% | \$ 70,255,861 | 18.80% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 960,459 | \$ 938,257 | \$ 236,452 | 25.20% | \$ 223,060 | 22.54% |
| Water Resources* | 399,011,699 | 398,646,710 | 90,936,080 | 22.81% | 84,485,095 | 22.68% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 50,000 | 50,000 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 65,000 | 65,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Water Resources | 50,000 | 50,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 165,000 | 165,000 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 400,137,158 | \$ 399,749,967 | \$ 91,172,532 | 22.81% | \$ 84,708,155 | 22.67% |
| Projected Net Position December 31 | \$ 106,039,174 | \$ 106,426,365 | | | | |
| Estimated Net Position as of Report Date | | | \$ 133,233,619 | | | |

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

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Administrative Support Fund (665)

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

| | FY 2019 | | | | FY 2018 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | % Actual to Current Budget | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 10,073,443 | \$ 10,073,443 | \$ 10,073,443 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 76,209,908 | \$ 76,209,908 | \$ 17,130,555 | 22.48% | \$ 15,144,480 | 23.41% |
| Investment Income | 168,000 | 168,000 | 57,989 | 34.52% | 45,602 | 76.00% |
| Miscellaneous | 243,565 | 243,565 | 75,707 | 31.08% | 61,087 | 23.59% |
| Revenues without Use of Net Position | 76,621,473 | 76,621,473 | 17,264,251 | 22.53% | 15,251,169 | 23.46% |
| Use of Net Position | 1,311,267 | 495,151 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 77,932,740 | \$ 77,116,624 | \$ 17,264,251 | 22.39% | \$ 15,251,169 | 22.71% |
| Appropriations: | | | | | | |
| County Administration | \$ 5,028,477 | \$ 4,986,672 | \$ 1,029,649 | 20.65% | \$ 868,990 | 20.95% |
| Financial Services | 10,876,154 | 10,647,174 | 2,293,415 | 21.54% | 2,113,480 | 21.16% |
| Human Resources | 4,481,617 | 4,403,502 | 882,231 | 20.03% | 917,409 | 22.49% |
| Information Technology Services | 39,640,173 | 39,463,400 | 6,845,762 | 17.35% | 6,223,901 | 18.80% |
| Law | 2,519,422 | 2,343,204 | 711,241 | 30.35% | 562,266 | 22.72% |
| Support Services | 14,314,697 | 14,200,472 | 2,748,019 | 19.35% | 2,628,402 | 20.81% |
| Non-Departmental: | | | | | | |
| Reserves - Fuel/Parts | 4,000 | 4,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Admin Support | 1,068,200 | 1,068,200 | 160,053 | 14.98% | 229,948 | 32.00% |
| Total Non-Departmental | 1,072,200 | 1,072,200 | 160,053 | 14.93% | 229,948 | 31.83% |
| TOTAL APPROPRIATIONS | \$ 77,932,740 | \$ 77,116,624 | \$ 14,670,370 | 19.02% | \$ 13,544,396 | 20.17% |
| Projected Net Position December 31 | \$ 8,762,176 | \$ 9,578,292 | | | | |
| Estimated Net Position as of Report Date | | | \$ 12,667,324 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Auto Liability Fund (606)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 2,071,410 | \$ 2,071,410 | \$ 2,071,410 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 1,750,000 | \$ 1,750,000 | \$ 437,500 | 25.00% | \$ 200,000 | 25.00% |
| Investment Income | 47,000 | 47,000 | 17,899 | 38.08% | 9,325 | 58.28% |
| TOTAL REVENUES | \$ 1,797,000 | \$ 1,797,000 | \$ 455,399 | 25.34% | \$ 209,325 | 20.23% |
| Appropriations: | | | | | | |
| Financial Services | \$ 1,782,672 | \$ 1,782,672 | \$ 178,677 | 10.02% | \$ 301,144 | 29.10% |
| Appropriations without Working Capital Reserve | 1,782,672 | 1,782,672 | 178,677 | 10.02% | 301,144 | 29.10% |
| Working Capital Reserve | 14,328 | 14,328 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 1,797,000 | \$ 1,797,000 | \$ 178,677 | 9.94% | \$ 301,144 | 29.10% |
| Projected Net Position December 31 | \$ 2,085,738 | \$ 2,085,738 | | | | |
| Estimated Net Position as of Report Date | | | \$ 2,348,132 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Fleet Management Fund (610)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 892,793 | \$ 892,793 | \$ 892,793 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 8,348,219 | \$ 8,348,219 | \$ 1,940,506 | 23.24% | \$ 1,510,276 | 22.80% |
| Miscellaneous | 367,865 | 367,865 | 1,055 | 0.29% | 272,397 | 98.77% |
| Other Financing Sources | - | - | 14,178 | - | - | - |
| TOTAL REVENUES | \$ 8,716,084 | \$ 8,716,084 | \$ 1,955,739 | 22.44% | \$ 1,782,673 | 23.40% |
| Appropriations: | | | | | | |
| Support Services | \$ 7,704,250 | \$ 7,679,896 | \$ 1,563,767 | 20.36% | \$ 1,606,678 | 21.67% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 4,000 | 4,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Fleet Management | 200,000 | 200,000 | 50,000 | 25.00% | 47,650 | 25.00% |
| Total Non-Departmental | 214,000 | 214,000 | 50,000 | 23.36% | 47,650 | 23.29% |
| Appropriations without Working Capital Reserve | 7,918,250 | 7,893,896 | 1,613,767 | 20.44% | 1,654,328 | 21.72% |
| Working Capital Reserve | 797,834 | 822,188 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 8,716,084 | \$ 8,716,084 | \$ 1,613,767 | 18.51% | \$ 1,654,328 | 21.72% |
| Projected Net Position December 31 | \$ 1,690,627 | \$ 1,714,981 | | | | |
| Estimated Net Position as of Report Date | | | \$ 1,234,765 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 26,486,275 | \$ 26,486,275 | \$ 26,486,275 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 60,135,459 | \$ 60,135,459 | \$ 16,792,831 | 27.93% | \$ 15,593,179 | 27.29% |
| Investment Income | 550,000 | 550,000 | 168,618 | 30.66% | 113,499 | 45.40% |
| Miscellaneous | - | - | 70,047 | - | 91,204 | - |
| Revenues without Use of Net Position | 60,685,459 | 60,685,459 | 17,031,496 | 28.07% | 15,797,882 | 27.52% |
| Use of Net Position | 3,756,347 | 3,729,067 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 64,441,806 | \$ 64,414,526 | \$ 17,031,496 | 26.44% | \$ 15,797,882 | 25.90% |
| Appropriations: | | | | | | |
| Human Resources | \$ 64,431,806 | \$ 64,404,526 | \$ 14,159,399 | 21.99% | \$ 13,130,390 | 21.53% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 64,441,806 | \$ 64,414,526 | \$ 14,159,399 | 21.98% | \$ 13,130,390 | 21.53% |
| Projected Net Position December 31 | \$ 22,729,928 | \$ 22,757,208 | | | | |
| Estimated Net Position as of Report Date | | | \$ 29,358,372 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Risk Management Fund (602)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 7,350,265 | \$ 7,350,265 | \$ 7,350,265 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 6,250,000 | \$ 6,250,000 | \$ 1,562,500 | 25.00% | \$ 1,250,000 | 25.00% |
| Investment Income | 165,000 | 165,000 | 50,197 | 30.42% | 39,564 | 40.58% |
| Miscellaneous | - | - | 9,275 | - | 11,432 | - |
| Revenues without Use of Net Position | 6,415,000 | 6,415,000 | 1,621,972 | 25.28% | 1,300,996 | 25.52% |
| Use of Net Position | 2,202,887 | 2,202,887 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 8,617,887 | \$ 8,617,887 | \$ 1,621,972 | 18.82% | \$ 1,300,996 | 17.35% |
| Appropriations: | | | | | | |
| Financial Services | \$ 8,607,887 | \$ 8,607,887 | \$ 3,582,855 | 41.62% | \$ 3,362,430 | 44.89% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 8,617,887 | \$ 8,617,887 | \$ 3,582,855 | 41.57% | \$ 3,362,430 | 44.83% |
| Projected Net Position December 31 | \$ 5,147,378 | \$ 5,147,378 | | | | |
| Estimated Net Position as of Report Date | | | \$ 5,389,382 | | | |

YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

| | FY 2019 | | | % Actual to Current Budget | FY 2018 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2019 Adopted Budget | Current Annual Budget as of 03/31/2019 | Actuals YTD as of 03/31/2019 | | Actuals YTD as of 03/31/2018 | % Actual to 03/31/2018 Budget |
| Estimated Net Position January 1 | \$ 7,038,702 | \$ 7,038,702 | \$ 7,038,702 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 3,125,000 | \$ 3,125,000 | \$ 781,250 | 25.00% | \$ 625,000 | 25.00% |
| Investment Income | 230,000 | 230,000 | 67,530 | 29.36% | 42,509 | 33.08% |
| Miscellaneous | - | - | 5,543 | - | 33,496 | - |
| Revenues without Use of Net Position | 3,355,000 | 3,355,000 | 854,323 | 25.46% | 701,005 | 26.67% |
| Use of Net Position | 2,406,539 | 2,406,539 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 5,761,539 | \$ 5,761,539 | \$ 854,323 | 14.83% | \$ 701,005 | 17.93% |
| Appropriations: | | | | | | |
| Human Resources | \$ 5,751,539 | \$ 5,751,539 | \$ 1,205,034 | 20.95% | \$ 762,801 | 19.56% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 10,000 | 10,000 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 5,761,539 | \$ 5,761,539 | \$ 1,205,034 | 20.92% | \$ 762,801 | 19.51% |
| Projected Net Position December 31 | \$ 4,632,163 | \$ 4,632,163 | | | | |
| Estimated Net Position as of Report Date | | | \$ 6,687,991 | | | |

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 3/31/2019

| Department/Fund | 2019 Adopted Budget | 2019 Current Annual Budget - March | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|------------------------------------|---------------------------------------|--|---------------|--------------|
| General Fund (001) | | | | | | |
| Contributions and Donations | \$ 94,714 | \$ 102,714 | \$ 8,000 | GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County. | \$ - | \$ 4,000 |
| | | | | GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances. | 4,000 | 4,000 |
| | | | | Total: Contributions and Donations | 4,000 | 8,000 |
| Use of Fund Balance | 42,187,652 | 42,563,846 | 376,194 | GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version. | - | 48,790 |
| | | | | GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc. | 621,295 | 621,295 |
| | | | | To adjust budget for 90 day job vacancies. | (71,962) | (293,891) |
| | | | | Total: Use of Fund Balance | 549,333 | 376,194 |
| <i>Total: General Fund</i> | | | 384,194 | | 553,333 | 384,194 |
| Development and Enforcement Services District Fund (104) | | | | | | |
| Use of Fund Balance | 1,602,967 | 1,533,469 | (69,498) | To adjust budget for 90 day job vacancies. | (15,685) | (69,498) |
| <i>Total: Development and Enforcement Services District Fund</i> | | | (69,498) | | (15,685) | (69,498) |
| Fire and Emergency Medical Services District Fund (102) | | | | | | |
| Use of Fund Balance | 4,749,765 | 4,287,815 | (461,950) | To adjust budget for 90 day job vacancies. | (54,482) | (461,950) |
| <i>Total: Fire and Emergency Medical Services District Fund</i> | | | (461,950) | | (54,482) | (461,950) |
| Police Services District Fund (106) | | | | | | |
| Use of Fund Balance | 15,823,764 | 15,188,576 | (635,188) | To adjust budget for 90 day job vacancies. | (170,866) | (635,188) |
| <i>Total: Police Services District Fund</i> | | | (635,188) | | (170,866) | (635,188) |

| Department/Fund | 2019 Adopted Budget | 2019 Current Annual Budget - March | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|------------------------------------|---------------------------------------|--|---------------|--------------|
| Recreation Fund (105) | | | | | | |
| Miscellaneous | 2,543,893 | 2,546,393 | 2,500 | GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville. | - | 2,500 |
| Use of Fund Balance | 5,765,469 | 5,658,106 | (107,363) | To adjust budget for 90 day job vacancies. | (21,475) | (104,863) |
| | | | | GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville. | - | (2,500) |
| | | | | Total: Use of Fund Balance | (21,475) | (107,363) |
| <i>Total: Recreation Fund</i> | | | (104,863) | | (21,475) | (104,863) |
| Street Lighting Fund (002) | | | | | | |
| Charges for Services | 7,694,702 | 7,702,358 | 7,656 | GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill. | 2,184 | 2,184 |
| | | | | GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2. | 3,432 | 3,432 |
| | | | | GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1. | 2,040 | 2,040 |
| <i>Total: Street Lighting Fund</i> | | | 7,656 | | 7,656 | 7,656 |
| E-911 Fund (095) | | | | | | |
| Use of Fund Balance | 8,608,279 | 8,542,879 | (65,400) | To adjust budget for 90 day job vacancies. | (9,852) | (65,400) |
| <i>Total: E-911 Fund</i> | | | (65,400) | | (9,852) | (65,400) |
| Police Special Justice Fund (070) | | | | | | |
| Fines and Forfeitures | - | 1,911 | 1,911 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 1,911 |
| Use of Fund Balance | 110,000 | 108,089 | (1,911) | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | (1,911) |
| <i>Total: Police Special Justice Fund</i> | | | - | | - | - |

| Department/Fund | 2019 Adopted Budget | 2019 Current Annual Budget - March | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|------------------------------------|---------------------------------------|---|---------------------|-----------------------|
| Police Special State Fund (072) | | | | | | |
| Fines and Forfeitures | - | 4,390 | 4,390 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | 3,820 | 4,390 |
| Use of Fund Balance | 1,068,395 | 1,605,165 | 536,770 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | (3,820) | (4,390) |
| | | | | GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation. | 541,160 | 541,160 |
| | | | | Total: Use of Fund Balance | 537,340 | 536,770 |
| <i>Total: Police Special State Fund</i> | | | 541,160 | | 541,160 | 541,160 |
| Sheriff Special Justice Fund (065) | | | | | | |
| Fines and Forfeitures | - | 56,980 | 56,980 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | 1,251 | 56,980 |
| <i>Total: Sheriff Special Justice Fund</i> | | | 56,980 | | 1,251 | 56,980 |
| Airport Operating Fund (520) | | | | | | |
| Other Financing Sources | 625,000 | 1,246,295 | 621,295 | GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc. | 621,295 | 621,295 |
| <i>Total: Airport Operating Fund</i> | | | 621,295 | | 621,295 | 621,295 |
| Stormwater Operating Fund (590) | | | | | | |
| Use of Net Position | 12,525,129 | 12,466,124 | (59,005) | To adjust budget for 90 day job vacancies. | - | (59,005) |
| <i>Total: Stormwater Operating Fund</i> | | | (59,005) | | - | (59,005) |
| Water and Sewer Operating Fund (501) | | | | | | |
| Use of Net Position | 46,380,158 | 45,992,967 | (387,191) | To adjust budget for 90 day job vacancies. | (21,387) | (387,191) |
| <i>Total: Water and Sewer Operating Fund</i> | | | (387,191) | | (21,387) | (387,191) |
| Administrative Support Fund (665) | | | | | | |
| Use of Net Position | 1,311,267 | 495,151 | (816,116) | To adjust budget for 90 day job vacancies. | (207,923) | (816,116) |
| <i>Total: Administrative Support Fund</i> | | | (816,116) | | (207,923) | (816,116) |
| Group Self-Insurance Fund (605) | | | | | | |
| Use of Net Position | 3,756,347 | 3,729,067 | (27,280) | To adjust budget for 90 day job vacancies. | (13,688) | (27,280) |
| <i>Total: Group Self-Insurance Fund</i> | | | (27,280) | | (13,688) | (27,280) |
| Total Revenue Budget Adjustments | | | \$ (1,015,206) | | \$ 1,209,337 | \$ (1,015,206) |

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 3/31/2019

| Department/Fund | 2019 Adopted Budget | 2019 Current Annual Budget - March | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---------------------------|---------------------|------------------------------------|---------------------------------------|--|---------------|--------------|
| General Fund (001) | | | | | | |
| Board of Commissioners | \$ 1,324,522 | \$ 1,308,905 | \$ (15,617) | To adjust budget for 90 day job vacancies. | \$ - | \$ (15,617) |
| Financial Services | 9,758,355 | 9,741,253 | (17,102) | To adjust budget for 90 day job vacancies. | (17,102) | (17,102) |
| Transportation | 23,620,795 | 23,536,264 | (84,531) | To adjust budget for 90 day job vacancies. | (17,457) | (84,531) |
| Corrections | 18,337,006 | 18,236,360 | (100,646) | To adjust budget for 90 day job vacancies. | (20,170) | (118,646) |
| | | | | Transfer from Non-Departmental: Inmate Medical Reserve. | - | 18,000 |
| | | | | Total: Juvenile Court | (20,170) | (100,646) |
| Community Services | 13,235,548 | 13,185,553 | (49,995) | To adjust budget for 90 day job vacancies. | (17,233) | (57,995) |
| | | | | GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County. | - | 4,000 |
| | | | | GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances. | 4,000 | 4,000 |
| | | | | Total: Community Services | (13,233) | (49,995) |
| Juvenile Court | 8,416,428 | 8,932,928 | 516,500 | Transfer from Non-Departmental: Court Reporters Reserve. | - | 101,500 |
| | | | | Transfer from Non-Departmental: Indigent Defense Reserve. | - | 352,000 |
| | | | | Transfer from Non-Departmental: Court Interpreters Reserve. | - | 63,000 |
| | | | | Total: Juvenile Court | - | 516,500 |
| Sheriff | 101,188,350 | 101,810,850 | 622,500 | Transfer from Non-Departmental: Inmate Medical Reserve. | - | 622,500 |
| | | | | Total: Sheriff | - | 622,500 |

| Department/Fund | 2019 Adopted Budget | 2019 Current Annual Budget - March | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|-------------------------------|---------------------|------------------------------------|---------------------------------------|--|----------------|----------------|
| Judiciary | 25,078,373 | 27,428,373 | 2,350,000 | Transfer from Non-Departmental: Indigent Defense Reserve. | - | 2,072,000 |
| | | | | Transfer from Non-Departmental: Court Interpreters Reserve. | - | 278,000 |
| | | | | Transfer from Non-Departmental: Court Reporters Reserve. | - | - |
| | | | | Total: Judiciary | - | 2,350,000 |
| Probate Court | 2,941,278 | 3,025,778 | 84,500 | Transfer from Non-Departmental: Court Interpreters Reserve. | - | 4,500 |
| | | | | Transfer from Non-Departmental: Indigent Defense Reserve. | - | 80,000 |
| | | | | Total: Probate Court | - | 84,500 |
| Solicitor General | 5,716,167 | 5,716,667 | 500 | Transfer from Non-Departmental: Court Reporters Reserve. | - | 500 |
| Support Services | 113,022 | 161,812 | 48,790 | GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version. | - | 48,790 |
| Non-Departmental: | | | | | | |
| Contribution to Airport | 625,000 | 1,246,295 | 621,295 | GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc. | 621,295 | 621,295 |
| Reserves - Court Interpreters | 840,000 | 494,500 | (345,500) | Transfer to Juvenile Court. | - | (63,000) |
| | | | | Transfer to Judiciary. | - | (278,000) |
| | | | | Transfer to Probate Court. | - | (4,500) |
| | | | | Total: Reserves - Court Interpreters | - | (345,500) |
| Reserves - Court Reporters | 300,000 | 198,000 | (102,000) | Transfer to Juvenile Court. | - | (12,500) |
| | | | | Transfer to Judiciary. | - | (89,000) |
| | | | | Transfer to Solicitor General. | - | (500) |
| | | | | Total: Reserves - Court Reporters | - | (102,000) |
| Reserves - Indigent Defense | 5,250,000 | 2,746,000 | (2,504,000) | Transfer to Juvenile Court. | - | (352,000) |
| | | | | Transfer to Judiciary. | - | (2,072,000) |
| | | | | Transfer to Probate Court. | - | (80,000) |
| | | | | Total: Reserves - Indigent Defense | - | (2,504,000) |
| Reserves - Prisoner Medical | 1,750,000 | 1,109,500 | (640,500) | Transfer to Corrections. | - | (18,000) |
| | | | | Transfer to Sheriff. | - | (622,500) |
| | | | | Total: Reserves - Prisoner Medical | - | (640,500) |
| Total Non-Departmental | | | (2,970,705) | | 621,295 | (2,970,705) |
| Total: General Fund | | | 384,194 | | 553,333 | 384,194 |

| Department/Fund | 2019 Adopted Budget | 2019 Current Annual Budget - March | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|------------------------------------|---------------------------------------|--|---------------|--------------|
| Development and Enforcement Services District Fund (104) | | | | | | |
| Planning and Development | 8,876,588 | 8,822,484 | (54,104) | To adjust budget for 90 day job vacancies. | (15,685) | (54,104) |
| Police Services | 3,351,716 | 3,336,322 | (15,394) | To adjust budget for 90 day job vacancies. | - | (15,394) |
| <i>Total: Development and Enforcement Services District Fund</i> | | | (69,498) | | (15,685) | (69,498) |
| Fire and Emergency Medical Services District Fund (102) | | | | | | |
| Fire and Emergency Services | 117,960,492 | 117,498,542 | (461,950) | To adjust budget for 90 day job vacancies. | (54,482) | (461,950) |
| <i>Total: Fire and Emergency Services District Fund</i> | | | (461,950) | | (54,482) | (461,950) |
| Police Services District Fund (106) | | | | | | |
| Police Services | 119,904,576 | 119,394,388 | (510,188) | To adjust budget for 90 day job vacancies. | (170,866) | (635,188) |
| | | | | Transfer from Non-Departmental: Inmate Medical Reserve. | - | 125,000 |
| | | | | Total: Police Services | (170,866) | (510,188) |
| Recorder's Court | 2,057,036 | 2,110,036 | 53,000 | Transfer from Non-Departmental: Indigent Defense Reserve. | - | 14,000 |
| | | | | Transfer from Non-Departmental: Court Interpreter's Reserve. | - | 39,000 |
| | | | | Total: Recorder's Court | - | 53,000 |
| Non-Departmental | 3,551,886 | 3,373,886 | (178,000) | Transfer to Recorder's Court - From Indigent Defense Reserve. | - | (14,000) |
| | | | | Transfer to Police Services - From Court Interpreter's Reserve. | - | (39,000) |
| | | | | Transfer to Police Services - From Inmate Medical Reserve. | - | (125,000) |
| | | | | Total: Non-Departmental | - | (178,000) |
| <i>Total: Police Services District Fund</i> | | | (635,188) | | (170,866) | (635,188) |
| Recreation Fund (105) | | | | | | |
| Community Services | 42,497,783 | 42,392,920 | (104,863) | To adjust budget for 90 day job vacancies. | (21,475) | (104,863) |
| <i>Total: Recreation Fund</i> | | | (104,863) | | (21,475) | (104,863) |
| Street Lighting Fund (002) | | | | | | |
| Transportation | 7,553,875 | 7,561,531 | 7,656 | GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill. | 2,184 | 2,184 |
| | | | | GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2. | 3,432 | 3,432 |
| | | | | GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1. | 2,040 | 2,040 |
| <i>Total: Street Lighting Fund</i> | | | 7,656 | | 7,656 | 7,656 |

| Department/Fund | 2019 Adopted Budget | 2019 Current Annual Budget - March | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|------------------------------------|---------------------------------------|---|---------------|--------------|
| E-911 Fund (095) | | | | | | |
| Police Services | 20,889,405 | 20,824,005 | (65,400) | To adjust budget for 90 day job vacancies. | (9,852) | (65,400) |
| <i>Total: E-911 Fund</i> | | | (65,400) | | (9,852) | (65,400) |
| Police Special State Fund (072) | | | | | | |
| Police Special Investigations | 1,068,395 | 1,609,555 | 541,160 | GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation. | 541,160 | 541,160 |
| <i>Total: Police Special State Fund</i> | | | 541,160 | | 541,160 | 541,160 |
| Sheriff Special Justice Fund (065) | | | | | | |
| Sheriff Special Operations | 100,000 | 156,980 | 56,980 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | 1,251 | 56,980 |
| <i>Total: Sheriff Special Justice Fund</i> | | | 56,980 | | 1,251 | 56,980 |
| Airport Operating Fund (520) | | | | | | |
| Transportation | 2,400,059 | 3,021,354 | 621,295 | GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc. | 621,295 | 621,295 |
| <i>Total: Airport Operating Fund</i> | | | 621,295 | | 621,295 | 621,295 |
| Stormwater Operating Fund (590) | | | | | | |
| Planning and Development | 968,714 | 950,426 | (18,288) | To adjust budget for 90 day job vacancies. | - | (18,288) |
| Water Resources | 41,561,415 | 41,520,698 | (40,717) | To adjust budget for 90 day job vacancies. | - | (40,717) |
| <i>Total: Stormwater Operating Fund</i> | | | (59,005) | | - | (59,005) |
| Water and Sewer Operating Fund (501) | | | | | | |
| Planning and Development | 960,459 | 938,257 | (22,202) | To adjust budget for 90 day job vacancies. | - | (22,202) |
| Water Resources | 399,011,699 | 398,646,710 | (364,989) | To adjust budget for 90 day job vacancies. | (21,387) | (364,989) |
| <i>Total: Water and Sewer Operating Fund</i> | | | (387,191) | | (21,387) | (387,191) |

| Department/Fund | 2019 Adopted Budget | 2019 Current Annual Budget - March | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|------------------------------------|---------------------------------------|--|---------------------|-----------------------|
| Administrative Support Fund (665) | | | | | | |
| County Administration | 5,028,477 | 4,986,672 | (41,805) | To adjust budget for 90 day job vacancies. | - | (41,805) |
| Financial Services | 10,876,154 | 10,647,174 | (228,980) | To adjust budget for 90 day job vacancies. | (130,195) | (228,980) |
| Human Resources | 4,481,617 | 4,403,502 | (78,115) | To adjust budget for 90 day job vacancies. | - | (78,115) |
| Information Technology | 39,640,173 | 39,463,400 | (176,773) | To adjust budget for 90 day job vacancies. | - | (176,773) |
| Law | 2,519,422 | 2,343,204 | (176,218) | To adjust budget for 90 day job vacancies. | (47,607) | (176,218) |
| Support Services | 14,314,697 | 14,200,472 | (114,225) | To adjust budget for 90 day job vacancies. | (30,121) | (114,225) |
| <i>Total: Administrative Support Fund</i> | | | (816,116) | | (207,923) | (816,116) |
| Fleet Management Fund (610) | | | | | | |
| Support Services | 7,704,250 | 7,679,896 | (24,354) | To adjust budget for 90 day job vacancies. | (13,799) | (24,354) |
| Working Capital Reserve | 797,834 | 822,188 | 24,354 | To adjust budget for 90 day job vacancies. | 13,799 | 24,354 |
| <i>Total: Fleet Management Fund</i> | | | - | | - | - |
| Group Self-Insurance Fund (605) | | | | | | |
| Human Resources | 64,431,806 | 64,404,526 | (27,280) | To adjust budget for 90 day job vacancies. | (13,688) | (27,280) |
| <i>Total: Group Self-Insurance Fund</i> | | | (27,280) | | (13,688) | (27,280) |
| Total Appropriation Budget Adjustments | | | \$ (1,015,206) | | \$ 1,209,337 | \$ (1,015,206) |

GWINNETT COUNTY, GEORGIA

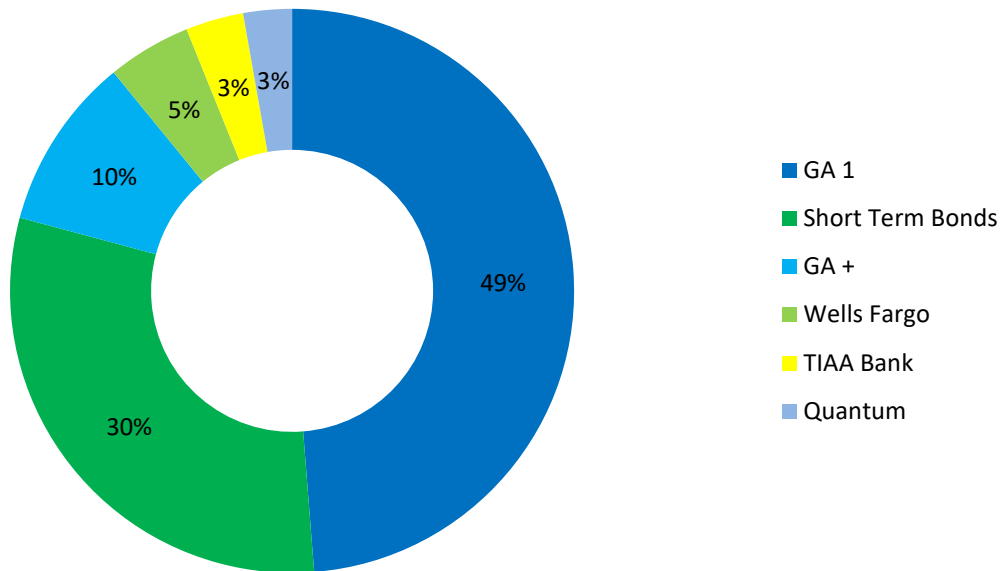
*Investment Update as of
December 31, 2018*

Financial Position as of December 31, 2018

As of the report date, the County is managing \$1,794,538,188 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at December 31 were:

| | | |
|--|---------------------------|----------------------|
| Liquidity Portfolio | | |
| Interest Bearing | \$ 665,138,785 | 37.06% |
| Bonds (Maturity <1yr) | 309,166,498 | 17.23% |
| Non-Interest Bearing | 48,798,511 | 2.72% |
| Bond Portfolio | 107,021,676 | 5.96% |
| Investment Portfolio (Maturity >1yr) | <u>664,412,718</u> | <u>37.02%</u> |
| Total | \$ 1,794,538,188 | 100.00% |

Liquidity Portfolio



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

GWINNETT COUNTY, GEORGIA

*Investment Update as of
December 31, 2018*

| | % Liquidity Portfolio | \$ Liquidity Portfolio | Average Yield % |
|--------------------------------|-----------------------|------------------------|-----------------|
| GA1 | 49.10 | \$ 502,370,636 | 2.34 |
| Short Term Bonds | 30.22 | 309,166,497 | 1.95 |
| GA+ | 9.85 | 100,759,761 | 2.54 |
| Non-Interest Bearing (WF) | 4.77 | 48,798,511 | 0.00 |
| Certificates of Deposit | 3.27 | 33,465,669 | 2.12 |
| Money Market, Interest Bearing | <u>2.79</u> | <u>28,542,719</u> | 2.32 |
| Total | 100.00 | \$1,023,103,793 | 2.23 * |

*Excludes non-interest bearing from the yield calculation

At December 31, 2018, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was 2.23% compared to 1.23% at December 31, 2017.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of December 31, the WAC [2.23%] trailed the S&P GIP Gov benchmark [2.26%] by 3 basis points [.03%]. The WAC [2.23%] underperformed the GA1 benchmark [2.44%] by 21 basis points [.21%].

At December 31, 2018, bank deposits held by TIAA Bank (formerly EverBank), Quantum Bank, and Wells Fargo Bank (WF) totaled \$77,341,230. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

In 2016, the Georgia General Assembly passed a bill (SB0283) which allows banks to use a pooled approach to managing public fund deposit collateralization. The program has been titled the Secure Deposit Program. The bill amended O.C.G.A. 45-8-13 and O.C.G.A. 45-8-1. As of December 31, 2018, Wells Fargo and Quantum Bank are participating in the State's Secure Deposit Program. Both banks are in compliance with their collateral requirements. Deposits held with TIAA Bank are collateralized by FDIC insurance.

At December 31, 2018, the County held \$309,166,497 in short-term bonds with final maturities of less than 1 year. \$172,007,735 were in Operating Funds, \$51,330,854 in 2009 Sales Tax, \$64,586,209 in 2014 Sales Tax, and \$21,241,699 in 2017 Sales Tax. At December 31, 2018, these bonds had a weighted average maturity of 182 days.

Bond Portfolio

Balances in the Sinking Fund Accounts at GA1 decreased to \$30,800,634 at December 31, 2018, from \$37,313,098 at December 31, 2017. The Bank of New York Mellon serves as custodian for these accounts. In August 2018, the Development Authority of Gwinnett County closed on its first new issue bond since 2008. As of December 31, 2018 there was \$76,076,750 remaining in the construction account held at GA1 with Regions Bank as custodian. In December 2018 the Urban Redevelopment Agency of Gwinnett County, Georgia closed on its bond for the purchase of the OFS property. As of December 31, 2018 there was \$144,292 remaining in an account at Regions Bank. The Bond Portfolio

GWINNETT COUNTY, GEORGIA

*Investment Update as of
December 31, 2018*

represented 5.99% of the Total Portfolio at December 31, 2018. The investment of these funds is designated by bond covenants.

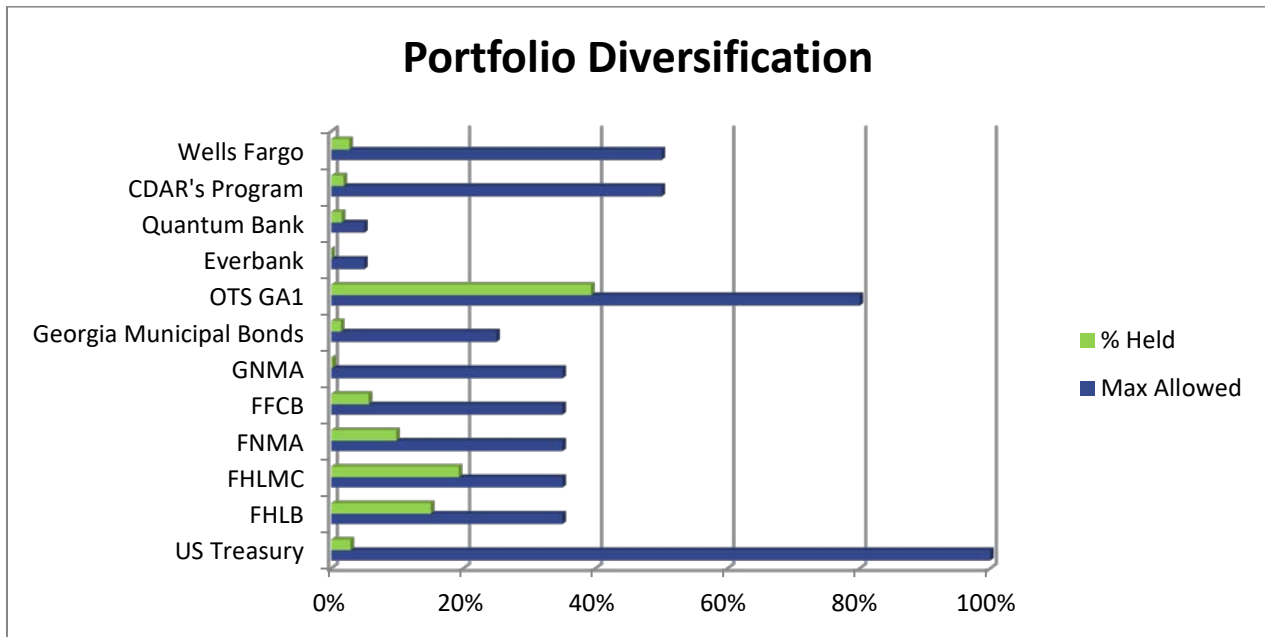
Investment Portfolio

The nominal value of Long-Term Investment Securities at December 31, 2018 was \$664,412,718 compared to \$592,078,775 at December 31, 2017.

Investment securities held for Operating Funds, 2009 Sales Tax, and 2014 Sales Tax Funds represented 37.17% of the Total Portfolio at December 31, 2018, compared to 35.70% at December 31, 2017.

For the period ended December 31, 2018, bank and investment income earned among all funds totaled \$26,905,469, and of this total, Sales Tax Funds earned \$7,754,485. For the same period 2017, bank and investment income earned among all funds totaled \$15,397,540, and of this total, Sales Tax Funds earned \$4,188,513.

Securities Portfolios



At December 31, 2018, the market value of the total Securities Portfolio totaled \$964,754,140 and included short-term and long-term internally managed funds and funds managed by Atlanta Capital Management and Public Trust Advisors. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2009, 2014, and 2017 Sales Tax Portfolios with a total market value of \$144,924,449. Public Trust Advisors, LLC manages a portion of the 2014 Sales Tax and 2017 Sales Tax Portfolios with a total market value of \$55,319,121.

GWINNETT COUNTY, GEORGIA

*Investment Update as of
December 31, 2018*

| Portfolio | 2018 Market Value | 2018 Nominal Values | Weighted Average Maturity | Yield to Maturity |
|------------------------|--------------------|---------------------|---------------------------|-------------------|
| Operating | \$615,107,320 | \$621,698,429 | 1.8 yrs | 2.10% |
| 2009 Sales Tax – Total | 80,563,041 | 81,111,197 | 0.8 yrs | 2.14% |
| 2014 Sales Tax - Total | 136,773,619 | 137,852,144 | 1.1 yrs | 1.98% |
| 2017 Sales Tax - Total | <u>132,310,160</u> | <u>132,917,446</u> | 1.7 yrs | 2.42% |
| Total | \$964,754,140 | \$973,579,216 | 1.6 yrs | 2.13% |

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

| Agency | Amount Held (Nominal Value) | % of Total Portfolio | Policy Limit - % of Total Portfolio |
|--------------------|-----------------------------|----------------------|-------------------------------------|
| FHLMC | \$345,191,018 | 19.3% | 35% |
| FHLB | \$269,603,333 | 15.0% | 35% |
| FNMA | \$176,028,661 | 9.8% | 35% |
| FFCB | \$101,265,000 | 5.7% | 35% |
| UST | \$52,205,000 | 2.9% | 100% |
| GA Municipal Bonds | \$26,215,000 | 1.5% | 25% |
| GNMA | \$3,071,204 | 0.2% | 35% |

| MBS - Subclass of Agencies | Amount Held (Millions) | % of Total Portfolio – Up to 25% Total |
|----------------------------|------------------------|--|
| FHLMC MBS | \$86,263,173 | 4.8% |
| FNMA MBS | \$55,049,325 | 3.1% |
| GNMA MBS | \$3,071,204 | 0.2% |

Georgia Fund 1 (GA1) and Georgia Fund Plus (GA+)

Beginning June 29, 2018 the County began participating in a new program with Georgia Fund called Georgia Fund Plus which allocates a portion of the portfolio to short corporate paper. The target for this portfolio is 25 basis points above GA1. As of the report date, the County had liquidity funds totaling \$603,130,399 and bond funds totaling \$106,877,384 representing a total of \$710,007,783 invested with GA1 and GA+ managed by the State of Georgia. Gwinnett's share of this pool accounts for 4% of the \$17.4 billion managed by GA1. The current yield at December 31, 2018, was 2.34%, compared to 1.21% at December 31, 2017.

Future Actions

Public Trust Advisors and Atlanta Capital Management continue to purchase of up to \$2.5 million per month in the 2017 Sales Tax Portfolio.

The market has started to question whether the Federal Reserve Bank will continue to raise rates in 2019 and 2020. A deceleration in global growth and corporate earnings is weighing on inflation and long term

GWINNETT COUNTY, GEORGIA

*Investment Update as of
December 31, 2018*

rates. This has decreased the risk of future mark-to-market losses and has increased the risk of falling interest rates. Staff is actively looking to reduce call option in the portfolio to reduce the risk of lost revenue due to falling interest rates. Staff actively seeks investment opportunities that adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return.

U.S. Treasury Yield Curve December 2017 - December 2018

