



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
NOVEMBER 30, 2018
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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MEMORANDUM

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: January 3, 2019

SUBJECT: Monthly Financial Report for the Period Ended November 30, 2018

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 52

EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in November and early December including the continuation of fiscal year 2019 budget preparation. Highlights from this activity as well as an update on residential and commercial property tax appeals are discussed below. A summary of recurring monthly financial trends is also presented.

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

Overview of Financial Variances

Intergovernmental revenues across all tax-related funds are currently understated due to a delay in posting state taxes imposed on real estate deeds as the courts transition to new software.

Transportation expenses in the Local Transit Operating Fund are up approximately \$1.3 million, or 16.7 percent, over last year, primarily due to increases in contributions to the Renewal and Extension Fund for the purchase of land and future capital needs.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2018 tax year for residential and commercial properties were mailed on April 6, 2018 (with additional notices for corrective matters as needed). During the associated appeal periods, taxpayers filed 8,397 residential and commercial real property tax appeals, a 32 percent decrease from the number of real property appeals filed last year. As of December 12, 2018, 96.17 percent of the appeals have been settled.

2019 Budget Preparation

Commission Chairman Charlotte Nash presented a [\\$1.8 billion proposed budget](#) for fiscal year 2019 during a [briefing](#) on Tuesday, November 27, 2018. The proposed operating budget, excluding transfers between funds, is up about 4.6 percent over 2018. Much of the increase in the operating budget is related to increased personnel costs as the County adds necessary personnel and addresses compensation issues. The proposal includes a \$1.38 billion operating budget and \$434 million for capital improvements, including [SPLOST-funded](#) projects.

Commissioners held a public hearing on Monday, December 10, 2018, at the Gwinnett Justice and Administration Center to receive comments on the proposed budget. The Board adopted the fiscal year 2019 budget on Thursday, January 3, 2019.

RECURRING MONTHLY FINANCIAL TRENDS

Total tax revenues across all tax-related funds are approximately \$24.6 million, or 5.3 percent, higher than this same time last year. The year-over-year increase is primarily attributable to an improving digest characterized by rising home values and new construction.

Investment income across all operating funds is up approximately \$3.5 million, or 58.7 percent, compared to this same time last year. This is primarily due to increased interest rates and additional funds available to invest.

The Tourism Fund reflects a \$3.4 million increase in expenses compared to this same time last year. The increase is primarily due to a \$5 million transfer to capital for the expansion of the civic center. The increase is partially offset by a decrease in expenses related to a bond refunding transaction in early 2017—a \$1.99 million transfer was made from the Tourism Fund to the Stadium Fund to complete that transaction. Consequently, the Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.4 million decrease in stadium operations expenses compared to last year.

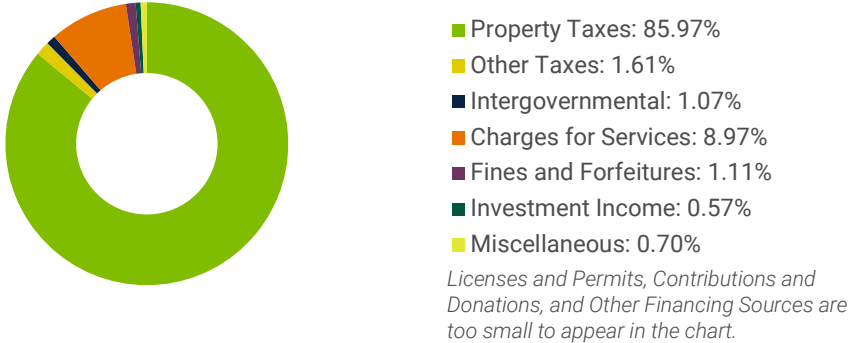
Charges for services in the Stormwater Operating Fund are coming in approximately \$2.5 million, or 8 percent, lower than this same time last year. In 2018, the City of Peachtree Corners began providing stormwater services, thereby causing the County to lose the portion of stormwater fee revenues associated with the City of Peachtree Corners.

Miscellaneous revenue in the Administrative Support Fund is down \$950,700, or 74.9 percent, compared to this same time last year due to the relocation of the Division of Family and Children Services (DFCS) from One Justice Square to its new location at 95 Constitution Boulevard. The County no longer receives rental income for the space at One Justice Square.

GENERAL FUND (PAGE 10)

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

GENERAL FUND
2018 YTD REVENUES BY CATEGORY



Tax revenues in the General Fund are up approximately \$12.9 million, or 5.5 percent, over this same time last year, primarily due to a \$5.2 million increase in real property taxes and a \$7.2 million increase in motor vehicle taxes. The increase in motor vehicle taxes is primarily due to an increase in the local government share of title ad valorem taxes (TAVT) from 45.61 percent to 51.58 percent. Current law requires the Department of Revenue to evaluate local tax revenues from the prior year to determine the percentage of TAVT that will be distributed to state and local governments for the current calendar year.

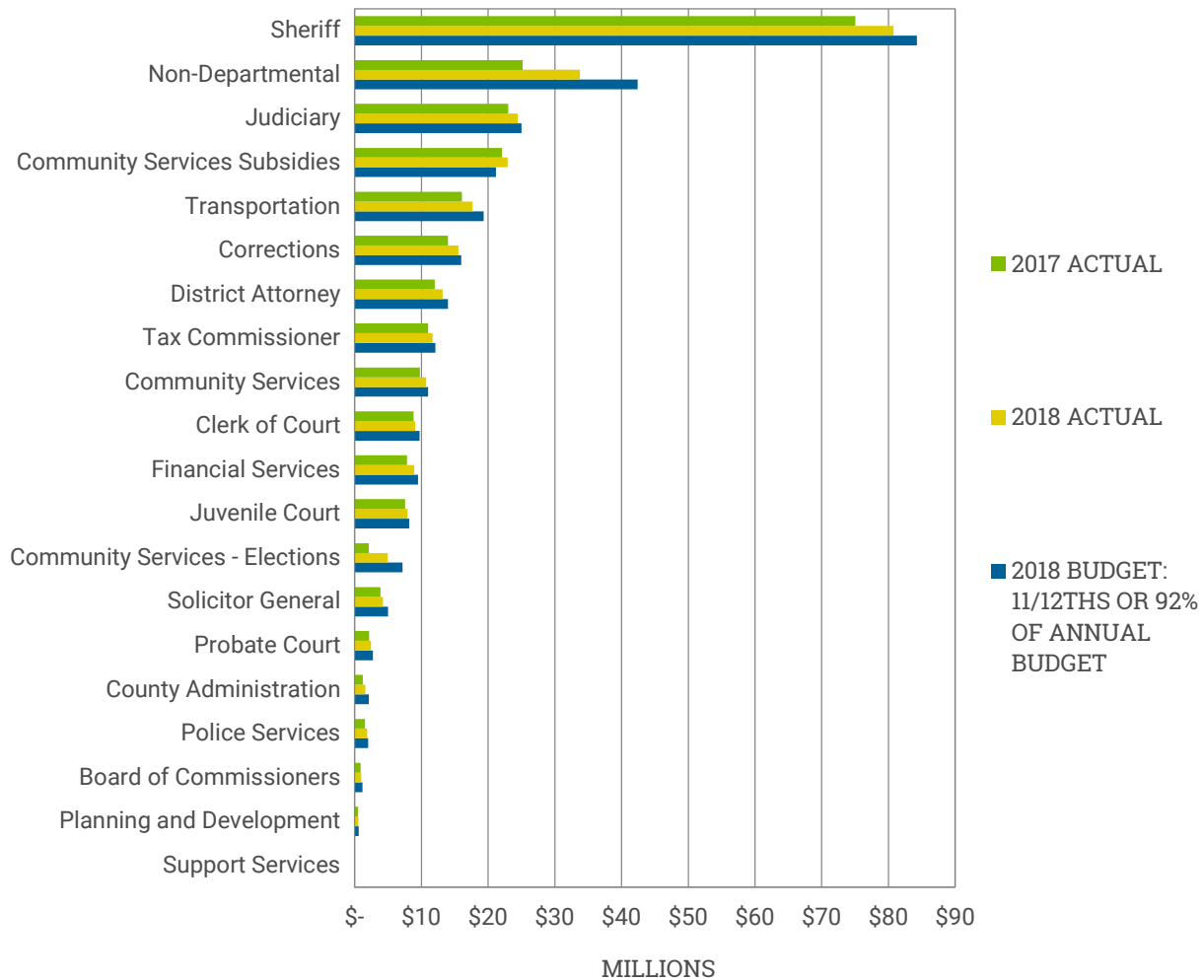
Licenses and permits are up approximately \$167,800, or 79.4 percent, due to an increase in utility right-of-way permits, which telecommunications providers pay for access to the County’s right-of-way. In preparation of the Super Bowl coming to Atlanta in 2019, 5G wireless technology service is being expanded into Gwinnett County. This technology requires the installation of new mini cell towers, which has resulted in increases in utility right-of-way permits.

Charges for services are up approximately \$1.9 million, or 8.1 percent, compared to this same time last year, primarily due to increased court revenues in the Sheriff’s Office resulting from the relocation of a major registered agent to Gwinnett County.

Fines and forfeitures reflect a \$212,000, or 6.3 percent, decrease compared to this same time last year. The year-over-year decline is primarily attributable to a reduction in probation fine collections.

Other financing sources are up approximately \$348,400 over this same time last year. The increase is primarily due to a grant received from the Department of Community Affairs to offset the cost of exempting the airport’s jet fuel sales from sales tax. The sale of surplus property located at Campbell Road has also contributed to the year-over-year increase.

**GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
NOVEMBER 2017 – 2018 YTD EXPENDITURES**



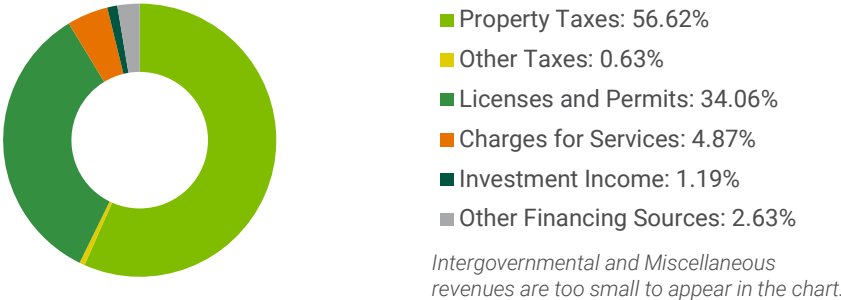
Non-departmental expenditures in the General Fund are up approximately \$8.7 million, or 34.4 percent, over this same time this year. This is primarily due to increases in contributions to capital.

Community Services Subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other agencies are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, all Community Services subsidy recipients have received four quarterly subsidies for 2018.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

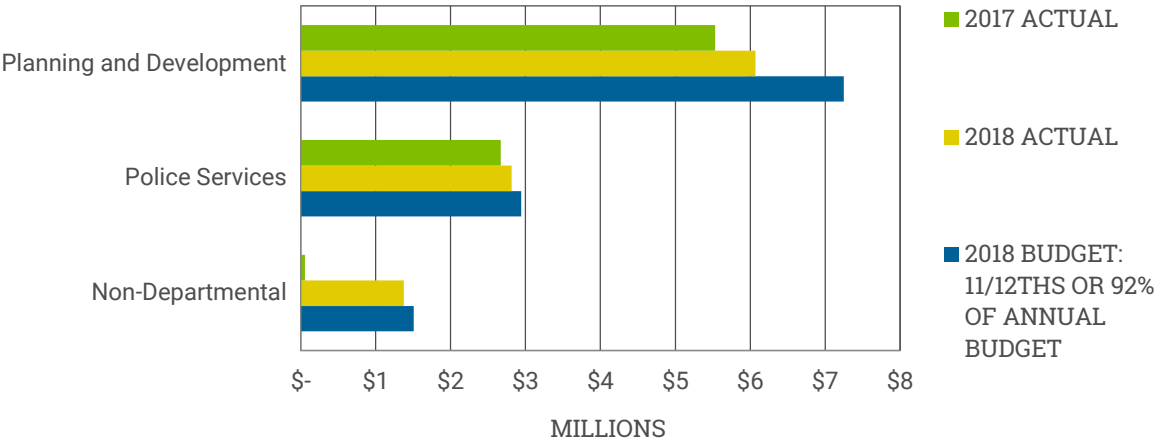
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY



Revenues in the Development and Enforcement Services District Fund are up approximately \$998,300, or 8.6 percent, over this same time last year as development in the county continues to grow at a moderate pace. Licenses and permits (building permits) and charges for services (development permits) are up \$605,600 and \$35,800, respectively. A \$285,200 increase in property taxes is also contributing to the increase.

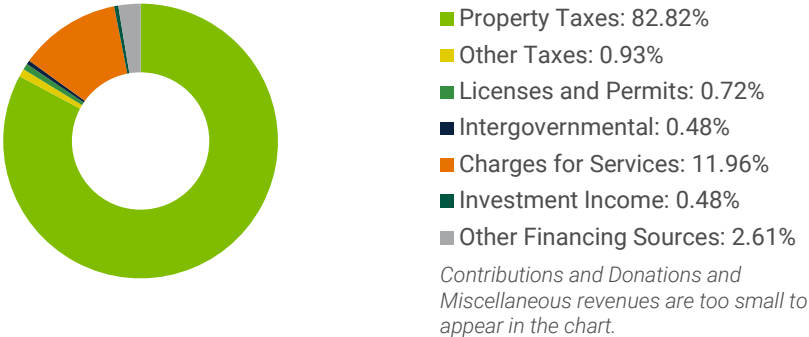
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT NOVEMBER 2017 – 2018 YTD EXPENDITURES



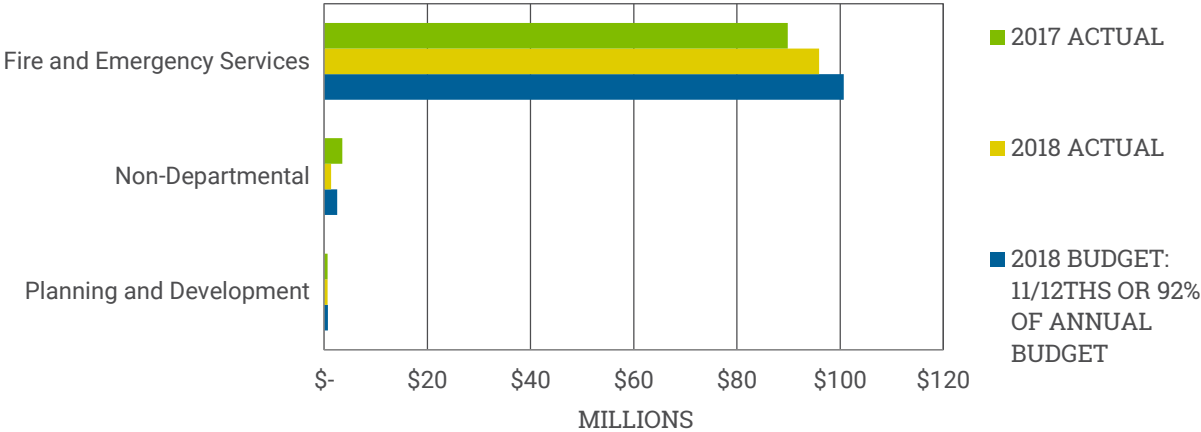
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT NOVEMBER 2017 – 2018 YTD EXPENDITURES

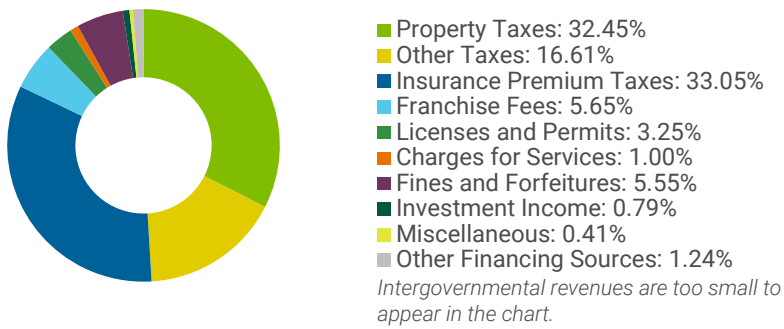


Fire and Emergency Services expenditures in the Fire and Emergency Services District Fund are up approximately \$6.1 million, or 6.7 percent, compared to this same time last year. The year-over-year increase is primarily attributable to new positions added during the 2018 budget process, salary increases, and increases in overtime.

POLICE SERVICES DISTRICT FUND (PAGE 16)

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

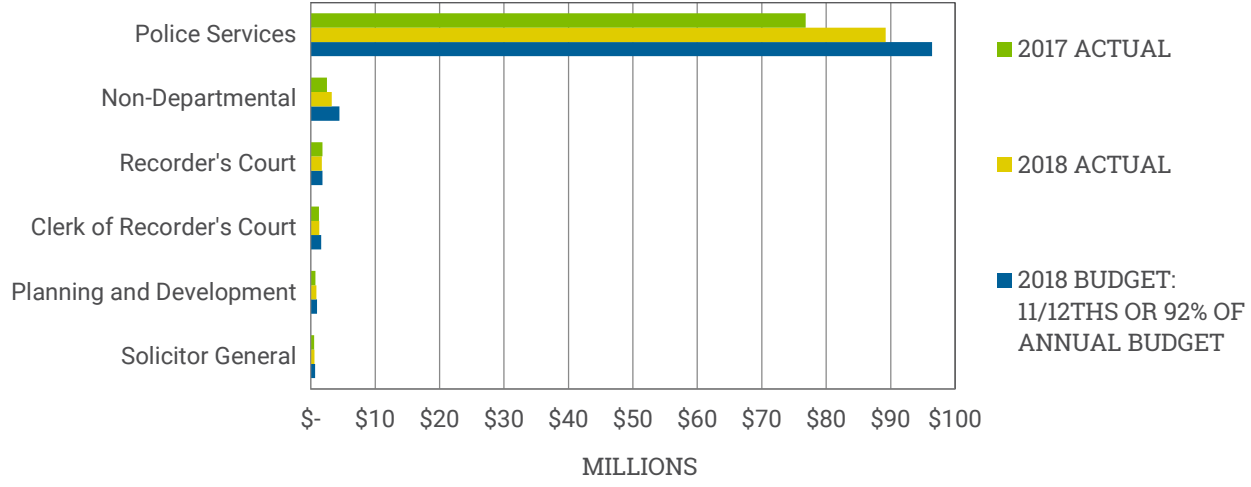
POLICE SERVICES DISTRICT FUND 2018 YTD REVENUES BY CATEGORY



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

Insurance premium taxes reflect a \$2.9 million, or 8 percent, increase over last year. Insurance premium taxes are collected and distributed annually, typically in October, by the State Insurance Commissioner on the basis of population formulas.

POLICE SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT NOVEMBER 2017 – 2018 YTD EXPENDITURES

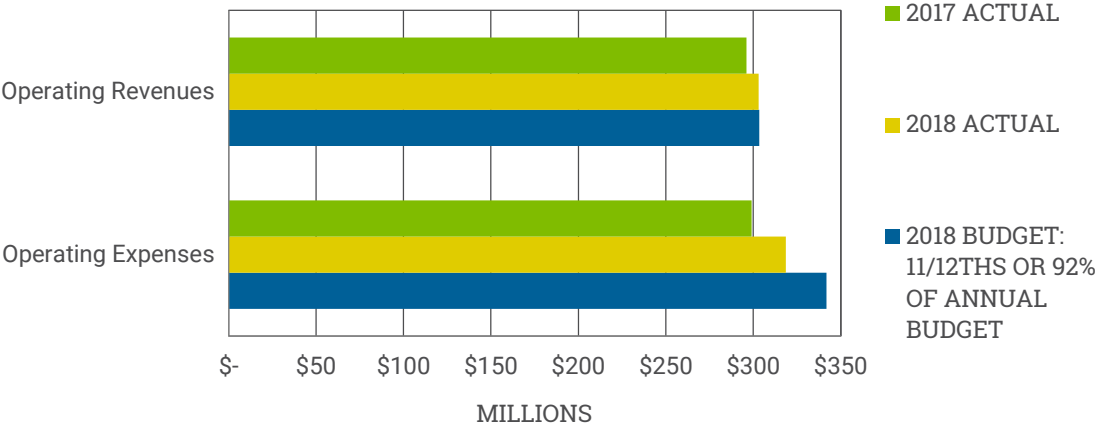


Police Services expenditures in the Police Services District Fund are up approximately \$12.5 million, or 16.2 percent, over this same time last year, primarily due to new positions added during the 2018 budget process, salary increases, and an increase in the transfer to capital vehicles.

WATER & SEWER OPERATING FUND (PAGE 45)

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

**WATER AND SEWER OPERATING FUND
NOVEMBER 2017 – 2018 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are approximately \$6.9 million, or 2.3 percent, higher than this time last year. This is primarily attributable to a 1.2 percent year-over-year increase in water consumption, as well as increases in system development charge revenues.

Although revenues are higher than this same time last year, they are approximately \$491,100, or 0.16 percent, under budget based on the percentage of the fiscal year that has lapsed. This is due to a combination of factors. Revenues are coming in under budget due to lower than expected water retail, water wholesale, sewer wholesale, and conservation surcharge revenues. These revenues are being partially offset by higher than expected water reconnect, water base, sewer retail, and system development charge revenues.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$19.7 million, or 6.6 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to increases in the transfer to the Water and Sewer Renewal and Extension capital fund. This fund is used for major repairs, renovations, expansions, facilities, future development of the water and sewer system, and the acquisition of new and replacement equipment. New positions added during the 2018 budget process and salary increases are also contributing to the increase in expenses.

Although year-to-date expenses are higher than this time last year, they are approximately \$23.1 million, or 6.8 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.

YTD FINANCIAL REPORT 2018 | 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018		Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 154,167,882	\$ 154,167,882	\$ 154,167,882			
Revenues:						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 249,830,184	101.49%	\$ 236,897,663	95.30%
Licenses and Permits	363,300	363,300	379,170	104.37%	211,358	78.22%
Intergovernmental	3,584,798	3,584,798	3,044,719	84.93%	2,962,584	84.37%
Charges for Services	27,327,754	27,327,754	25,591,831	93.65%	23,683,752	95.16%
Fines and Forfeitures	4,303,648	4,303,648	3,157,301	73.36%	3,369,324	85.29%
Investment Income	866,413	866,413	1,616,953	186.63%	1,159,118	191.27%
Contributions and Donations	60,000	62,800	26,623	42.39%	32,494	24.59%
Miscellaneous	965,695	999,195	1,994,530	199.61%	1,489,072	147.87%
Other Financing Sources	165,000	209,194	557,881	266.68%	209,510	94.89%
Revenues without Use of Fund Balance	283,807,810	283,888,304	286,199,192	100.81%	270,014,875	95.35%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,485,455	-	0.00%	-	-
TOTAL REVENUES	\$ 320,231,655	\$ 320,373,759	\$ 286,199,192	89.33%	\$ 270,014,875	93.08%
Appropriations:						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 969,310	75.07%	\$ 902,150	74.07%
County Administration	2,303,160	2,304,160	1,617,427	70.20%	1,223,353	67.44%
Financial Services	10,409,954	10,376,868	8,920,326	85.96%	7,861,717	86.30%
Tax Commissioner	13,227,125	13,227,125	11,657,306	88.13%	11,033,087	87.96%
Transportation	21,311,135	21,108,777	17,672,843	83.72%	16,084,733	84.25%
Planning and Development	698,508	681,275	559,636	82.15%	508,208	79.91%
Police Services	2,220,116	2,220,116	1,905,621	85.83%	1,564,063	78.13%
Corrections	17,581,177	17,410,630	15,571,132	89.43%	13,990,597	87.24%
Community Services	12,257,181	12,025,106	10,718,241	89.13%	9,766,151	84.50%
Community Services Subsidies:						
Atlanta Regional Commission	995,814	995,814	985,400	98.95%	966,810	100.00%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,564,391	100.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	660,638	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	175,000	100.00%	175,000	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	759,805	759,805	627,839	82.63%	541,806	76.23%
Library Subsidy	17,700,800	17,700,800	17,700,800	100.00%	16,950,800	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	23,093,531	23,093,531	22,951,151	99.38%	22,096,528	99.24%
Community Services - Elections	7,892,250	7,838,683	4,975,719	63.48%	2,146,200	80.16%
Juvenile Court	8,026,992	8,933,534	7,925,621	88.72%	7,548,392	87.88%

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General Fund (001)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Sheriff	90,766,098	91,918,384	80,777,147	87.88%	75,050,365	86.11%
Clerk of Court	10,631,232	10,631,232	9,065,677	85.27%	8,848,265	85.04%
Judiciary	20,945,067	27,278,667	24,434,878	89.58%	23,019,376	88.59%
Probate Court	2,797,379	2,989,379	2,447,493	81.87%	2,178,476	84.55%
District Attorney	15,281,202	15,281,202	13,200,493	86.38%	12,015,367	88.56%
Solicitor General	5,450,717	5,453,217	4,252,090	77.97%	3,856,192	79.89%
Support Services	-	23,104	23,104	100.00%	-	-
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	237,917	47.58%	4,279	4.28%
Contingency	1,591,192	1,591,192	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	-	0.00%	18,361	100.00%
Contribution to Capital	14,984,593	14,984,593	13,735,877	91.67%	4,201,725	91.65%
Contribution to Local Transit	9,467,537	10,402,537	9,461,718	90.96%	10,521,870	82.61%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	500,000	500,000	64,644	12.93%	-	-
Medical Examiner	1,321,138	1,321,138	1,200,161	90.84%	1,321,493	96.73%
Motor Vehicle Contribution	9,449,046	9,449,046	4,751,075	50.28%	4,570,822	47.74%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	205,000	205,000	77,404	37.76%	85,832	41.87%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	173,900	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	250,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	335,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	536,038	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	2,263,399	88.54%	2,502,632	85.71%
Other Governmental Agencies	502,333	502,333	489,238	97.39%	486,286	97.07%
Other Miscellaneous	200,500	200,500	68,256	34.04%	85,058	62.39%
Total Non-Departmental	54,047,638	46,287,576	33,749,689	72.91%	25,198,358	66.27%
TOTAL APPROPRIATIONS	\$ 320,231,655	\$ 320,373,759	\$ 273,394,904	85.34%	\$ 244,891,578	84.42%

Projected Fund Balance December 31

\$ 117,744,037 \$ 117,682,427

Fund Balance as of Report Date

\$ 166,972,170

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

The 2003 General Obligation Bond Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Principal and interest are paid in January and interest only is paid again in July.

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 489,608	102.49%	\$ 684,580	1,249.90%
Intergovernmental	-	-	-	-	37,730	93.96%
Investment Income	75,000	75,000	189,897	253.20%	122,501	-
Revenues without Use of Fund Balance	552,718	552,718	679,505	122.94%	844,811	889.98%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,250,750	\$ 4,250,750	\$ 679,505	15.99%	\$ 844,811	19.80%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,248,550	99.95%	\$ 4,265,621	100.00%
TOTAL APPROPRIATIONS	\$ 4,250,750	\$ 4,250,750	\$ 4,248,550	99.95%	\$ 4,265,621	100.00%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Fund Balance as of Report Date			\$ 12,419,244			

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Development & Enforcement District Fund (104)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 10,119,058	\$ 10,119,058	\$ 10,119,058			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 7,208,363	104.56%	\$ 6,935,869	100.66%
Licenses and Permits	4,054,250	4,054,250	4,287,415	105.75%	3,681,849	92.60%
Intergovernmental	44,634	44,634	35,412	79.34%	36,152	89.69%
Charges for Services	519,835	519,835	612,993	117.92%	577,202	111.40%
Investment Income	65,000	65,000	149,529	230.04%	82,391	228.86%
Miscellaneous	-	-	12,469	-	6,986	-
Other Financing Sources	659,236	659,236	331,470	50.28%	318,895	47.74%
Revenues without Use of Fund Balance	12,237,237	12,237,237	12,637,651	103.27%	11,639,344	95.96%
Use of Fund Balance	609,424	526,960	-	0.00%	-	-
TOTAL REVENUES	\$ 12,846,661	\$ 12,764,197	\$ 12,637,651	99.01%	\$ 11,639,344	95.96%
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,910,123	\$ 6,071,056	76.75%	\$ 5,530,513	76.88%
Police Services	3,211,574	3,211,574	2,812,399	87.57%	2,667,224	82.02%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	1,585,500	1,375,000	86.72%	52,441	36.62%
Total Non-Departmental	1,642,500	1,642,500	1,375,000	83.71%	52,441	26.19%
TOTAL APPROPRIATIONS	\$ 12,846,661	\$ 12,764,197	\$ 10,258,455	80.37%	\$ 8,250,178	68.02%
Projected Fund Balance December 31	\$ 9,509,634	\$ 9,592,098				
Fund Balance as of Report Date			\$ 12,498,254			

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Fire and EMS District Fund (102)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 52,769,566	\$ 52,769,566	\$ 52,769,566			
Revenues:						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 94,567,096	100.90%	\$ 90,232,996	99.82%
Licenses and Permits	901,000	901,000	814,631	90.41%	799,901	88.79%
Intergovernmental	622,174	622,174	537,948	86.46%	501,097	93.83%
Charges for Services	15,485,600	15,485,600	13,504,399	87.21%	13,155,727	84.90%
Investment Income	180,000	180,000	545,067	302.82%	274,468	211.13%
Contributions and Donations	-	-	130	-	1,107	-
Miscellaneous	1,500	68,877	227,435	330.20%	176,306	3,924.89%
Other Financing Sources	5,859,873	5,859,873	2,946,403	50.28%	2,834,618	47.74%
TOTAL REVENUES	<u>\$ 116,771,197</u>	<u>\$ 116,838,574</u>	<u>\$ 113,143,109</u>	96.84%	<u>\$ 107,976,220</u>	95.22%
Appropriations:						
Planning and Development	\$ 795,471	\$ 777,974	\$ 675,678	86.85%	\$ 644,127	84.90%
Fire and Emergency Services	111,142,967	109,824,652	95,925,725	87.34%	89,868,169	86.22%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	1,375,000	56.82%	3,499,311	73.86%
Total Non-Departmental	<u>2,780,000</u>	<u>2,780,000</u>	<u>1,375,000</u>	49.46%	<u>3,499,311</u>	68.65%
Appropriations without Contribution to Fund Balance	<u>114,718,438</u>	<u>113,382,626</u>	<u>97,976,403</u>	86.41%	<u>94,011,607</u>	85.40%
Contribution to Fund Balance	2,052,759	3,455,948	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 116,771,197</u>	<u>\$ 116,838,574</u>	<u>\$ 97,976,403</u>	83.86%	<u>\$ 94,011,607</u>	82.90%
Projected Fund Balance December 31	\$ 54,822,325	\$ 56,225,514				
Fund Balance as of Report Date			\$ 67,936,272			

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Loganville EMS District Fund (103)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 7,635	169.67%	\$ 5,411	137.58%
Revenues without Use of Fund Balance	4,500	4,500	7,635	169.67%	5,411	137.58%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,312	\$ 45,312	\$ 7,635	16.85%	\$ 5,411	11.98%
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 33,516	73.97%	\$ 28,031	62.05%
TOTAL APPROPRIATIONS	\$ 45,312	\$ 45,312	\$ 33,516	73.97%	\$ 28,031	62.05%
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Fund Balance as of Report Date			\$ 714,366			

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Police Services District Fund (106)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 65,574,422	\$ 65,574,422	\$ 65,574,422			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 64,934,355	104.07%	\$ 63,168,469	103.02%
Insurance Premium Taxes	30,291,123	30,291,123	39,232,647	129.52%	36,320,554	119.90%
Licenses and Permits	4,085,900	4,085,900	3,858,965	94.45%	3,953,807	94.27%
Intergovernmental	255,268	255,268	196,316	76.91%	205,044	92.33%
Charges for Services	785,210	785,210	1,182,836	150.64%	1,156,016	113.29%
Fines and Forfeitures	8,125,772	8,125,772	6,593,334	81.14%	6,847,553	75.25%
Investment Income	350,000	350,000	932,881	266.54%	512,373	256.19%
Contributions and Donations	-	-	-	-	17,500	100.00%
Miscellaneous	382,062	382,062	489,887	128.22%	438,792	152.59%
Other Financing Sources	2,929,937	2,929,937	1,473,202	50.28%	1,417,309	47.74%
Revenues without Use of Fund Balance	109,601,519	109,601,519	118,894,423	108.48%	114,037,417	104.03%
Use of Fund Balance	7,595,650	5,978,186	-	0.00%	-	-
TOTAL REVENUES	\$ 117,197,169	\$ 115,579,705	\$ 118,894,423	102.87%	\$ 114,037,417	104.03%
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 860,236	81.11%	\$ 717,657	90.50%
Police Services	106,493,225	105,207,261	89,247,378	84.83%	76,788,425	82.28%
Recorder's Court	1,855,316	1,968,316	1,728,869	87.83%	1,842,755	91.17%
Solicitor General	738,507	738,507	572,824	77.57%	529,492	69.34%
Clerk of Recorder's Court	1,752,625	1,752,625	1,303,620	74.38%	1,283,609	83.52%
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	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,728,250	4,283,750	3,148,540	73.50%	2,389,553	64.94%
Total Non-Departmental	5,296,886	4,852,386	3,269,176	67.37%	2,510,189	59.09%
TOTAL APPROPRIATIONS	\$ 117,197,169	\$ 115,579,705	\$ 96,982,103	83.91%	\$ 83,672,127	76.33%
Projected Fund Balance December 31	\$ 57,978,772	\$ 59,596,236				
Fund Balance as of Report Date			\$ 87,486,742			

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Recreation Fund (105)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018		Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 19,781,358	\$ 19,781,358	\$ 19,781,358			
Revenues:						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 30,254,088	101.02%	\$ 28,732,764	98.59%
Intergovernmental	185,660	185,660	141,394	76.16%	149,349	93.96%
Charges for Services	4,838,536	4,838,536	3,941,716	81.47%	3,910,334	86.92%
Investment Income	75,000	75,000	242,502	323.34%	123,326	210.73%
Contributions and Donations	38,300	38,300	104	0.27%	260	0.54%
Miscellaneous	2,622,079	2,622,829	2,328,071	88.76%	2,249,830	94.80%
Other Financing Sources	26,930	26,930	21,930	81.43%	21,930	81.43%
Revenues without Use of Fund Balance	37,735,571	37,736,321	36,929,805	97.86%	35,187,793	96.91%
Use of Fund Balance	2,149,496	1,943,041	-	0.00%	-	-
TOTAL REVENUES	\$ 39,885,067	\$ 39,679,362	\$ 36,929,805	93.07%	\$ 35,187,793	96.91%
Appropriations:						
Community Services	\$ 38,075,611	\$ 37,869,906	\$ 31,705,068	83.72%	\$ 28,422,671	83.31%
Support Services	191,684	191,684	126,961	66.23%	142,864	81.47%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	1,409,624	90.78%	1,408,926	90.78%
Total Non-Departmental	1,617,772	1,617,772	1,409,624	87.13%	1,408,926	87.13%
TOTAL APPROPRIATIONS	\$ 39,885,067	\$ 39,679,362	\$ 33,241,653	83.78%	\$ 29,974,461	82.55%
Projected Fund Balance December 31	\$ 17,631,862	\$ 17,838,317				
Fund Balance as of Report Date			\$ 23,469,510			

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Gwinnett Place TAD Fund (165)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 749,670	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 749,670</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 749,670			

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Indian Trail TAD Fund (162)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 428,593	-	\$ 510,012	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 428,593</u>	-	<u>\$ 510,012</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Fund Balance as of Report Date			\$ 1,378,552			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,212,620	-	\$ 1,180,444	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,212,620</u>	-	<u>\$ 1,180,444</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Fund Balance as of Report Date			\$ 4,170,831			

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Lake Lucerne TAD Fund (164)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 97,640	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,640</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 97,640			

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Park Place TAD Fund (163)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 271,116	-	\$ 56,868	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 271,116</u>	-	<u>\$ 56,868</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 126,819	\$ 126,819				
Fund Balance as of Report Date			\$ 397,935			

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Speed Hump Fund (003)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 1,253,698	\$ 1,253,698	\$ 1,253,698			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 119,854	98.34%	\$ 118,866	101.81%
Investment Income	7,000	7,000	12,093	172.76%	8,154	129.55%
Revenues without Use of Fund Balance	128,872	128,872	131,947	102.39%	127,020	103.23%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,783	\$ 161,783	\$ 131,947	81.56%	\$ 127,020	79.28%
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 105,082	64.95%	\$ 132,100	82.45%
TOTAL APPROPRIATIONS	\$ 161,783	\$ 161,783	\$ 105,082	64.95%	\$ 132,100	82.45%
Projected Fund Balance December 31	\$ 1,220,787	\$ 1,220,787				
Fund Balance as of Report Date			\$ 1,280,563			

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Street Lighting Fund (002)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 2,251,173	\$ 2,251,173	\$ 2,251,173			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,417,134	\$ 7,168,538	96.65%	\$ 7,128,169	98.14%
Investment Income	3,740	3,740	31,512	842.57%	9,570	269.88%
Revenues without Use of Fund Balance	7,394,502	7,420,874	7,200,050	97.02%	7,137,739	98.22%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,543,825	\$ 7,570,197	\$ 7,200,050	95.11%	\$ 7,137,739	95.57%
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,570,197	\$ 5,846,435	77.23%	\$ 6,043,301	80.92%
TOTAL APPROPRIATIONS	\$ 7,543,825	\$ 7,570,197	\$ 5,846,435	77.23%	\$ 6,043,301	80.92%
Projected Fund Balance December 31	\$ 2,101,850	\$ 2,101,850				
Fund Balance as of Report Date			\$ 3,604,788			

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Authority Imaging Fund (020)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018		Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 572,471	94.42%	\$ 578,189	94.09%
Investment Income	2,407	2,407	2,433	101.08%	1,961	89.38%
Revenues without Use of Fund Balance	608,696	608,696	574,904	94.45%	580,150	94.08%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,191,421	\$ 1,191,421	\$ 574,904	48.25%	\$ 580,150	60.43%
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 1,092,136	91.67%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,191,421	\$ 1,191,421	\$ 1,092,136	91.67%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Fund Balance as of Report Date			\$ 2,235,470			

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Corrections Inmate Welfare Fund (085)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018		Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 98,672	101.31%	\$ 88,530	101.76%
Miscellaneous	9,600	9,600	10,783	112.32%	9,456	118.20%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 109,455</u>	102.29%	<u>\$ 97,986</u>	103.14%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 9,007	44.34%	\$ 9,678	50.11%
Appropriations without Contribution to Fund Balance	20,315	20,315	9,007	44.34%	9,678	50.11%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 9,007</u>	8.42%	<u>\$ 9,678</u>	10.19%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Fund Balance as of Report Date			\$ 410,115			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 55% Solicitor and 45% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 55% Solicitor and 45% District Attorney
- Interest Earned Dividends - 55% Solicitor and 45% District

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ 651,464	86.91%	\$ 624,153	79.32%
Investment Income	2,500	2,500	17,814	712.56%	8,332	-
Miscellaneous	-	-	2,252	-	1,930	-
Revenues without Use of Fund Balance	752,110	752,110	671,530	89.29%	634,415	80.63%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 671,530</u>	75.96%	<u>\$ 634,415</u>	49.10%
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 277,101	85.44%	\$ 397,917	84.76%
Solicitor General	559,769	559,769	475,027	84.86%	573,083	69.67%
TOTAL APPROPRIATIONS	<u>\$ 884,107</u>	<u>\$ 884,107</u>	<u>\$ 752,128</u>	85.07%	<u>\$ 971,000</u>	75.15%
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Fund Balance as of Report Date			\$ 771,983			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 391,063	\$ 391,063	100.00%	\$ 105,344	92.55%
Investment Income	-	-	-	-	65	-
Revenues without Use of Fund Balance	-	391,063	391,063	100.00%	105,409	92.61%
Use of Fund Balance	140,000	4,990	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 396,053	\$ 391,063	98.74%	\$ 105,409	41.40%
Appropriations:						
District Attorney	\$ 140,000	\$ 396,053	\$ 108,274	27.34%	\$ 70,765	27.79%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 396,053	\$ 108,274	27.34%	\$ 70,765	27.79%
Projected Fund Balance December 31	\$ 2,793	\$ 137,803				
Fund Balance as of Report Date			\$ 425,582			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,785	\$ 9,785	100.00%	\$ 36,666	100.00%
Revenues without Use of Fund Balance	-	9,785	9,785	100.00%	36,666	100.00%
Use of Fund Balance	23,328	23,328	-	0.00%	-	-
TOTAL REVENUES	\$ 23,328	\$ 33,113	\$ 9,785	29.55%	\$ 36,666	100.00%
Appropriations:						
District Attorney	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 23,328	\$ 33,113	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Fund Balance as of Report Date			\$ 46,451			

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E-911 Fund (095)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018		Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 25,574,641	\$ 25,574,641	\$ 25,574,641			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,314	-	\$ 1,144	-
Charges for Services	16,991,734	16,991,734	17,784,122	104.66%	17,007,120	105.69%
Investment Income	226,880	226,880	378,803	166.96%	265,101	204.49%
Miscellaneous	-	-	14,726	-	9,063	-
Revenues without Use of Fund Balance	17,218,614	17,218,614	18,183,965	105.61%	17,282,428	106.54%
Use of Fund Balance	5,558,757	5,173,167	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 22,777,371</u>	<u>\$ 22,391,781</u>	<u>\$ 18,183,965</u>	81.21%	<u>\$ 17,282,428</u>	78.54%
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,009,029	\$ 13,712,844	76.14%	\$ 13,149,873	72.43%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	4,086,763	100.00%	3,528,021	100.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	4,086,763	93.25%	3,528,021	91.68%
TOTAL APPROPRIATIONS	<u>\$ 22,777,371</u>	<u>\$ 22,391,781</u>	<u>\$ 17,799,607</u>	79.49%	<u>\$ 16,677,894</u>	75.79%
Projected Fund Balance December 31	\$ 20,015,884	\$ 20,401,474				
Fund Balance as of Report Date			\$ 25,958,999			

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Juvenile Court Supervision Fund (030)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ 66,498	124.27%	\$ 55,864	106.69%
Revenues without Use of Fund Balance	53,512	53,512	66,498	124.27%	55,864	106.69%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
TOTAL REVENUES	\$ 61,551	\$ 61,551	\$ 66,498	108.04%	\$ 55,864	106.69%
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 34,149	55.48%	\$ 45,016	94.53%
TOTAL APPROPRIATIONS	\$ 61,551	\$ 61,551	\$ 34,149	55.48%	\$ 45,016	85.97%
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Fund Balance as of Report Date			\$ 158,412			

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Police Special Justice Fund (070)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 245,002	\$ 245,002	100.00%	\$ 36,262	100.00%
Miscellaneous	-	-	-	-	750	-
Revenues without Use of Fund Balance	-	245,002	245,002	100.00%	37,012	102.07%
Use of Fund Balance	500,893	255,891	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 500,893	\$ 500,893	\$ 245,002	48.91%	\$ 37,012	5.19%
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 137,587	27.47%	\$ 326,016	45.71%
TOTAL APPROPRIATIONS	\$ 500,893	\$ 500,893	\$ 137,587	27.47%	\$ 326,016	45.71%
Projected Fund Balance December 31	\$ 264,700	\$ 509,702				
Fund Balance as of Report Date			\$ 873,008			

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Police Special State Fund (072)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 160,403	\$ 158,813	99.01%	\$ 492,751	100.00%
Miscellaneous	-	-	-	-	1,770	-
Revenues without Use of Fund Balance	-	160,403	158,813	99.01%	494,521	100.36%
Use of Fund Balance	582,495	422,092	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 582,495	\$ 582,495	\$ 158,813	27.26%	\$ 494,521	81.18%
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 283,823	48.73%	\$ 289,247	47.48%
TOTAL APPROPRIATIONS	\$ 582,495	\$ 582,495	\$ 283,823	48.73%	\$ 289,247	47.48%
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,274,243				
Fund Balance as of Report Date			\$ 2,571,325			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 750,349	99.04%	\$ 712,882	108.60%
Investment Income	-	-	42,793	-	2,293	-
TOTAL REVENUES	\$ 757,606	\$ 757,606	\$ 793,142	104.69%	\$ 715,175	92.93%
Appropriations:						
Sheriff	\$ 599,920	\$ 674,920	\$ 352,620	52.25%	\$ 462,723	60.13%
Appropriations without Contribution to Fund Balance	599,920	674,920	352,620	52.25%	462,723	60.13%
Contribution to Fund Balance	157,686	82,686	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 757,606	\$ 757,606	\$ 352,620	46.54%	\$ 462,723	60.13%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,193,795				
Fund Balance as of Report Date			\$ 3,551,631			

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Sheriff Special Justice Fund (065)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 80,816	\$ 80,816	100.00%	\$ 73,532	100.00%
Investment Income	-	-	-	-	13	-
Other Financing Sources	-	-	66,368	-	-	-
Revenues without Use of Fund Balance	-	80,816	147,184	182.12%	73,545	100.02%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 180,816	\$ 147,184	81.40%	\$ 73,545	42.38%
Appropriations:						
Sheriff	\$ 100,000	\$ 180,816	\$ 43,482	24.05%	\$ 25,000	14.41%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 180,816	\$ 43,482	24.05%	\$ 25,000	14.41%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Fund Balance as of Report Date			\$ 427,746			

YTD FINANCIAL REPORT 2018 | 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Fines and Forfeitures	\$ -	\$ 191,096	\$ 191,096	100.00%	\$ 219,660	100.00%
Investment Income	-	-	-	-	19	-
Revenues without Use of Fund Balance	-	191,096	191,096	100.00%	219,679	100.01%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 341,096	\$ 191,096	56.02%	\$ 219,679	59.43%
Appropriations:						
Sheriff	\$ 150,000	\$ 341,096	\$ 141,462	41.47%	\$ 115,407	31.22%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 341,096	\$ 141,462	41.47%	\$ 115,407	31.22%
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Fund Balance as of Report Date			\$ 469,388			

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Sheriff Special State Fund (067)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 102,141	\$ 102,141	100.00%	\$ 81,079	100.00%
Investment Income	-	-	292	-	215	-
Revenues without Use of Fund Balance	-	102,141	102,433	100.29%	81,294	100.27%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 177,141	\$ 102,433	57.83%	\$ 81,294	52.53%
Appropriations:						
Sheriff	\$ 75,000	\$ 177,141	\$ 6,564	3.71%	\$ 17,949	11.60%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 177,141	\$ 6,564	3.71%	\$ 17,949	11.60%
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Fund Balance as of Report Date			\$ 398,445			

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Stadium Fund (055)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 861,093	98.41%	\$ 836,745	95.63%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	1,058,568	99.95%	1,025,007	98.54%
Investment Income	-	-	10,270	-	-	-
Miscellaneous	-	-	1	-	1	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
TOTAL REVENUES	\$ 2,334,050	\$ 2,334,050	\$ 2,329,932	99.82%	\$ 4,252,366	98.76%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,700,106	99.77%	\$ 4,139,725	96.78%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,700,106	99.77%	4,139,725	96.78%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,334,050	\$ 2,334,050	\$ 1,700,106	72.84%	\$ 4,139,725	96.14%
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Fund Balance as of Report Date			\$ 1,999,801			

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Tree Bank Fund (040)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 3,120	31.20%	\$ 67,512	843.90%
Revenues without Use of Fund Balance	10,000	10,000	3,120	31.20%	67,512	843.90%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 3,120</u>	4.80%	<u>\$ 67,512</u>	843.90%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Fund Balance as of Report Date			\$ 304,225			

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Tourism Fund (050)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Fund Balance January 1	\$ 10,069,866	\$ 10,069,866	\$ 10,069,866			
Revenues:						
Taxes	\$ 9,852,000	\$ 10,477,000	\$ 9,430,898	90.02%	\$ 8,884,840	98.28%
Charges for Services	100	100	758	758.00%	928	928.00%
Investment Income	25,000	25,000	104,040	416.16%	39,805	-
Miscellaneous	-	-	388,876	-	17	-
Revenues without Use of Fund Balance	9,877,100	10,502,100	9,924,572	94.50%	8,925,590	98.73%
Use of Fund Balance	-	3,499,648	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,877,100	\$ 14,001,748	\$ 9,924,572	70.88%	\$ 8,925,590	89.25%
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ 4,919,855	100.00%	\$ 4,923,605	100.00%
Tourism	3,888,580	9,081,893	8,280,653	91.18%	4,838,701	95.31%
Appropriations without Contribution to Fund Balance	8,808,435	14,001,748	13,200,508	94.28%	9,762,306	97.62%
Contribution to Fund Balance	1,068,665	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 9,877,100	\$ 14,001,748	\$ 13,200,508	94.28%	\$ 9,762,306	97.62%
Projected Fund Balance December 31	\$ 11,138,531	\$ 6,570,218				
Fund Balance as of Report Date			\$ 6,793,930			

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Airport Operating Fund (520)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 786,737	\$ 786,737	\$ 786,737			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 157,513	98.45%	\$ 178,176	116.08%
Miscellaneous	780,000	780,000	742,855	95.24%	737,267	95.75%
Other Financing Sources	25,000	25,000	-	0.00%	18,361	100.00%
Revenues without Use of Net Position	965,000	965,000	900,368	93.30%	933,804	99.14%
Use of Net Position	183,188	183,188	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,148,188	\$ 1,148,188	\$ 900,368	78.42%	\$ 933,804	71.24%
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 981,152	85.53%	\$ 1,138,492	86.92%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,148,188	\$ 1,148,188	\$ 981,152	85.45%	\$ 1,138,492	86.85%
Projected Net Position December 31	\$ 603,549	\$ 603,549				
Net Position as of Report Date			\$ 705,953			

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

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Local Transit Operating Fund (515)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 2,979,058	95.02%	\$ 2,715,750	95.58%
Investment Income	84,000	84,000	122,770	146.15%	52,099	236.81%
Miscellaneous	22,000	22,000	27,032	122.87%	17,531	79.69%
Other Financing Sources	9,467,537	10,402,537	9,461,718	90.96%	10,521,870	82.61%
Revenues without Use of Net Position	12,708,787	13,643,787	12,590,578	92.28%	13,307,250	85.18%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,382,290	\$ 15,317,290	\$ 12,590,578	82.20%	\$ 13,307,250	78.28%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 33,364	43.17%
Transportation*	14,382,290	15,317,290	9,260,853	60.46%	7,935,583	46.90%
TOTAL APPROPRIATIONS	\$ 14,382,290	\$ 15,317,290	\$ 9,260,853	60.46%	\$ 7,968,947	46.88%
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Net Position as of Report Date			\$ 9,111,661			

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

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Solid Waste Operating Fund (595)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 18,541,180	\$ 18,541,180	\$ 18,541,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 672,015	86.71%	\$ 608,140	86.88%
Charges for Services	45,756,741	45,756,741	40,595,697	88.72%	40,126,479	88.63%
Investment Income	300,000	300,000	838,266	279.42%	492,818	222.02%
Miscellaneous	150	150	2,536	1,690.67%	1,024	2,048.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 42,108,514</u>	89.91%	<u>\$ 41,228,461</u>	89.25%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,103,119	\$ 34,021,227	75.43%	\$ 34,772,256	78.14%
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>45,122,467</u>	<u>45,113,119</u>	<u>34,021,227</u>	75.41%	<u>34,772,256</u>	78.13%
Working Capital Reserve	1,709,424	1,718,772	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 34,021,227</u>	72.65%	<u>\$ 34,772,256</u>	75.27%
Projected Net Position December 31	\$ 20,250,604	\$ 20,259,952				
Net Position as of Report Date			\$ 26,628,467			

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

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

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Stormwater Operating Fund (590)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 29,481,318	\$ 29,481,318	\$ 29,481,318			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ 28,392,222	89.58%	\$ 30,849,497	97.82%
Investment Income	355,000	355,000	410,542	115.65%	229,503	191.25%
Miscellaneous	15,000	15,000	9,015	60.10%	6,672	51.32%
Revenues without Use of Net Position	32,064,035	32,064,035	28,811,779	89.86%	31,085,672	98.15%
Use of Net Position	5,908,262	7,538,140	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 37,972,297	\$ 39,602,175	\$ 28,811,779	72.75%	\$ 31,085,672	97.15%
Appropriations:						
Planning and Development	\$ 785,470	\$ 769,188	\$ 560,326	72.85%	\$ 486,250	68.77%
Water Resources*	37,096,827	38,742,987	33,384,267	86.17%	27,415,246	87.87%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 37,972,297	\$ 39,602,175	\$ 33,944,593	85.71%	\$ 27,901,496	87.20%
Projected Net Position December 31	\$ 23,573,056	\$ 21,943,178				
Net Position as of Report Date			\$ 24,348,504			

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

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Water and Sewer Operating Fund (501)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 158,950,494	\$ 158,950,494	\$ 158,950,494			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,645,200	\$ 277,759,066	88.00%	\$ 274,104,390	87.87%
Investment Income	500,000	500,000	2,536,474	507.29%	1,728,588	392.86%
Contributions and Donations	14,941,303	14,941,303	22,222,640	148.73%	19,872,283	120.24%
Miscellaneous	-	-	486,686	-	360,235	-
Revenues without Use of Net Position	330,933,287	331,086,503	303,004,866	91.52%	296,065,496	90.01%
Use of Net Position	43,192,781	41,793,834	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 374,126,068	\$ 372,880,337	\$ 303,004,866	81.26%	\$ 296,065,496	83.86%
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 843,031	85.19%	\$ 666,010	74.38%
Water Resources*	372,941,013	371,725,727	317,855,770	85.51%	298,360,807	84.76%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 374,126,068	\$ 372,880,337	\$ 318,698,801	85.47%	\$ 299,026,817	84.69%
Projected Net Position December 31	\$ 115,757,713	\$ 117,156,660				
Net Position as of Report Date			\$ 143,256,559			

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

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Administrative Support Fund (665)

The Administrative Support Fund 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 10,666,958	\$ 10,666,958	\$ 10,666,958			
Revenues:						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 55,709,753	86.10%	\$ 50,271,460	87.76%
Investment Income	60,000	60,000	264,196	440.33%	136,031	238.75%
Contributions and Donations	-	-	2,000	-	-	-
Miscellaneous	258,923	258,923	318,915	123.17%	1,269,646	138.09%
Revenues without Use of Net Position	65,018,759	65,018,759	56,294,864	86.58%	51,677,137	88.70%
Use of Net Position	2,504,234	2,055,697	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,522,993	\$ 67,074,456	\$ 56,294,864	83.93%	\$ 51,677,137	87.00%
Appropriations:						
County Administration	\$ 4,168,620	\$ 4,130,533	\$ 3,351,187	81.13%	\$ 3,344,337	82.18%
Financial Services	10,031,179	9,875,133	8,193,501	82.97%	7,593,058	80.60%
Human Resources	4,101,535	3,992,622	3,378,509	84.62%	3,238,600	90.07%
Information Technology Services	33,285,829	32,971,855	24,607,316	74.63%	22,222,943	79.95%
Law	2,474,311	2,464,838	2,166,964	87.92%	2,069,169	89.30%
Support Services	12,739,019	12,416,975	10,410,858	83.84%	9,642,907	87.85%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	1,218,500	791,208	64.93%	570,838	46.73%
Total Non-Departmental	722,500	1,222,500	791,208	64.72%	570,838	46.58%
TOTAL APPROPRIATIONS	\$ 67,522,993	\$ 67,074,456	\$ 52,899,543	78.87%	\$ 48,681,852	81.95%
Projected Net Position December 31	\$ 8,162,724	\$ 8,611,261				
Net Position as of Report Date			\$ 14,062,279			

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Auto Liability Fund (606)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 733,334	91.67%	\$ 733,334	91.67%
Investment Income	16,000	16,000	43,729	273.31%	20,753	142.76%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	777,063	95.23%	754,272	92.60%
Use of Net Position	218,705	718,705	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,705	\$ 1,534,705	\$ 777,063	50.63%	\$ 754,272	42.30%
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,534,705	\$ 674,576	43.95%	\$ 1,550,988	86.98%
TOTAL APPROPRIATIONS	\$ 1,034,705	\$ 1,534,705	\$ 674,576	43.95%	\$ 1,550,988	86.98%
Projected Net Position December 31	\$ 1,943,242	\$ 1,443,242				
Net Position as of Report Date			\$ 2,264,434			

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Fleet Management Fund (610)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 801,615	\$ 801,615	\$ 801,615			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 5,818,700	87.83%	\$ 5,005,185	87.29%
Miscellaneous	275,800	275,800	284,829	103.27%	280,995	103.80%
Other Financing Sources	-	-	35,965	-	-	-
Revenues without Use of Net Position	6,900,468	6,900,468	6,139,494	88.97%	5,286,180	88.03%
Use of Net Position	717,503	675,750	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,617,971	\$ 7,576,218	\$ 6,139,494	81.04%	\$ 5,286,180	82.06%
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,371,618	\$ 6,238,993	84.64%	\$ 5,646,967	87.85%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	174,717	91.67%	-	-
Total Non-Departmental	204,600	204,600	174,717	85.39%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,617,971	\$ 7,576,218	\$ 6,413,710	84.66%	\$ 5,646,967	87.66%
Projected Net Position December 31	\$ 84,112	\$ 125,865				
Net Position as of Report Date			\$ 527,399			

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Group Self-Insurance Fund (605)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 53,270,851	93.22%	\$ 48,258,428	92.99%
Investment Income	250,000	250,000	501,505	200.60%	354,254	202.43%
Miscellaneous	-	-	250,217	-	127,653	-
Revenues without Use of Net Position	57,398,345	57,398,345	54,022,573	94.12%	48,740,335	93.60%
Use of Net Position	3,603,104	3,565,794	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 61,001,449	\$ 60,964,139	\$ 54,022,573	88.61%	\$ 48,740,335	88.58%
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,954,139	\$ 53,237,615	87.34%	\$ 49,851,366	90.62%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 61,001,449	\$ 60,964,139	\$ 53,237,615	87.33%	\$ 49,851,366	90.60%
Projected Net Position December 31	\$ 23,357,695	\$ 23,395,005				
Net Position as of Report Date			\$ 27,745,757			

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Risk Management Fund (602)

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

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018		Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 4,583,334	91.67%	\$ 4,124,999	91.67%
Investment Income	97,500	97,500	132,716	136.12%	118,564	158.09%
Miscellaneous	-	-	18,226	-	438,880	-
Revenues without Use of Net Position	5,097,500	5,097,500	4,734,276	92.87%	4,682,443	102.35%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,500,106	\$ 7,500,106	\$ 4,734,276	63.12%	\$ 4,682,443	64.67%
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 5,800,989	77.45%	\$ 5,577,491	77.14%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,500,106	\$ 7,500,106	\$ 5,800,989	77.35%	\$ 5,577,491	77.03%
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Net Position as of Report Date			\$ 8,263,102			

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Workers' Compensation Fund (604)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 11/30/2018	Actuals YTD as of 11/30/2018	% Actual to Current Budget	Actuals YTD as of 11/30/2017	% Actual to 11/30/2017 Budget
Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 2,291,668	91.67%	\$ 2,291,090	91.64%
Investment Income	128,500	128,500	220,101	171.28%	146,893	293.79%
Miscellaneous	-	-	412,228	-	37,990	-
Revenues without Use of Net Position	2,628,500	2,628,500	2,923,997	111.24%	2,475,973	97.10%
Use of Net Position	1,282,304	2,374,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,910,804	\$ 5,003,106	\$ 2,923,997	58.44%	\$ 2,475,973	73.25%
Appropriations:						
Human Resources	\$ 3,900,804	\$ 4,993,106	\$ 4,098,551	82.08%	\$ 3,228,630	95.79%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,910,804	\$ 5,003,106	\$ 4,098,551	81.92%	\$ 3,228,630	95.51%
Projected Net Position December 31	\$ 6,356,575	\$ 5,264,273				
Net Position as of Report Date			\$ 6,464,325			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 11/30/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 60,000	\$ 62,800	\$ 2,800	GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	\$ -	\$ 1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Contributions and Donations	-	2,800
Miscellaneous	965,695	999,195	33,500	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	-	1,000
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				GCID20181416 Approval to accept educational incentive funding from the Georgia Department of Corrections to assist with educational programming (GED and vocational).	-	22,500
				Total: Miscellaneous	-	33,500
Other Financing Sources	165,000	209,194	44,194	GCID20181232 Approval for the Chairman to execute any and all documents necessary to release 12,504 square feet of permanent construction easement for \$8,321.41 located on R7155 5118 and 14,349 square feet of permanent construction easement for \$35,872.50 located on R7155 567.	-	44,194
Use of Fund Balance	27,423,845	27,485,455	61,610	To adjust budget for 90 day job vacancies.	(36,195)	(852,300)
				GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				GCID20181232 Approval for the Chairman to execute any and all documents necessary to release 12,504 square feet of permanent construction easement for \$8,321.41 located on R7155 5118 and 14,349 square feet of permanent construction easement for \$35,872.50 located on R7155 567.	-	(44,194)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20181515 Approval for the Chairman to execute an Agreement of Lease with Pike Center, LLC to lease 9,395 square feet of office space and a Rental Agreement to sub-lease the office space to the State Properties Commission (Day Reporting Center).		23,104
				Total: Use of Fund Balance	(36,195)	61,610
<i>Total: General Fund</i>			142,104		(36,195)	142,104
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	609,424	526,960	(82,464)	To adjust budget for 90 day job vacancies.	(7,833)	(82,464)
<i>Total: Development and Enforcement Services District Fund</i>			(82,464)		(7,833)	(82,464)
Fire and Emergency Medical Services District Fund (102)						
Miscellaneous	1,500	68,877	67,377	GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				GCID20181186 Approval to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of Lucas Chest Compression System and Warranty.	-	21,179
<i>Total: Fire and Emergency Medical Services District Fund</i>			67,377		-	67,377
Police Services District Fund (106)						
Use of Fund Balance	7,595,650	5,978,186	(1,617,464)	To adjust budget for 90 day job vacancies.	(271,686)	(1,617,464)
<i>Total: Police Services District Fund</i>			(1,617,464)		(271,686)	(1,617,464)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Miscellaneous	2,622,079	2,622,829	750	GCID20181311 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the tower at 1850 North Brown Road.	-	500
				GCID20181474 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the tower at 1850 North Brown Road.	250	250
				Total: Miscellaneous	250	750
Use of Fund Balance	2,149,496	1,943,041	(206,455)	To adjust budget for 90 day job vacancies.	-	(205,705)
				GCID20181311 Approval for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the tower at 1850 North Brown Road.	-	(500)
				GCID20181474 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the tower at 1850 North Brown Road.	(250)	(250)
				Total: Use of Fund Balance	(250)	(206,455)
<i>Total: Recreation Fund</i>			(205,705)		-	(205,705)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments) Year to Date	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	7,390,762	7,417,134	26,372	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133
				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	-	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	-	3,790
				GCID20181404 Approval of incorporation into the Gwinnett County Street Lighting Program, Brighton Place.	-	418
				GCID20181405 Approval of incorporation into the Gwinnett County Street Lighting Program, River Chase.	-	357
<i>Total: Street Lighting Fund</i>			26,372		-	26,372
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	391,063	391,063	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	237,316	391,063
Use of Fund Balance	140,000	4,990	(135,010)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(135,010)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			256,053		237,316	256,053

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	9,785	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			9,785		-	9,785
E-911 Fund (095)						
Use of Fund Balance	5,558,757	5,173,167	(385,590)	To adjust budget for 90 day job vacancies.	(31,550)	(385,590)
<i>Total: E-911 Fund</i>			(385,590)		(31,550)	(385,590)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	245,002	245,002	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,816	245,002
Use of Fund Balance	500,893	255,891	(245,002)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(6,816)	(245,002)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	160,403	160,403	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,513	160,403
Use of Fund Balance	582,495	422,092	(160,403)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,513)	(160,403)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	80,816	80,816	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	19,184	80,816
<i>Total: Sheriff Special Justice Fund</i>			80,816		19,184	80,816
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	191,096	191,096	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	39,395	191,096
<i>Total: Sheriff Special Treasury Fund</i>			191,096		39,395	191,096

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	102,141	102,141	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,306	102,141
<i>Total: Sheriff Special State Fund</i>			102,141		5,306	102,141
Tourism Fund (050)						
Taxes	9,852,000	10,477,000	625,000	GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax."	-	625,000
Use of Fund Balance	-	3,499,648	3,499,648	GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	3,499,648
<i>Total: Tourism Fund</i>			4,124,648		-	4,124,648
Airport Operating Fund (520)						
Use of Net Position	183,188	183,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Other Financing Sources	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		-	935,000
Stormwater Operating Fund (590)						
Use of Net Position	5,908,262	7,538,140	1,629,878	To adjust budget for 90 day job vacancies.	-	(100,122)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,730,000
<i>Total: Stormwater Operating Fund</i>			1,629,878		-	1,629,878

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Charges for Services	315,491,984	315,645,200	153,216	GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	153,216
Use of Net Position	43,192,781	41,793,834	(1,398,947)	To adjust budget for 90 day job vacancies.	(22,921)	(1,117,656)
				GCID20180309 Approval for the Chairman to execute the Gwinnett County and City of Buford Wholesale Sewage Agreement between Gwinnett County, Gwinnett Water and Sewerage Authority and the City of Buford to provide up to 1 million gallons per day of water reclamation services.	-	(281,291)
				Total: Use of Net Position	(22,921)	(1,398,947)
<i>Total: Water and Sewer Operating Fund</i>			(1,245,731)		(22,921)	(1,245,731)
Administrative Support Fund (665)						
Use of Net Position	2,504,234	2,055,697	(448,537)	To adjust budget for 90 day job vacancies.	-	(948,537)
				GCID20180864 Ratification of all budget amendments.	-	500,000
<i>Total: Administrative Support Fund</i>			(448,537)		-	(448,537)
Auto Liability Fund (606)						
Use of Net Position	218,705	718,705	500,000	GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	-	500,000
<i>Total: Auto Liability Fund</i>			500,000		-	500,000
Fleet Management Fund (610)						
Use of Net Position	717,503	675,750	(41,753)	To adjust budget for 90 day job vacancies.	-	(41,753)
<i>Total: Fleet Management Fund</i>			(41,753)		-	(41,753)
Group Self-Insurance Fund (605)						
Use of Net Position	3,603,104	3,565,794	(37,310)	To adjust budget for 90 day job vacancies.	-	(37,310)
<i>Total: Group Self-Insurance Fund</i>			(37,310)		-	(37,310)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Workers' Compensation Fund (604)						
Use of Net Position	1,282,304	2,374,606	1,092,302	To adjust budget for 90 day job vacancies.	-	(7,698)
				GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	-	1,100,000
<i>Total: Workers' Compensation Fund</i>			1,092,302		-	1,092,302
Total Revenue Budget Adjustments			\$ 5,093,018		\$ (68,984)	\$ 5,093,018

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS
AS OF 11/30/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,303,160	\$ 2,304,160	\$ 1,000	GCID20180265 Approval to accept a grant to support activities for the Gwinnett County Youth Commission. This grant is funded through the Association of County Commissioners.	\$ -	\$ 1,000
Financial Services	10,409,954	10,376,868	(33,086)	To adjust budget for 90 day job vacancies.	-	(33,086)
Transportation	21,311,135	21,108,777	(202,358)	To adjust budget for 90 day job vacancies.	(28,028)	(202,358)
Planning and Development	698,508	681,275	(17,233)	To adjust budget for 90 day job vacancies.	-	(17,233)
Corrections	17,581,177	17,410,630	(170,547)	To adjust budget for 90 day job vacancies.	-	(262,047)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	59,000
				GCID20180665 Approval to accept funds from the Georgia Department of Corrections for vocational programs at the facility.	-	10,000
				GCID20181416 Approval to accept educational incentive funding from the Georgia Department of Corrections to assist with educational programming (GED and vocational).	-	22,500
				Total: Corrections	-	(170,547)
Community Services	12,257,181	12,025,106	(232,075)	To adjust budget for 90 day job vacancies.	(8,167)	(234,875)
				GCID20180122 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Buford Senior Center.	-	1,400
				GCID20180123 Approval to accept an innovation Grant award from the Thanks Mom & Dad Fund for a hydroponic garden center at the Lawrenceville Senior Center.	-	1,400
				Total: Community Services	(8,167)	(232,075)
Community Services - Elections	7,892,250	7,838,683	(53,567)	To adjust budget for 90 day job vacancies.	-	(53,567)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court	8,026,992	8,933,534	906,542	Transfer from Non-Departmental: Court Reporters Reserve.	-	190,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	648,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	114,500
				To adjust budget for 90 day job vacancies.	-	(49,134)
				Transfer from Non-Departmental: Inmate Medical Reserve.	2,676	2,676
				Total: Juvenile Court	2,676	906,542
Sheriff	90,766,098	91,918,384	1,152,286	Transfer from Non-Departmental: Inmate Medical Reserve.	105,800	1,152,286
Judiciary	20,945,067	27,278,667	6,333,600	Transfer from Non-Departmental: Indigent Defense Reserve.	350,000	3,830,500
				Transfer from Non-Departmental: Court Interpreters Reserve.	15,600	546,100
				Transfer from Non-Departmental: Court Reporters Reserve.	125,000	1,957,000
				Total: Judiciary	490,600	6,333,600
Probate Court	2,797,379	2,989,379	192,000	Transfer from Non-Departmental: Court Interpreters Reserve.	-	5,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	186,500
				Total: Probate Court	-	192,000
Solicitor General	5,450,717	5,453,217	2,500	Transfer from Non-Departmental: Court Reporters Reserve.	-	2,500
Support Services	-	23,104	23,104	GCID20181515 Approval for the Chairman to execute an Agreement of Lease with Pike Center, LLC to lease 9.395 square feet of office space and a Rental Agreement to sub-lease the office space to the State Properties Commission (Day Reporting Center).	-	23,104

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Contribution to Local Transit	9,467,537	10,402,537	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
				Total: Contribution to Local Transit	-	935,000
Reserves - Court Interpreters	840,000	173,900	(666,100)	Transfer to Juvenile Court.	-	(114,500)
				Transfer to Judiciary.	(15,600)	(546,100)
				Transfer to Probate Court.	-	(5,500)
				Total: Reserves - Court Interpreters	(15,600)	(666,100)
Reserves - Court Reporters	2,400,000	250,000	(2,150,000)	Transfer to Juvenile Court.	-	(190,500)
				Transfer to Judiciary.	(125,000)	(1,957,000)
				Transfer to Solicitor General.	-	(2,500)
				Total: Reserves - Court Reporters	(125,000)	(2,150,000)
Reserves - Indigent Defense	5,000,000	335,000	(4,665,000)	Transfer to Juvenile Court.	-	(648,000)
				Transfer to Judiciary.	(350,000)	(3,830,500)
				Transfer to Probate Court.	-	(186,500)
				Total: Reserves - Indigent Defense	(350,000)	(4,665,000)
Reserves - Prisoner Medical	1,750,000	536,038	(1,213,962)	Transfer to Corrections.	-	(59,000)
				Transfer to Juvenile Court.	(2,676)	(2,676)
				Transfer to Sheriff.	(105,800)	(1,152,286)
				Total: Reserves - Prisoner Medical	(108,476)	(1,213,962)
Total Non-Departmental			(7,760,062)		(599,076)	(7,760,062)
<i>Total: General Fund</i>			142,104		(36,195)	142,104
Development and Enforcement Services District Fund (104)						
Planning and Development	7,992,587	7,910,123	(82,464)	To adjust budget for 90 day job vacancies.	(7,833)	(82,464)
<i>Total: Development and Enforcement Services District Fun</i>			(82,464)		(7,833)	(82,464)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	-	(17,497)
Fire and Emergency Services	111,142,967	109,824,652	(1,318,315)	To adjust budget for 90 day job vacancies.	(117,614)	(1,385,692)
				GCID20180552 Approval/request to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of EZIO needles.	-	46,198
				GCID20181186 Approval to accept the Georgia Trauma Care Network Commission for EMS Trauma Related Equipment Grant. This funding will be used for the purchase of Lucas Chest Compression System and Warranty.	-	21,179
				Total: Fire and Emergency Services	(117,614)	(1,318,315)
Contribution to Fund Balance	2,052,759	3,455,948	1,403,189	To adjust budget for 90 day job vacancies.	117,614	1,403,189
<i>Total: Fire and Emergency Services District Fund</i>			67,377		-	67,377
Police Services District Fund (106)						
Police Services	106,493,225	105,207,261	(1,285,964)	To adjust budget for 90 day job vacancies.	(271,686)	(1,617,464)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	331,500
				Total: Police Services	(271,686)	(1,285,964)
Recorder's Court	1,855,316	1,968,316	113,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	36,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	76,500
				Total: Recorder's Court	-	113,000
Non-Departmental	5,296,886	4,852,386	(444,500)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(36,500)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(76,500)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(331,500)
				Total: Non-Departmental	-	(444,500)
<i>Total: Police Services District Fund</i>			(1,617,464)		(271,686)	(1,617,464)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	38,075,611	37,869,906	(205,705)	To adjust budget for 90 day job vacancies.	-	(205,705)
<i>Total: Recreation Fund</i>			(205,705)		-	(205,705)
Street Lighting Fund (002)						
Transportation	7,543,825	7,570,197	26,372	GCID20180296 Approval/authorization for the Chairman to execute an Amendment to the Cooperation Agreement with Gateway 85 Gwinnett CID for street lighting improvements. Approval for inclusion a section of Jimmy Carter Boulevard from Live Oak Parkway to Brook Hollow Parkway. Funded by 2009 SPLOST program.	-	12,187
				GCID20180431 Approval of incorporation into the Gwinnett County Street Lighting Program, Olde Athens Phase I.	-	2,387
				GCID20180768 Approval of incorporation into the Gwinnett County Street Lighting Program, Innsbrook West phase 2. Funded by the 2014 SPLOST program.	-	1,180
				GCID20180769 Approval of incorporation into the Gwinnett County Street Lighting Program, Highlands at Bridgegate.	-	5,133
				GCID20181108 Approval of incorporation into the Gwinnett County Street Lighting Program, Deerwood, Phase 3. Funded by the 2014 SPLOST program.	-	920
				GCID20181090 Approval of incorporation into the Gwinnett County Street Lighting Program, Tribble Mill Gates. Funded by the 2014 SPLOST program.	-	3,790
				GCID20181404 Approval of incorporation into the Gwinnett County Street Lighting Program, Brighton Place.	-	418
				GCID20181405 Approval of incorporation into the Gwinnett County Street Lighting Program, River Chase.	-	357
<i>Total: Street Lighting Fund</i>			26,372		-	26,372
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	140,000	396,053	256,053	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	237,316	256,053
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			256,053		237,316	256,053

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	23,328	33,113	9,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	9,785
<i>Total: District Attorney Federal Treasury Asset Sharing Fun</i>			9,785		-	9,785
E-911 Fund (095)						
Police Services	18,394,619	18,009,029	(385,590)	To adjust budget for 90 day job vacancies.	(31,550)	(385,590)
<i>Total: E-911 Fund</i>			(385,590)		(31,550)	(385,590)
Sheriff Inmate Fund (090)						
Sheriff	599,920	674,920	75,000	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	75,000
Contribution to Fund Balance	157,686	82,686	(75,000)	GCID20180391 Approval to increase the Sheriff Inmate Store Fund 2018 budget to replace 10 beverage stations for inmate housing units that re no longer cost effective to repair.	-	(75,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	180,816	80,816	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	19,184	80,816
<i>Total: Sheriff Special Justice Fund</i>			80,816		19,184	80,816
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	341,096	191,096	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	39,395	191,096
<i>Total: Sheriff Special Treasury Fund</i>			191,096		39,395	191,096
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	177,141	102,141	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,306	102,141
<i>Total: Sheriff Special State Fund</i>			102,141		5,306	102,141

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tourism Fund (050)						
Tourism	3,888,580	9,081,893	5,193,313	GCID20180580 Approval of the appointment of Gwinnett Convention and Visitors Bureau as the County's Destination Marketing Organization and for the Chairman to execute an agreement with the Gwinnett Convention and Visitors Bureau. Approval to amend the 2018 budget to reflect funding to support the bureau's spending plan for hotel-motel tax.	-	193,313
				GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	5,000,000
				Total: Tourism	-	5,193,313
Contributions to Fund Balance	1,068,665	-	(1,068,665)	GCID20180580 Approval of the appointment of Gwinnett Convention and Visitors Bureau as the County's Destination Marketing Organization and for the Chairman to execute an agreement with the Gwinnett Convention and Visitors Bureau. Approval to amend the 2018 budget to reflect funding to support the bureau's spending plan for hotel-motel tax.	-	(193,313)
				GCID20180581 Approval to amend the Gwinnett County Code of Ordinances, Chapter 94, Article II, Hotel/Motel Occupancy Tax, Section 94-28 "Imposition and rate of tax."	-	625,000
				GCID20180582 Approval for the Chairman to execute Amended and Restated Operation and Management Agreement with the Gwinnett Convention and Visitors Bureau.	-	(1,500,352)
				Total: Contributions to Fund Balance	-	(1,068,665)
<i>Total: Tourism Fund</i>			4,124,648		-	4,124,648

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Transportation	1,147,188	1,147,188	-	GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	149,200
				Correction GCID20180111 Award BL120-17 purchase of a flex wing mower to low bidder ATMAX Equipment Company.	-	(149,200)
<i>Total: Airport Operating Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Transportation	14,382,290	15,317,290	935,000	GCID20180646 Approval for condemnation action Gwinnett Prado for Gwinnett Transit Center project.	-	615,000
				GCID20180771 Approval for the negotiated settlement of a condemnation, Ga v. Shelley Lee, First Intercontinental Bank and 1.9894 acres regarding Gwinnett Transit Center Project.	-	320,000
<i>Total: Local Transit Operating Fund</i>			935,000		-	935,000
Solid Waste Operating Fund (595)						
Support Services	45,112,467	45,103,119	(9,348)	To adjust budget for 90 day job vacancies.	-	(9,348)
Working Capital Reserve	1,709,424	1,718,772	9,348	To adjust budget for 90 day job vacancies.	-	9,348
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	785,470	769,188	(16,282)	To adjust budget for 90 day job vacancies.	-	(16,282)
Water Resources	37,096,827	38,742,987	1,646,160	To adjust budget for 90 day job vacancies.	-	(75,256)
				GCID20175559 Approval for Declaration of Taking Condemnation proceedings regarding property of Buttons Declaration, L.P. and 4.74 acres of land Tax Map No. R6207 041 for regional stormwater improvements.	-	1,721,416
				Total: Water Resources	-	1,646,160
<i>Total: Stormwater Operating Fund</i>			1,629,878		-	1,629,878

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	-	(30,445)
Water Resources	372,941,013	371,725,727	(1,215,286)	To adjust budget for 90 day job vacancies.	(22,921)	(1,215,286)
<i>Total: Water and Sewer Operating Fund</i>			(1,245,731)		(22,921)	(1,245,731)
Administrative Support Fund (665)						
County Administration	4,168,620	4,130,533	(38,087)	To adjust budget for 90 day job vacancies.	-	(38,087)
Financial Services	10,031,179	9,875,133	(156,046)	To adjust budget for 90 day job vacancies.	-	(156,046)
Human Resources	4,101,535	3,992,622	(108,913)	To adjust budget for 90 day job vacancies.	-	(108,913)
Information Technology	33,285,829	32,971,855	(313,974)	To adjust budget for 90 day job vacancies.	-	(313,974)
Law	2,474,311	2,464,838	(9,473)	To adjust budget for 90 day job vacancies.	-	(9,473)
Support Services	12,739,019	12,416,975	(322,044)	To adjust budget for 90 day job vacancies.	-	(322,044)
Non-Departmental	722,500	1,222,500	500,000	GCID20180864 Ratification of all budget amendments.	-	500,000
<i>Total: Administrative Support Fund</i>			(448,537)		-	(448,537)
Auto Liability Fund (606)						
Financial Services	1,034,705	1,534,705	500,000	GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds	-	500,000
<i>Total: Auto Liability Fund</i>			500,000		-	500,000
Fleet Management Fund (610)						
Support Services	7,413,371	7,371,618	(41,753)	To adjust budget for 90 day job vacancies.	-	(41,753)
<i>Total: Fleet Management Fund</i>			(41,753)		-	(41,753)
Group Self-Insurance Fund (605)						
Human Resources	60,991,449	60,954,139	(37,310)	To adjust budget for 90 day job vacancies.	-	(37,310)
<i>Total: Group Self-Insurance Fund</i>			(37,310)		-	(37,310)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Workers' Compensation Fund (604)						
Human Resources	3,900,804	4,993,106	1,092,302	To adjust budget for 90 day job vacancies.	-	(7,698)
				GCID20181333 Approval of August Monthly Financial Status Report and ratification of budget amendments. Approval of Resolution amending 2018 budget to reflect anticipated appropriations in Auto Liability and Workers' Compensation Funds.	-	1,100,000
<i>Total: Workers' Compensation Fund</i>			1,092,302		-	1,092,302
Total Appropriation Budget Adjustments			\$ 5,093,018		\$ (68,984)	\$ 5,093,018