



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
February 28, 2022
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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MEMORANDUM

TO: Nicole L. Hendrickson, Chairwoman
District Commissioners
Glenn Stephens, County Administrator
Maria Woods, Deputy County Administrator/CFO

FROM: Buffy Alexzulian
Director of Financial Services

DATE: March 18, 2022

SUBJECT: Monthly Financial Report for the Period Ended February 28, 2022

This report, which includes unaudited information for the second month of 2022, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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EXECUTIVE SUMMARY

Overview of Financial Variances

Fuel costs across all departments are up approximately \$328,000, or 48 percent, compared to the same time last year. The average price paid per gallon in February was \$3.08 per gallon. Conservative budget approaches have allowed the County to absorb the increased costs thus far. However, the County will continue to monitor increasing costs and potential impacts on operating budgets.

Charges for Services in the Fire & EMS fund is up considerably compared to last year. In February, a \$669,587 payment was received from the Federal government to supplement Medicaid payments for ambulance services. This payment was for claims of service from January 1, 2020, through June 30, 2020. The County will continue to participate in this program and submit claims for future periods.

2021 Tax Digest

During the month of February, the Tax Assessor's Office finalized the 2021 tax digest. Due to improved home values and increased construction activity, the final net countywide digest for 2021 was \$36.9 billion, which is a 4.7 percent increase over 2020. The greatest increase was in real property, which is the largest component of the digest representing approximately 88.8 percent in 2021. From 2020 to 2021, the real property portion of the net digest increased approximately \$1.6 billion, or 5.0 percent.

Alcohol Sales

The Board of Commissioners voted to update the current County ordinance to allow deliveries of wine and beer from licensed businesses, mixed drink sales with takeout orders from restaurants, and a two-hour extension for alcohol sales on Sunday, allowing purchase from 11:00am until midnight. The updated ordinance is in response to updates to state law. The County will monitor the potential impact on alcohol tax revenues.

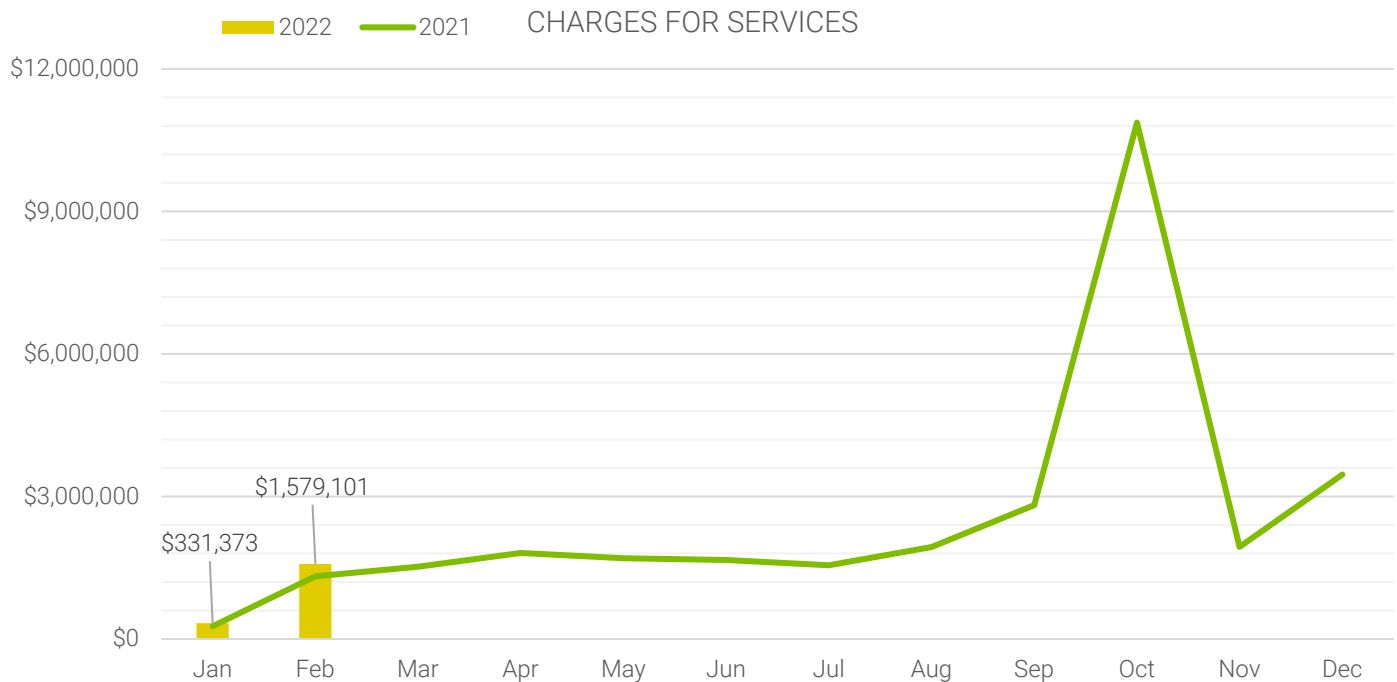
2023 Budget Preparation

As part of the fiscal year 2023 budget process, departments and agencies received capital budget training in February and submitted vehicle replacement requests to Fleet Management for review in March. Departments and agencies will submit capital budget requests, including capital technology budgets and Capital Improvement Plan budgets, in April.

GENERAL FUND (PAGE 11)

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

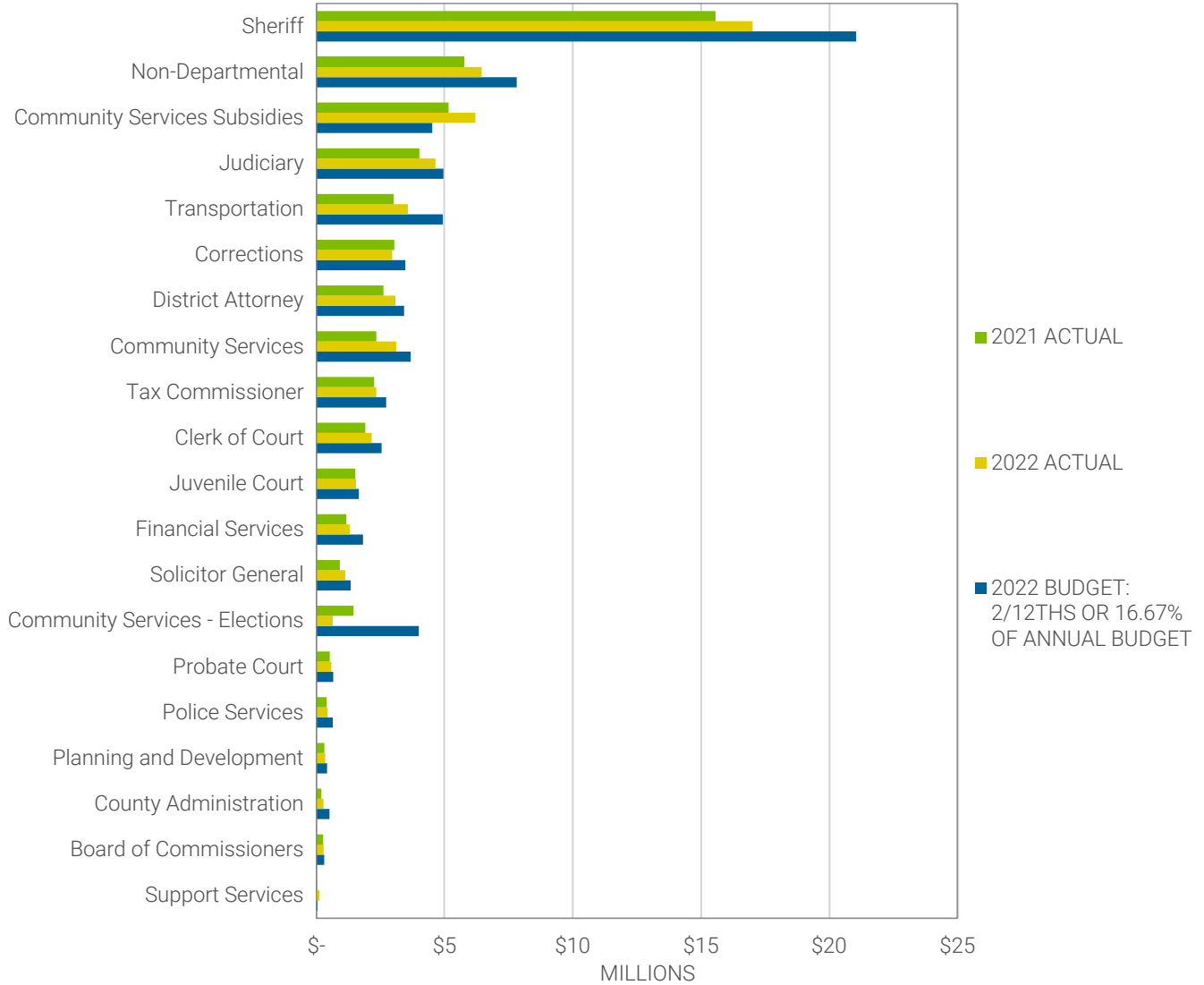
The main revenue source for General Fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Charges for Services is another major category of revenues in the General Fund. The chart below shows the collections by month for Charges for Services. One of the main sources of revenue in this category is the commissions received by the County related to property taxes.



As seen in the chart, there were significant increases in monthly collections around the property tax due date of October 15, 2021. Also, please note that January receipts were much lower than other months. This is because most of January's collections were for prior year revenues and were recorded in the prior year. Charges for Services through February are up approximately \$321,000 compared to 2021 due to increased commissions, various court fees, and state prisoner allowances.

Occupation taxes are up \$2.3 million, or 21.4 percent, compared to last year. This is due to an increased number of business certificates issued and improving business revenues. The number of Business/Occupation certificates through February 2022 is 8,903 compared to 8,730 in 2021.

GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2021 – 2022 YTD EXPENDITURES



Community Services Subsidies expenditures are over budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of when subsidy payments are made. Community Services Subsidies payments are generally paid quarterly. Most of the subsidy payments have been made for the first quarter.

Community Services - Elections temporarily appear significantly below budget; expenses will increase with activities for the primary and general elections later in the year. Election expenditures are down approximately \$508,000 compared to this time last year. This is due to the runoff election held in January 2021.

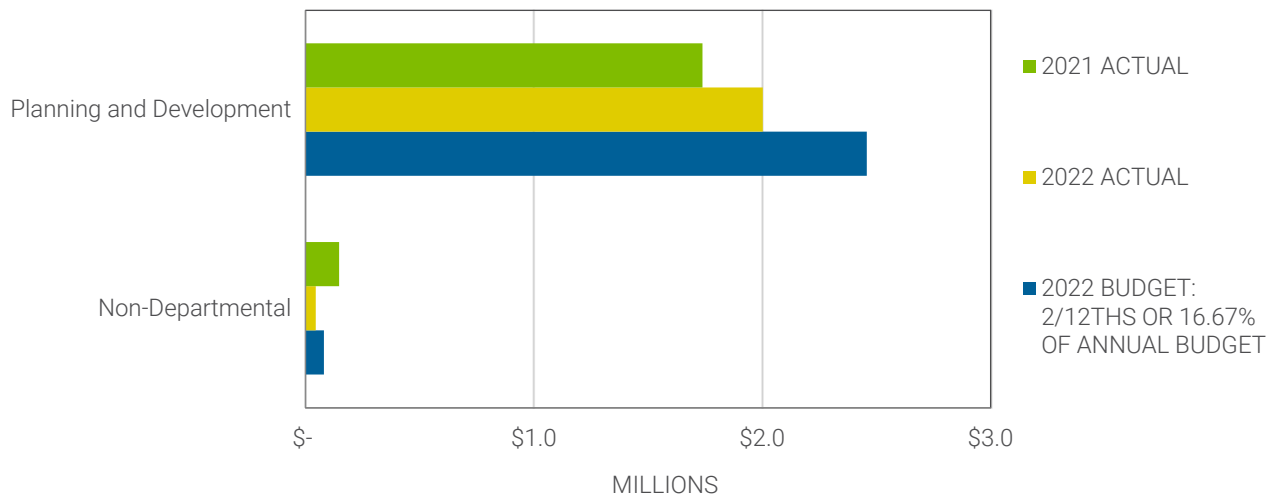
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Licenses and Permits is another major category of revenues in this fund and is shown in the chart below. The yellow bars are 2022 monthly revenues, and the green line represents monthly collections for 2021. Through February, Licenses and Permits is up approximately \$146,000 due to increased activity in the real estate market and an increase in commercial permits.



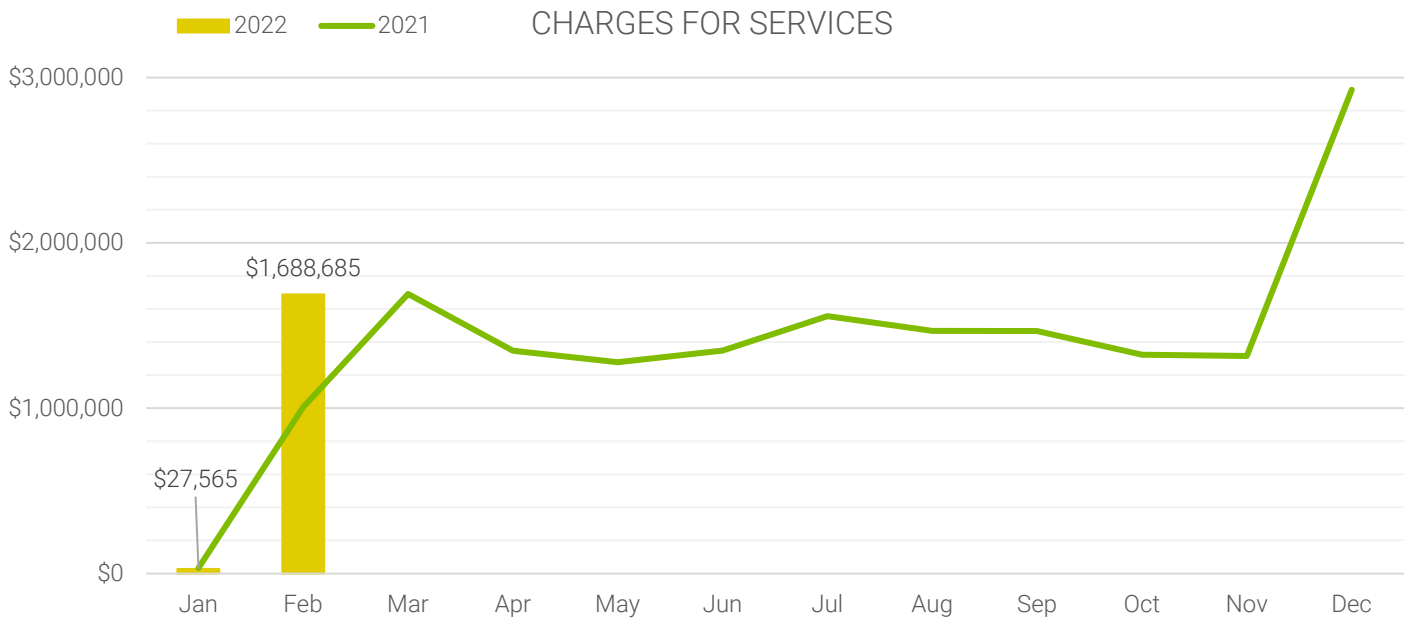
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
 BUDGET VS. ACTUAL BY DEPARTMENT
 FEBRUARY 2021 – 2022 YTD EXPENDITURES



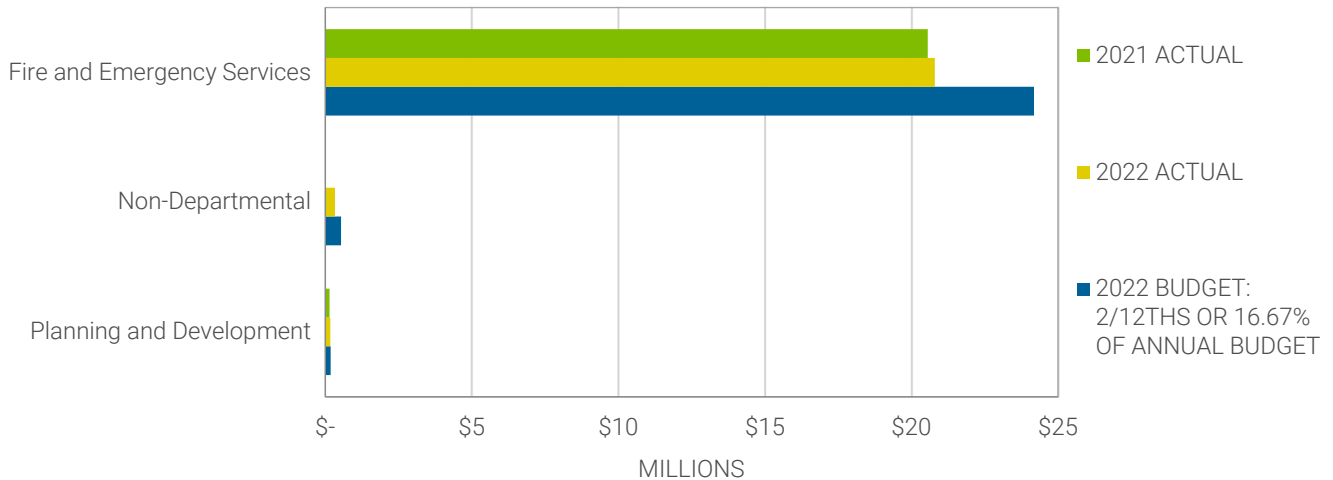
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Charges for Services is another major revenue category in this fund and is shown in the chart below. The yellow bars are monthly 2022 revenues, and the green line represents monthly collections for 2021. As mentioned earlier, February's collections were higher due to the supplemental Medicaid payment.



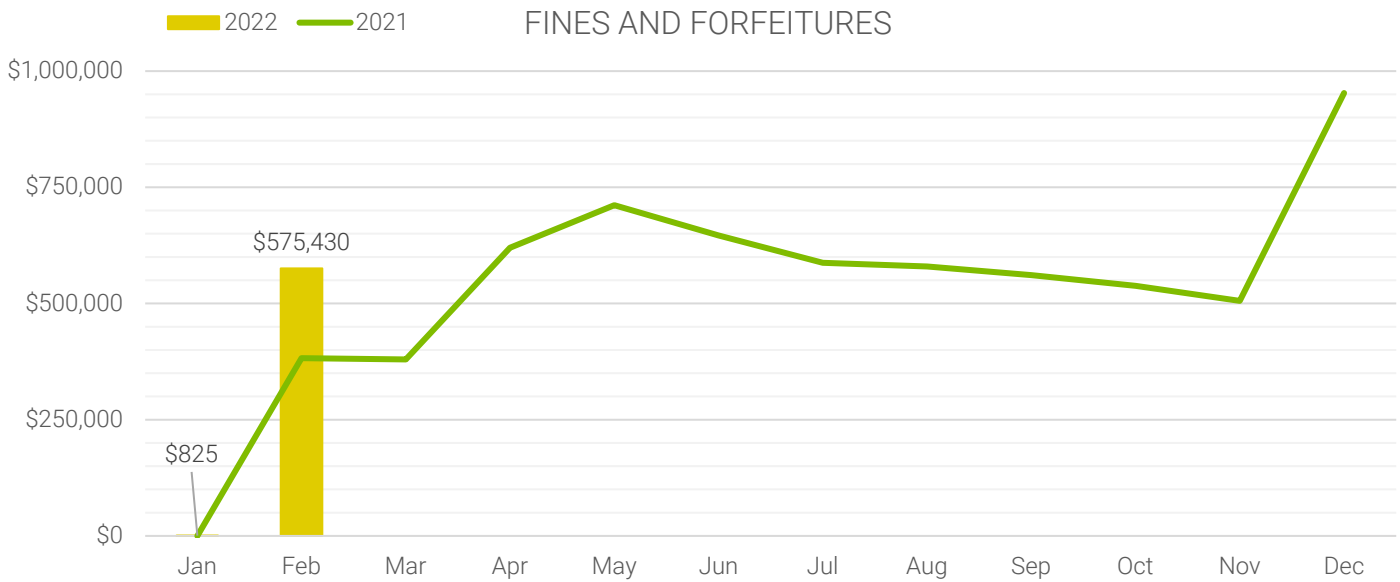
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2021 – 2022 YTD EXPENDITURES



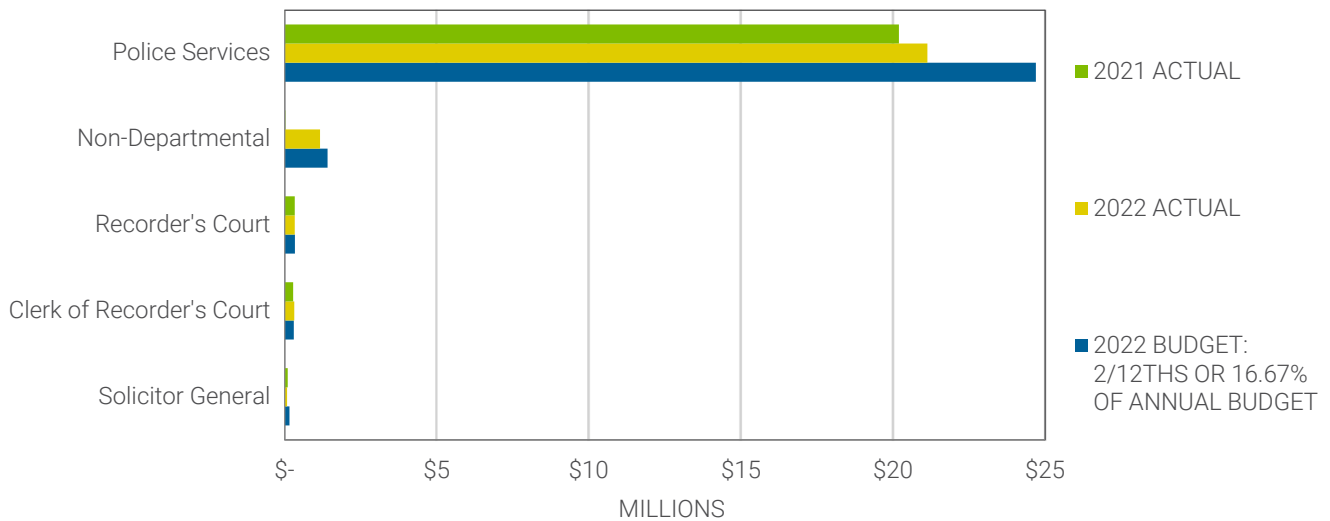
POLICE SERVICES DISTRICT FUND (PAGE 16)

Gwinnett County is responsible for providing police protection within 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).

The main revenue source for the Police Services District fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Fines and Forfeitures is the other major revenue category for this fund and is shown in the chart below. The yellow bars are monthly 2022 revenues, and the green line represents monthly collections for 2021. Through February, Fines and Forfeitures are up approximately \$194,000 compared to 2021 due to increased collections for citations.



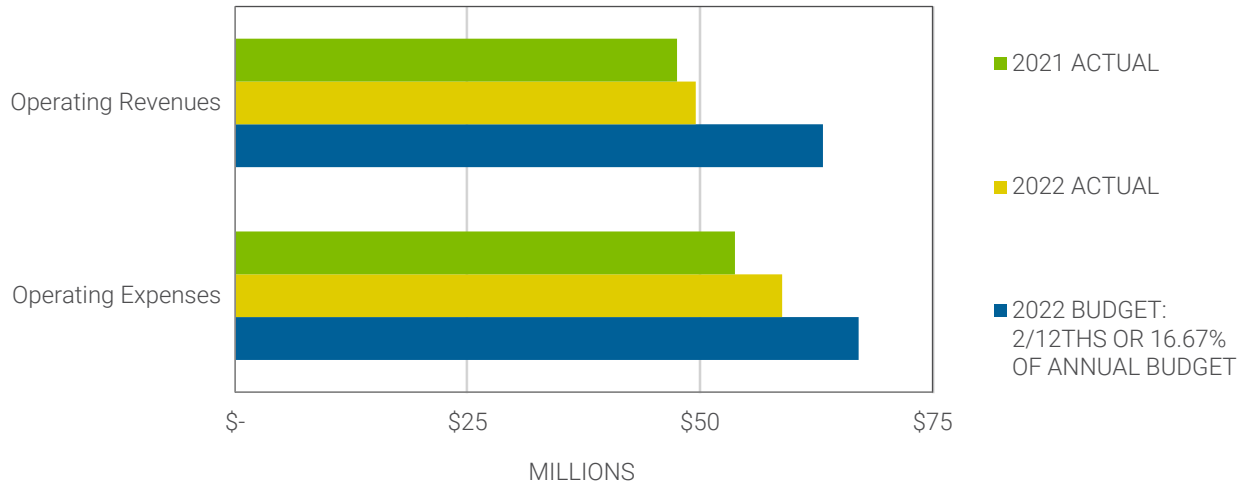
POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2021 – 2022 YTD EXPENDITURES



WATER & SEWER OPERATING FUND (PAGE 49)

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

WATER AND SEWER OPERATING FUND
FEBRUARY 2021 – 2022 YTD REVENUES AND EXPENSES



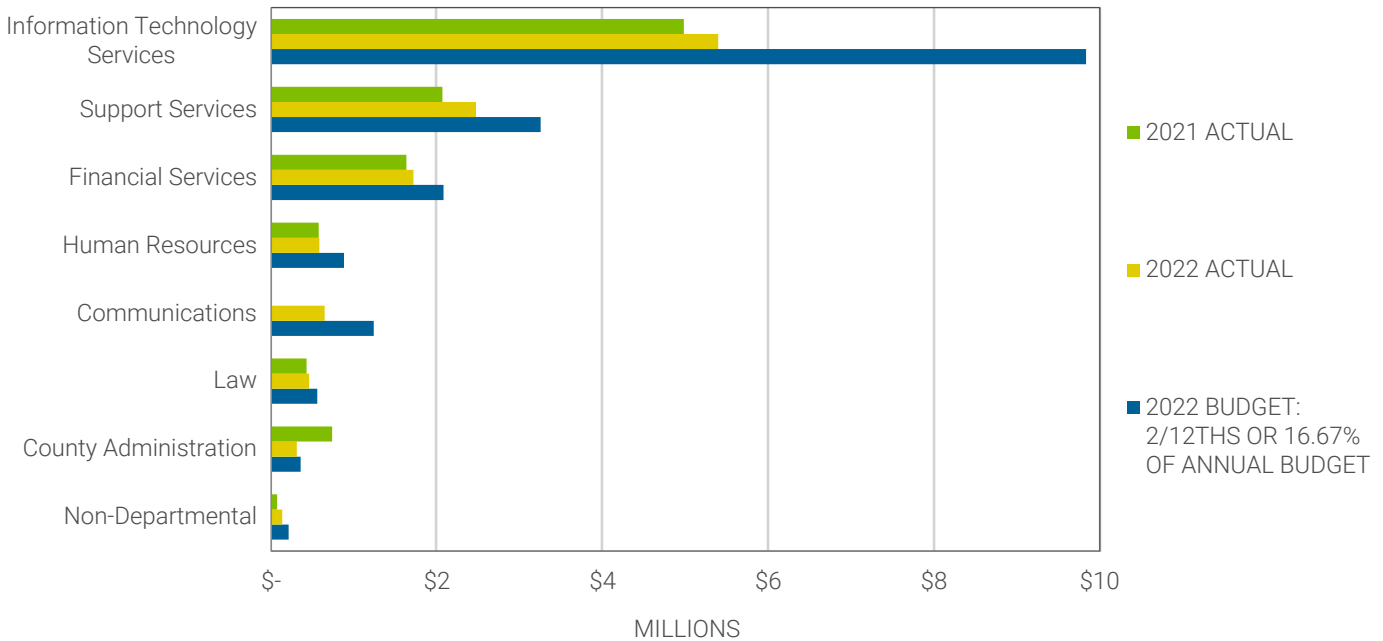
Year-to-date Water and Sewer revenues are up approximately \$2.0 million, or 4.3 percent, over last year. When comparing revenue to the budget, however, they are approximately \$13.7 million, or 21.6 percent, under budget. This is primarily because a large portion of the revenue received in January was for services provided in December and was recorded in 2021. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer expenses are up approximately \$5.1 million, or 9.5 percent, compared to last year due to increased contributions to capital projects. However, expenses in the Water and Sewer Operating Fund are approximately \$8.2 million, or 12.3 percent, under budget. This variance is primarily attributable to conservative budgeting as well as savings in employee salaries and benefits due to higher vacancies in 2022.

ADMINISTRATIVE SUPPORT FUND (PAGE 50)

The Administrative Support Fund accounts for the activities of all central support departments not reported elsewhere: County Administration, Communications, Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2021 – 2022 YTD EXPENSES



On October 5, 2021, the Board of Commissioners approved the creation of the Communications Department. Prior to this, Communications’ expenses were reported under the County Administration department.

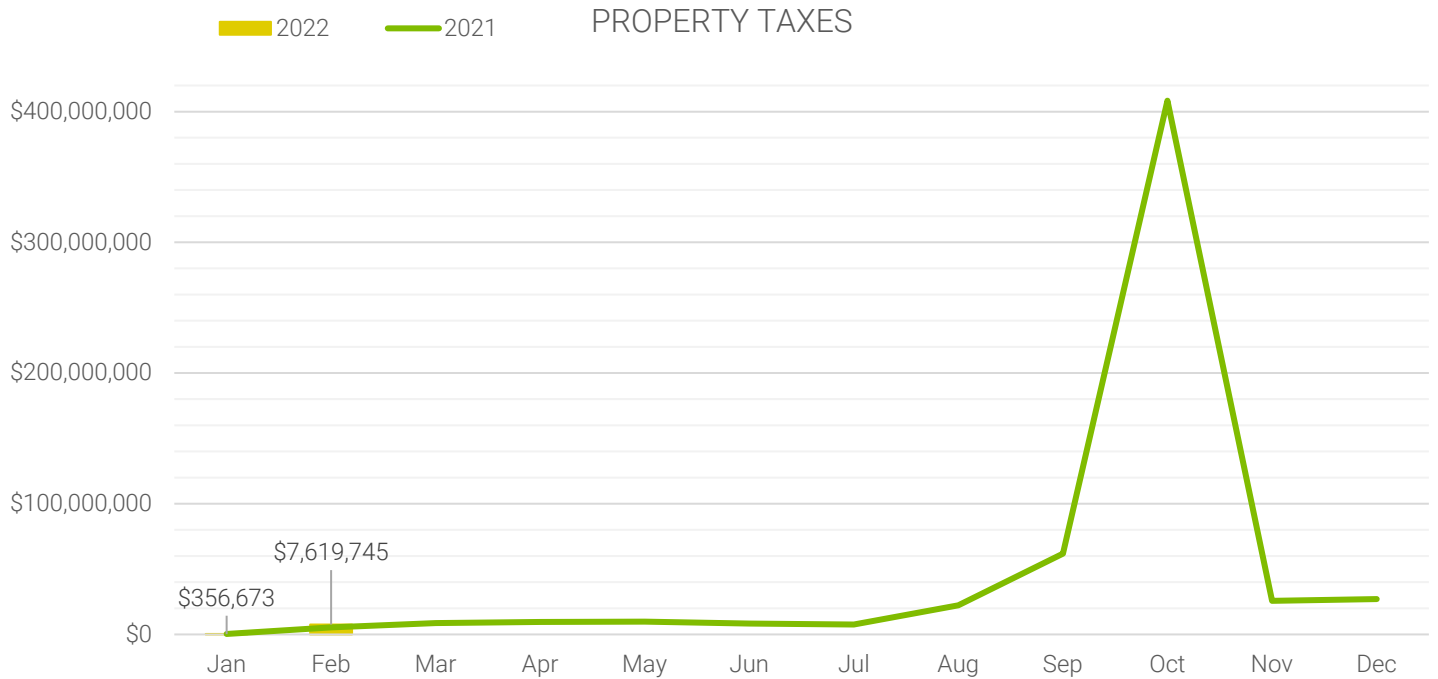
Information Technology Services expenses are up approximately \$416,000, or 8.3 percent, compared to last year. This is primarily due to increased costs of license and support agreements and purchases of IT equipment. However, ITS expenses are approximately \$4.4 million under budget. This variance is primarily attributable to position vacancies and continued disruptions in the supply chain which slows progress when equipment is not available.

Support Services expenses are up approximately \$405,000, or 19.6 percent, compared to last year. This is primarily due to increased costs for utilities, repairs, and janitorial services. The Charlotte J. Nash Court Building opened to the public in April 2021, and accounts for some of the year-over-year increase in costs.

RECURRING ITEMS

Property Taxes

The County collects property taxes in the Fall to fund services for the current year. Therefore, the funds that are primarily supported by property taxes will show revenues below budget until then. Those funds are the General, Development & Enforcement, Fire & EMS, Police, and Economic Development Tax Funds. Some special assessments are also included on property tax bills, so funds supported by those revenues will also be under budget until Fall. Those funds include the Speed Hump, Street Lighting, and Stormwater Funds.



The chart above shows the monthly collections of property taxes across all funds. The green line shows the collections in 2021 which is indicative of a typical collection cycle for property taxes. Most property taxes are collected around the due date of October 15. Also, when reviewing the chart, please note that January has lower receipts than other months and its bar is barely visible. This is typical, as most collections in January are for the prior year property taxes and are recorded in the previous year.

Risk Management Fund Net Position

The Risk Management Fund shows a negative net position as of this report. This negative net position is temporary and is due to annual insurance premiums that are paid at the beginning of the year. As the year progresses, the fund will collect revenue through monthly charges it assesses to other funds. The fund should end the year with a positive net position once revenues are collected.

YTD FINANCIAL REPORT 2022 | 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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 214,103,780	\$ 214,103,780	\$ 214,103,780			
Revenues:						
Taxes	\$ 357,458,781	\$ 357,458,781	\$ 22,192,308	6.21%	\$ 18,175,723	5.83%
Licenses and Permits	5,198,234	5,198,234	1,042,944	20.06%	1,086,179	23.59%
Intergovernmental	4,068,653	4,068,653	457,767	11.25%	519,163	15.46%
Charges for Services	30,927,197	30,927,197	1,910,474	6.18%	1,589,752	5.77%
Fines and Forfeitures	2,389,956	2,389,956	313,614	13.12%	154,208	5.30%
Investment Income	247,924	247,924	65,861	26.56%	31,787	11.27%
Contributions and Donations	87,250	87,250	7,987	9.15%	2,276,098	97.10%
Miscellaneous	1,584,854	1,584,854	394,773	24.91%	342,842	21.89%
Other Financing Sources	-	-	4,650	-	2,968	-
Revenues without Use of Fund Balance	401,962,849	401,962,849	26,390,378	6.57%	24,178,720	6.83%
Use of Fund Balance	20,729,557	20,729,557	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 422,692,406	\$ 422,692,406	\$ 26,390,378	6.24%	\$ 24,178,720	6.49%
Appropriations:						
Board of Commissioners	\$ 1,809,979	\$ 1,809,979	\$ 279,117	15.42%	\$ 261,456	17.01%
County Administration	3,046,436	3,046,436	275,098	9.03%	188,598	8.75%
Financial Services	10,901,479	10,901,479	1,297,946	11.91%	1,160,822	11.60%
Tax Commissioner	16,328,842	16,328,842	2,336,728	14.31%	2,250,906	14.05%
Transportation	29,598,762	29,598,762	3,570,878	12.06%	3,016,582	12.24%
Planning and Development	2,475,384	2,475,384	341,196	13.78%	309,164	13.35%
Police Services	3,811,761	3,811,761	438,152	11.49%	400,211	10.70%
Corrections	20,787,117	20,822,117	2,957,133	14.20%	3,040,692	15.14%
Community Services	22,057,267	22,057,267	3,112,661	14.11%	2,333,808	13.79%
Community Services Subsidies:						
Atlanta Regional Commission	1,089,302	1,089,302	267,317	24.54%	259,358	20.50%
Board of Health	2,074,641	2,074,641	518,660	25.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	58,772	25.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	165,160	25.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	8,698	8,698	-	0.00%	7,358	84.59%
HomeFirst Gwinnett	600,000	600,000	-	0.00%	-	0.00%
Indigent Medical	550,000	550,000	-	0.00%	-	-
Library In-House Services	1,282,081	1,282,081	80,945	6.31%	59,062	5.55%
Library Subsidy	19,401,495	19,401,495	4,850,374	25.00%	4,828,046	25.00%
Mental Health	1,043,341	1,043,341	260,835	25.00%	-	0.00%
Total Community Services Subsidies	27,095,284	27,095,284	6,202,062	22.89%	5,153,824	19.70%
Community Services - Elections	23,953,498	23,953,498	635,820	2.65%	1,443,334	18.82%
Juvenile Court	9,336,833	9,915,033	1,541,447	15.55%	1,515,112	16.37%
Sheriff	125,868,962	126,358,962	17,019,445	13.47%	15,566,791	13.92%

YTD FINANCIAL REPORT 2022 | 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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Clerk of Court	15,252,394	15,252,394	2,154,303	14.12%	1,906,907	14.53%
Judiciary	26,634,778	29,720,778	4,638,681	15.61%	4,018,702	13.77%
Probate Court	3,785,842	3,910,642	581,897	14.88%	520,771	15.02%
District Attorney	20,495,886	20,495,886	3,075,506	15.01%	2,615,491	13.59%
Solicitor General	8,013,996	8,013,996	1,122,631	14.01%	909,810	14.01%
Support Services	256,959	256,959	110,751	43.10%	24,255	14.85%
Non-Departmental:						
Affordable Housing	250,000	250,000	-	0.00%	-	-
Contingency	1,500,000	1,454,736	-	0.00%	-	0.00%
Contribution to Airport	650,000	650,000	108,333	16.67%	135,000	16.67%
Contribution to Capital	18,083,632	18,083,632	3,013,939	16.67%	3,598,343	16.67%
Contribution to Local Transit	12,100,000	12,100,000	2,016,667	16.67%	583,333	16.67%
Grant Match	1,100,000	1,100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	1,519,430	1,564,694	259,191	16.56%	380,049	24.73%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	175,000	175,000	16,800	9.60%	30,000	20.00%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	980,000	514,500	-	0.00%	-	0.00%
Reserves - Court Reporters	1,550,000	1,015,250	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,750,000	2,961,250	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,400,000	875,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,238,885	3,238,885	11,069	0.34%	7,631	0.25%
Other Governmental Agencies	515,000	515,000	9,398	1.82%	7,877	1.53%
Other Miscellaneous	100,000	100,000	7,345	7.35%	6,766	0.90%
Total Non-Departmental	51,180,947	46,866,947	6,442,742	13.75%	5,748,999	11.83%
TOTAL APPROPRIATIONS	\$ 422,692,406	\$ 422,692,406	\$ 58,134,194	13.75%	\$ 52,386,235	14.06%
Projected Fund Balance December 31	\$ 193,374,223	\$ 193,374,223				
Estimated Fund Balance as of Report Date			\$ 182,359,964			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 11,832,109	\$ 11,832,109	\$ 11,832,109			
Revenues:						
Taxes	\$ 9,301,413	\$ 9,301,413	\$ 60,692	0.65%	\$ 29,529	0.36%
Licenses and Permits	3,752,450	3,752,450	879,873	23.45%	733,735	19.84%
Intergovernmental	57,094	57,094	8,522	14.93%	5,884	10.90%
Charges for Services	781,090	781,090	179,738	23.01%	133,581	64.28%
Investment Income	50,073	50,073	9,710	19.39%	11,654	41.47%
Miscellaneous	-	-	7,028	-	-	-
Revenues without Use of Fund Balance	13,942,120	13,942,120	1,145,563	8.22%	914,383	7.56%
Use of Fund Balance	1,288,743	1,288,743	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,230,863	\$ 15,230,863	\$ 1,145,563	7.52%	\$ 914,383	6.44%
Appropriations:						
Planning and Development	\$ 14,747,363	\$ 14,747,363	\$ 2,002,922	13.58%	\$ 1,738,197	13.36%
Non-Departmental:						
Cultural and Artistic Design	75,000	75,000	-	0.00%	-	0.00%
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	354,500	354,500	44,833	12.65%	147,500	15.20%
Total Non-Departmental	483,500	483,500	44,833	9.27%	147,500	12.43%
TOTAL APPROPRIATIONS	\$ 15,230,863	\$ 15,230,863	\$ 2,047,755	13.44%	\$ 1,885,697	13.29%
Projected Fund Balance December 31	\$ 10,543,366	\$ 10,543,366				
Estimated Fund Balance as of Report Date			\$ 10,929,917			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 72,981,665	\$ 72,981,665	\$ 72,981,665			
Revenues:						
Taxes	\$ 123,435,358	\$ 123,435,358	\$ 793,123	0.64%	\$ 318,376	0.30%
Licenses and Permits	912,992	912,992	195,660	21.43%	109,986	12.05%
Intergovernmental	738,500	738,500	106,973	14.49%	69,585	9.42%
Charges for Services	16,282,713	16,282,713	1,716,250	10.54%	1,040,681	6.64%
Investment Income	100,003	100,003	21,057	21.06%	23,907	22.99%
Contributions and Donations	-	-	500	-	1,000	-
Miscellaneous	2,000	2,000	70,748	3,537.40%	6,601	220.03%
Revenues without Use of Fund Balance	141,471,566	141,471,566	2,904,311	2.05%	1,570,136	1.26%
Use of Fund Balance	7,987,620	7,987,620	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 149,459,186	\$ 149,459,186	\$ 2,904,311	1.94%	\$ 1,570,136	1.09%
Appropriations:						
Planning and Development	\$ 1,113,511	\$ 1,113,511	\$ 174,208	15.64%	\$ 147,481	13.53%
Fire and Emergency Services	145,113,675	145,113,675	20,797,595	14.33%	20,558,898	14.98%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,920,000	2,920,000	333,333	11.42%	-	0.00%
Total Non-Departmental	3,232,000	3,232,000	333,333	10.31%	-	0.00%
TOTAL APPROPRIATIONS	\$ 149,459,186	\$ 149,459,186	\$ 21,305,136	14.25%	\$ 20,706,379	14.37%
Projected Fund Balance December 31	\$ 64,994,045	\$ 64,994,045				
Estimated Fund Balance as of Report Date			\$ 54,580,840			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Loganville EMS District Fund (103)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 591,825	\$ 591,825	\$ 591,825			
Revenues:						
Investment Income	\$ 1,524	\$ 1,524	\$ 82	5.38%	\$ 590	34.99%
Revenues without Use of Fund Balance	1,524	1,524	82	5.38%	590	34.99%
Use of Fund Balance	60,630	60,630	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,154	\$ 62,154	\$ 82	0.13%	\$ 590	0.95%
Appropriations:						
Loganville EMS	\$ 62,154	\$ 62,154	\$ 63	0.10%	\$ 60	0.10%
TOTAL APPROPRIATIONS	\$ 62,154	\$ 62,154	\$ 63	0.10%	\$ 60	0.10%
Projected Fund Balance December 31	\$ 531,195	\$ 531,195				
Estimated Fund Balance as of Report Date			\$ 591,844			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 93,100,705	\$ 93,100,705	\$ 93,100,705			
Revenues:						
Taxes	\$ 91,452,577	\$ 91,452,577	\$ 600,984	0.66%	\$ 274,528	0.35%
Insurance Premium Taxes	45,472,070	45,472,070	-	0.00%	-	0.00%
Intergovernmental	350,000	350,000	78,199	22.34%	53,506	17.90%
Charges for Services	827,600	827,600	112,962	13.65%	142,216	15.70%
Fines and Forfeitures	10,849,479	10,849,479	576,255	5.31%	382,494	7.77%
Investment Income	168,008	168,008	30,722	18.29%	32,875	19.18%
Miscellaneous	298,222	303,222	110,572	36.47%	52,943	17.81%
Revenues without Use of Fund Balance	149,417,956	149,422,956	1,509,694	1.01%	938,562	0.77%
Use of Fund Balance	12,084,391	12,079,391	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,502,347	\$ 161,502,347	\$ 1,509,694	0.93%	\$ 938,562	0.65%
Appropriations:						
Police Services	\$ 148,043,494	\$ 148,168,494	\$ 21,133,403	14.26%	\$ 20,194,786	15.05%
Recorder's Court	1,940,699	2,033,199	334,868	16.47%	334,187	15.47%
Solicitor General	973,196	973,996	85,111	8.74%	104,250	12.53%
Clerk of Recorder's Court	1,841,460	1,841,460	318,227	17.28%	285,688	15.78%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Non-Departmental Police	8,327,498	8,109,198	1,169,583	14.42%	25,000	1.43%
Total Non-Departmental	8,703,498	8,485,198	1,169,583	13.78%	25,000	0.51%
TOTAL APPROPRIATIONS	\$ 161,502,347	\$ 161,502,347	\$ 23,041,192	14.27%	\$ 20,943,912	14.55%
Projected Fund Balance December 31	\$ 81,016,314	\$ 81,021,314				
Estimated Fund Balance as of Report Date			\$ 71,569,206			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 25,879,807	\$ 25,879,807	\$ 25,879,807			
Revenues:						
Taxes	\$ 39,308,573	\$ 39,308,573	\$ 249,830	0.64%	\$ 99,700	0.29%
Intergovernmental	230,000	230,000	33,552	14.59%	21,918	5.41%
Charges for Services	4,681,232	4,681,232	426,072	9.10%	232,886	6.88%
Investment Income	53,798	53,798	11,912	22.14%	12,405	31.53%
Contributions and Donations	400	400	-	0.00%	-	0.00%
Miscellaneous	2,413,968	2,413,968	259,723	10.76%	451,349	23.93%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	46,719,901	46,719,901	981,089	2.10%	818,258	2.04%
Use of Fund Balance	3,868,754	3,868,754	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,588,655	\$ 50,588,655	\$ 981,089	1.94%	\$ 818,258	1.62%
Appropriations:						
Community Services	\$ 48,241,350	\$ 48,241,350	\$ 5,510,756	11.42%	\$ 5,676,729	11.96%
Support Services	34,618	34,618	760	2.20%	14,490	5.28%
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	2,247,687	2,247,687	372,115	16.56%	313,236	16.53%
Total Non-Departmental	2,312,687	2,312,687	372,115	16.09%	313,236	11.85%
TOTAL APPROPRIATIONS	\$ 50,588,655	\$ 50,588,655	\$ 5,883,631	11.63%	\$ 6,004,455	11.92%
Projected Fund Balance December 31	\$ 22,011,053	\$ 22,011,053				
Estimated Fund Balance as of Report Date			\$ 20,977,265			

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Economic Development Tax Fund (160)

The Economic Development Tax Fund is used to account for the accumulation of resources to provide funds for financial assistance to the Development Authority of Gwinnett County for economic development purposes in accordance with O.C.G.A. § 48-5-220(20).

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 8,194,322	\$ 8,194,322	\$ 8,194,322			
Revenues:						
Taxes	\$ 11,553,599	\$ 11,553,599	\$ 73,555	0.64%	\$ 33,838	0.35%
Intergovernmental	70,000	70,000	10,066	14.38%	6,576	-
Investment Income	-	-	636	-	-	-
Revenues without Use of Fund Balance	11,623,599	11,623,599	84,257	0.72%	40,414	0.41%
Use of Fund Balance	3,141,987	3,141,987	-	0.00%	-	-
TOTAL REVENUES	\$ 14,765,586	\$ 14,765,586	\$ 84,257	0.57%	\$ 40,414	0.41%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 14,765,586	\$ 14,765,586	\$ 3,100,606	21.00%	\$ 1,940,766	20.08%
Total Non-Departmental	14,765,586	14,765,586	3,100,606	21.00%	1,940,766	20.08%
TOTAL APPROPRIATIONS	\$ 14,765,586	\$ 14,765,586	\$ 3,100,606	21.00%	\$ 1,940,766	19.83%
Projected Fund Balance December 31	\$ 5,052,335	\$ 5,052,335				
Estimated Fund Balance as of Report Date			\$ 5,177,973			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 3,251,466	\$ 3,251,466	\$ 3,251,466			
Revenues:						
Taxes	\$ -	\$ -	\$ 20,083	-	\$ 33,732	-
TOTAL REVENUES	\$ -	\$ -	\$ 20,083	-	\$ 33,732	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,251,466	\$ 3,251,466				
Estimated Fund Balance as of Report Date			\$ 3,271,549			

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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 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 4,214,361	\$ 4,214,361	\$ 4,214,361			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,143	-	\$ 33,934	-
Investment Income	-	-	2,141	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 9,284	-	\$ 33,934	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,214,361	\$ 4,214,361				
Estimated Fund Balance as of Report Date			\$ 4,223,645			

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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 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 13,283,630	\$ 13,283,630	\$ 13,283,630			
Revenues:						
Taxes	\$ -	\$ -	\$ 35,167	-	\$ 567,084	-
Investment Income	-	-	2,996	-	658	-
TOTAL REVENUES	\$ -	\$ -	\$ 38,163	-	\$ 567,742	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 13,283,630	\$ 13,283,630				
Estimated Fund Balance as of Report Date			\$ 13,321,793			

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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 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 580,359	\$ 580,359	\$ 580,359			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,360	-	\$ 16,777	-
TOTAL REVENUES	\$ -	\$ -	\$ 2,360	-	\$ 16,777	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 580,359	\$ 580,359				
Estimated Fund Balance as of Report Date			\$ 582,719			

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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 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 2,592,968	\$ 2,592,968	\$ 2,592,968			
Revenues:						
Taxes	\$ -	\$ -	\$ 51,088	-	\$ 30,720	-
TOTAL REVENUES	\$ -	\$ -	\$ 51,088	-	\$ 30,720	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,592,968	\$ 2,592,968				
Estimated Fund Balance as of Report Date			\$ 2,644,056			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022		Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 13,636,513	\$ 13,636,513	\$ 13,636,513			
Revenues:						
Taxes	\$ -	\$ -	\$ 142,718	-	\$ 36,828	-
Investment Income	-	-	440	-	1,396	-
Revenues without Use of Fund Balance	-	-	143,158	-	38,224	-
Use of Fund Balance	7,160,872	7,160,872	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 7,160,872</u>	<u>\$ 7,160,872</u>	<u>\$ 143,158</u>	2.00%	<u>\$ 38,224</u>	0.24%
Appropriations:						
Planning and Development	\$ 7,160,872	\$ 7,160,872	\$ -	0.00%	\$ 4,005	0.03%
TOTAL APPROPRIATIONS	<u>\$ 7,160,872</u>	<u>\$ 7,160,872</u>	<u>\$ -</u>	0.00%	<u>\$ 4,005</u>	0.03%
Projected Fund Balance December 31	\$ 6,475,641	\$ 6,475,641				
Estimated Fund Balance as of Report Date			\$ 13,779,671			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

The Exchange at Gwinnett TAD Debt Service Fund (966) is used to account for the payment of long-term principal and interest related to redevelopment bonds associated with The Exchange at Gwinnett Tax Allocation District. Debt service payments occur biannually in January and July.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 4,497	\$ 4,497	\$ 4,497			
Revenues:						
Investment Income	\$ -	\$ -	\$ 1,065	-	\$ 1,066	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,065</u>	0.04%	<u>\$ 1,066</u>	0.04%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 4,497	\$ 4,497				
Estimated Fund Balance as of Report Date			\$ 5,562			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 792,694	\$ 792,694	\$ 792,694			
Revenues:						
Charges for Services	\$ 132,000	\$ 132,000	\$ 258	0.20%	\$ -	0.00%
Investment Income	2,286	2,286	1,435	62.77%	47	1.67%
Revenues without Use of Fund Balance	134,286	134,286	1,693	1.26%	47	0.01%
Use of Fund Balance	300,371	300,371	-	0.00%	-	-
TOTAL REVENUES	\$ 434,657	\$ 434,657	\$ 1,693	0.39%	\$ 47	0.01%
Appropriations:						
Transportation	\$ 434,657	\$ 434,657	\$ 2,086	0.48%	\$ 798	0.18%
TOTAL APPROPRIATIONS	\$ 434,657	\$ 434,657	\$ 2,086	0.48%	\$ 798	0.18%
Projected Fund Balance December 31	\$ 492,323	\$ 492,323				
Estimated Fund Balance as of Report Date			\$ 792,301			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 1,760,966	\$ 1,760,966	\$ 1,760,966			
Revenues:						
Charges for Services	\$ 9,126,215	\$ 9,126,215	\$ 16,605	0.18%	\$ -	0.00%
Investment Income	-	-	5	-	201	35.77%
Miscellaneous	-	-	-	-	6	-
TOTAL REVENUES	\$ 9,126,215	\$ 9,126,215	\$ 16,610	0.18%	\$ 207	0.00%
Appropriations:						
Transportation	\$ 8,517,615	\$ 8,517,615	\$ 732,702	8.60%	\$ 730,981	8.71%
Non-Departmental:						
Reserves - Compensation	25,000	25,000	-	0.00%	-	0.00%
Total Non-Departmental	25,000	25,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,542,615	8,542,615	732,702	8.58%	730,981	8.70%
Contribution to Fund Balance	583,600	583,600	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,126,215	\$ 9,126,215	\$ 732,702	8.03%	\$ 730,981	8.17%
Projected Fund Balance December 31	\$ 2,344,566	\$ 2,344,566				
Estimated Fund Balance as of Report Date			\$ 1,044,874			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 3,977,994	\$ 3,977,994	\$ 3,977,994			
Revenues:						
Charges for Services	\$ 849,245	\$ 849,245	\$ 154,408	18.18%	\$ 282,053	40.00%
Investment Income	3,484	3,484	299	8.58%	459	16.87%
TOTAL REVENUES	\$ 852,729	\$ 852,729	\$ 154,707	18.14%	\$ 282,512	39.91%
Appropriations:						
Clerk of Court	\$ 720,000	\$ 720,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	720,000	720,000	-	0.00%	-	-
Contribution to Fund Balance	132,729	132,729	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 852,729	\$ 852,729	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 4,110,723	\$ 4,110,723				
Estimated Fund Balance as of Report Date			\$ 4,132,701			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 541,594	\$ 541,594	\$ 541,594			
Revenues:						
Charges for Services	\$ 104,000	\$ 104,000	\$ 25,591	24.61%	\$ 15,936	12.85%
Miscellaneous	8,500	8,500	1,459	17.16%	1,266	14.89%
Revenues without Use of Fund Balance	112,500	112,500	27,050	24.04%	17,202	12.98%
Use of Fund Balance	255,940	255,940	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,440	\$ 368,440	\$ 27,050	7.34%	\$ 17,202	8.94%
Appropriations:						
Corrections	\$ 368,440	\$ 368,440	\$ 57,471	15.60%	\$ 29,176	15.16%
TOTAL APPROPRIATIONS	\$ 368,440	\$ 368,440	\$ 57,471	15.60%	\$ 29,176	15.16%
Projected Fund Balance December 31	\$ 285,654	\$ 285,654				
Estimated Fund Balance as of Report Date			\$ 511,173			

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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 50% Solicitor and 50% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 50% Solicitor and 50% District Attorney
- Interest Earned Dividends - 50% Solicitor and 50% District Attorney

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 402,287	\$ 402,287	\$ 402,287			
Revenues:						
Fines and Forfeitures	\$ 664,754	\$ 664,754	\$ 44,177	6.65%	\$ 38,406	5.76%
Investment Income	-	-	10	-	8	-
Miscellaneous	-	-	627	-	-	-
Revenues without Use of Fund Balance	664,754	664,754	44,814	6.74%	38,414	5.76%
Use of Fund Balance	82,089	82,089	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 746,843	\$ 746,843	\$ 44,814	6.00%	\$ 38,414	4.36%
Appropriations:						
District Attorney	\$ 419,857	\$ 419,857	\$ 61,929	14.75%	\$ 72,122	16.02%
Solicitor General	316,986	316,986	34,593	10.91%	67,864	16.15%
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	\$ 746,843	\$ 746,843	\$ 96,522	12.92%	\$ 139,986	15.90%
Projected Fund Balance December 31	\$ 320,198	\$ 320,198				
Estimated Fund Balance as of Report Date			\$ 350,579			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022		Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 268,499	\$ 268,499	\$ 268,499			
Revenues:						
Use of Fund Balance	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 133,499	\$ 133,499				
Estimated Fund Balance as of Report Date			\$ 268,499			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Estimated Fund Balance as of Report Date			\$ 52,972			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

E-911 Fund (095)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 34,058,417	\$ 34,058,417	\$ 34,058,417			
Revenues:						
Charges for Services	\$ 22,143,000	\$ 22,143,000	\$ -	0.00%	\$ -	0.00%
Investment Income	109,072	109,072	31,831	29.18%	30,988	42.41%
Miscellaneous	-	-	6,112	-	-	-
Revenues without Use of Fund Balance	22,252,072	22,252,072	37,943	0.17%	30,988	0.16%
Use of Fund Balance	2,030,103	2,030,103	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,282,175	\$ 24,282,175	\$ 37,943	0.16%	\$ 30,988	0.11%
Appropriations:						
Police Services	\$ 21,100,046	\$ 21,100,046	\$ 2,742,466	13.00%	\$ 2,763,502	12.63%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,671,557	2,671,557	-	0.00%	199,231	4.51%
Non-Departmental E-911	490,572	490,572	-	0.00%	-	0.00%
Total Non-Departmental	3,182,129	3,182,129	-	0.00%	199,231	3.69%
TOTAL APPROPRIATIONS	\$ 24,282,175	\$ 24,282,175	\$ 2,742,466	11.29%	\$ 2,962,733	10.86%
Projected Fund Balance December 31	\$ 32,028,314	\$ 32,028,314				
Estimated Fund Balance as of Report Date			\$ 31,353,894			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 225,834	\$ 225,834	\$ 225,834			
Revenues:						
Charges for Services	\$ 53,783	\$ 53,783	\$ 2,645	4.92%	\$ 8,493	15.59%
TOTAL REVENUES	\$ 53,783	\$ 53,783	\$ 2,645	4.92%	\$ 8,493	15.59%
Appropriations:						
Juvenile Court	\$ 42,100	\$ 42,100	\$ 5,250	12.47%	\$ 3,160	7.92%
Appropriations without Contribution to Fund Balance	42,100	42,100	5,250	12.47%	3,160	7.92%
Contribution to Fund Balance	11,683	11,683	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 53,783	\$ 53,783	\$ 5,250	9.76%	\$ 3,160	5.80%
Projected Fund Balance December 31	\$ 237,517	\$ 237,517				
Estimated Fund Balance as of Report Date			\$ 223,229			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022		Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 1,012,967	\$ 1,012,967	\$ 1,012,967			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 10,961	100.00%
Revenues without Use of Fund Balance	-	-	-	-	10,961	100.00%
Use of Fund Balance	115,120	115,120	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 115,120	\$ 115,120	\$ -	0.00%	\$ 10,961	4.68%
Appropriations:						
Police Services	\$ 115,120	\$ 115,120	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 115,120	\$ 115,120	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 897,847	\$ 897,847				
Estimated Fund Balance as of Report Date			\$ 1,012,967			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022		Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 1,114,319	\$ 1,114,319	\$ 1,114,319			
Revenues:						
Fines and Forfeitures	\$ -	\$ 4,051	\$ 4,051	100.00%	\$ 904	100.00%
Revenues without Use of Fund Balance	-	4,051	4,051	100.00%	904	100.00%
Use of Fund Balance	767,179	763,128	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 4,051</u>	0.53%	<u>\$ 904</u>	0.72%
Appropriations:						
Police Services	\$ 767,179	\$ 767,179	\$ 33,243	4.33%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 33,243</u>	4.33%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 347,140	\$ 351,191				
Estimated Fund Balance as of Report Date			\$ 1,085,127			

YTD FINANCIAL REPORT 2022 | 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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 4,119,504	\$ 4,119,504	\$ 4,119,504			
Revenues:						
Charges for Services	\$ 400,000	\$ 400,000	\$ 73,651	18.41%	\$ 67,579	8.64%
Investment Income	-	-	3,980	-	5,101	-
Revenues without Use of Fund Balance	400,000	400,000	77,631	19.41%	72,680	9.30%
Use of Fund Balance	100,000	100,000	-	0.00%	-	-
TOTAL REVENUES	\$ 500,000	\$ 500,000	\$ 77,631	15.53%	\$ 72,680	9.30%
Appropriations:						
Sheriff	\$ 500,000	\$ 500,000	\$ 27,266	5.45%	\$ 8,312	1.16%
TOTAL APPROPRIATIONS	\$ 500,000	\$ 500,000	\$ 27,266	5.45%	\$ 8,312	1.06%
Projected Fund Balance December 31	\$ 4,019,504	\$ 4,019,504				
Estimated Fund Balance as of Report Date			\$ 4,169,869			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022		Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 399,526	\$ 399,526	\$ 399,526			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 94,025	-	\$ -	-
Revenues without Use of Fund Balance	-	-	94,025	-	-	-
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 140,000	\$ 94,025	67.16%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 140,000	\$ 140,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 140,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 259,526	\$ 259,526				
Estimated Fund Balance as of Report Date			\$ 493,551			

YTD FINANCIAL REPORT 2022 | 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 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022		Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 286,641	\$ 286,641	\$ 286,641			
Revenues:						
Use of Fund Balance	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 111,641	\$ 111,641				
Estimated Fund Balance as of Report Date			\$ 286,641			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022		Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 318,095	\$ 318,095	\$ 318,095			
Revenues:						
Investment Income	\$ -	\$ -	\$ 81	-	\$ 28	-
Revenues without Use of Fund Balance	-	-	81	-	28	-
Use of Fund Balance	180,000	180,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 180,000	\$ 180,000	\$ 81	0.05%	\$ 28	0.03%
Appropriations:						
Sheriff	\$ 180,000	\$ 180,000	\$ 11,125	6.18%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 180,000	\$ 180,000	\$ 11,125	6.18%	\$ -	0.00%
Projected Fund Balance December 31	\$ 138,095	\$ 138,095				
Estimated Fund Balance as of Report Date			\$ 307,051			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 2,791,162	\$ 2,791,162	\$ 2,791,162			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 67,177	8.96%	\$ 54,230	6.55%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,145,854	1,145,854	-	0.00%	-	0.00%
Investment Income	-	-	144	-	109	-
TOTAL REVENUES	<u>\$ 2,295,854</u>	<u>\$ 2,295,854</u>	<u>\$ 467,321</u>	20.35%	<u>\$ 454,339</u>	19.20%
Appropriations:						
Stadium Operations	\$ 2,154,181	\$ 2,154,181	\$ 1,644,168	76.32%	\$ 1,624,679	75.68%
Appropriations without Contribution to Fund Balance	2,154,181	2,154,181	1,644,168	76.32%	1,624,679	75.68%
Contribution to Fund Balance	141,673	141,673	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,295,854</u>	<u>\$ 2,295,854</u>	<u>\$ 1,644,168</u>	71.61%	<u>\$ 1,624,679</u>	68.67%
Projected Fund Balance December 31	\$ 2,932,835	\$ 2,932,835				
Estimated Fund Balance as of Report Date			\$ 1,614,315			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Tree Bank Fund (040)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 483,155	\$ 483,155	\$ 483,155			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ 45,008	300.05%
Investment Income	-	-	46	-	10	-
Revenues without Use of Fund Balance	15,000	15,000	46	0.31%	45,018	300.12%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 46	0.05%	\$ 45,018	150.06%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 398,155	\$ 398,155				
Estimated Fund Balance as of Report Date			\$ 483,201			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Gas South District 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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Fund Balance as of January 1	\$ 31,805,297	\$ 31,805,297	\$ 31,805,297			
Revenues:						
Taxes	\$ 11,051,048	\$ 11,051,048	\$ 816,204	7.39%	\$ 512,142	5.36%
Charges for Services	150	150	-	0.00%	509	339.33%
Investment Income	-	-	11,876	-	7,620	-
Revenues without Use of Fund Balance	11,051,198	11,051,198	828,080	7.49%	520,271	5.45%
Use of Fund Balance	4,152,338	4,152,338	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,203,536	\$ 15,203,536	\$ 828,080	5.45%	\$ 520,271	3.54%
Appropriations:						
Facility Debt	\$ 11,299,444	\$ 11,299,444	\$ -	0.00%	\$ -	0.00%
Tourism	3,904,092	3,904,092	1,315,779	33.70%	777,721	22.74%
TOTAL APPROPRIATIONS	\$ 15,203,536	\$ 15,203,536	\$ 1,315,779	8.65%	\$ 777,721	5.28%
Projected Fund Balance December 31	\$ 27,652,959	\$ 27,652,959				
Estimated Fund Balance as of Report Date			\$ 31,317,598			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Airport Operating Fund (520)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 728,296	\$ 728,296	\$ 728,296			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 32,846	19.67%	\$ 27,279	16.33%
Investment Income	-	-	24	-	18	-
Miscellaneous	835,600	835,600	157,370	18.83%	146,027	11.92%
Other Financing Sources	650,000	650,000	108,333	16.67%	135,000	16.67%
Revenues without Use of Net Position	1,652,600	1,652,600	298,573	18.07%	308,324	14.00%
Use of Net Position	200,090	200,090	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,852,690	\$ 1,852,690	\$ 298,573	16.12%	\$ 308,324	12.55%
Appropriations:						
Transportation*	\$ 1,841,690	\$ 1,841,690	\$ 208,581	11.33%	\$ 276,147	11.29%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,852,690	\$ 1,852,690	\$ 208,581	11.26%	\$ 276,147	11.24%
Projected Net Position December 31	\$ 528,206	\$ 528,206				
Estimated Net Position as of Report Date			\$ 818,288			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Economic Development Operating Fund (530)

The Economic Development Operating Fund supports debt service and operations related to economic development. Debt service payments occur biannually in March and September.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 9,594,156	\$ 9,594,156	\$ 9,594,156			
Revenues:						
Investment Income	\$ -	\$ -	\$ 350	-	\$ -	-
Miscellaneous	3,925,000	3,925,000	789,053	20.10%	260,709	5.04%
Other Financing Sources	4,713,920	4,713,920	-	0.00%	-	-
Revenues without Use of Net Position	8,638,920	8,638,920	789,403	9.14%	260,710	5.04%
Use of Net Position	153,853	153,853	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,792,773	\$ 8,792,773	\$ 789,403	8.98%	\$ 260,710	4.65%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 8,792,773	\$ 8,792,773	\$ 593,657	6.75%	\$ 126,945	2.26%
Total Non-Departmental	8,792,773	8,792,773	593,657	6.75%	126,945	2.26%
TOTAL APPROPRIATIONS	\$ 8,792,773	\$ 8,792,773	\$ 593,657	6.75%	\$ 126,945	2.26%
Projected Net Position December 31	\$ 9,440,303	\$ 9,440,303				
Estimated Net Position as of Report Date			\$ 9,789,902			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Local Transit Operating Fund (515)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 16,986,565	\$ 16,986,565	\$ 16,986,565			
Revenues:						
Charges for Services	\$ 1,313,378	\$ 1,313,378	\$ 258,369	19.67%	\$ 187,689	5.70%
Investment Income	76,536	76,536	12,288	16.06%	12,190	33.37%
Miscellaneous	5,000	5,000	1,010	20.20%	483	9.66%
Other Financing Sources	12,100,000	12,100,000	2,016,667	16.67%	583,333	16.67%
Revenues without Use of Net Position	13,494,914	13,494,914	2,288,334	16.96%	783,695	11.46%
Use of Net Position	10,186,237	9,046,237	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,681,151	\$ 22,541,151	\$ 2,288,334	10.15%	\$ 783,695	6.53%
Appropriations:						
Transportation*	\$ 23,671,151	\$ 22,531,151	\$ 584,563	2.59%	\$ 458,600	3.82%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 23,681,151	\$ 22,541,151	\$ 584,563	2.59%	\$ 458,600	3.82%
Projected Net Position December 31	\$ 6,800,328	\$ 7,940,328				
Estimated Net Position as of Report Date			\$ 18,690,336			

* 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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 29,131,459	\$ 29,131,459	\$ 29,131,459			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 57,692	6.07%	\$ -	0.00%
Charges for Services	43,918,920	43,918,920	7,404,724	16.86%	7,176,797	16.16%
Investment Income	197,413	197,413	59,568	30.17%	48,126	31.14%
Miscellaneous	100	100	924	924.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 7,522,908</u>	16.69%	<u>\$ 7,224,923</u>	15.84%
Appropriations:						
Support Services	\$ 44,710,327	\$ 44,710,327	\$ 3,439,345	7.69%	\$ 3,665,401	8.05%
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	44,720,327	44,720,327	3,439,345	7.69%	3,665,401	8.05%
Working Capital Reserve	346,106	346,106	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 3,439,345</u>	7.63%	<u>\$ 3,665,401</u>	8.04%
Projected Net Position December 31	\$ 29,477,565	\$ 29,477,565				
Estimated Net Position as of Report Date			\$ 33,215,022			

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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 12,015,692	\$ 12,015,692	\$ 12,015,692			
Revenues:						
Charges for Services	\$ 30,992,331	\$ 30,992,331	\$ 111,725	0.36%	\$ 23,799	0.08%
Investment Income	17,780	17,780	14,391	80.94%	1,124	4.00%
Miscellaneous	-	-	4,639	-	4	-
TOTAL REVENUES	\$ 31,010,111	\$ 31,010,111	\$ 130,755	0.42%	\$ 24,927	0.08%
Appropriations:						
Planning and Development	\$ 1,216,091	\$ 1,216,091	\$ 193,469	15.91%	\$ 168,521	13.98%
Water Resources*	28,433,492	28,433,492	4,174,838	14.68%	4,456,904	14.63%
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%
Appropriations without Working Capital Reserve	29,739,583	29,739,583	4,368,307	14.69%	4,625,425	14.53%
Working Capital Reserve	1,270,528	1,270,528	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,010,111	\$ 31,010,111	\$ 4,368,307	14.09%	\$ 4,625,425	14.53%
Projected Net Position December 31	\$ 13,286,220	\$ 13,286,220				
Estimated Net Position as of Report Date			\$ 7,778,140			

* 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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 171,513,190	\$ 171,513,190	\$ 171,513,190			
Revenues:						
Charges for Services	\$ 357,149,062	\$ 357,149,062	\$ 44,635,835	12.50%	\$ 40,751,364	11.73%
Investment Income	603,174	603,174	132,975	22.05%	139,019	45.46%
Contributions and Donations	21,492,791	21,492,791	4,721,263	21.97%	6,517,241	31.18%
Miscellaneous	50,000	50,000	50,729	101.46%	103,344	206.69%
Revenues without Use of Net Position	379,295,027	379,295,027	49,540,802	13.06%	47,510,968	12.89%
Use of Net Position	23,015,115	23,015,115	-	0.00%	-	-
TOTAL REVENUES	\$ 402,310,142	\$ 402,310,142	\$ 49,540,802	12.31%	\$ 47,510,968	12.89%
Appropriations:						
Planning and Development	\$ 943,159	\$ 943,159	\$ 146,992	15.59%	\$ 138,697	14.23%
Water Resources*	401,201,983	401,201,983	58,682,382	14.63%	53,611,015	14.77%
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	\$ 402,310,142	\$ 402,310,142	\$ 58,829,374	14.62%	\$ 53,749,712	14.58%
Projected Net Position December 31	\$ 148,498,075	\$ 148,498,075				
Estimated Net Position as of Report Date			\$ 162,224,618			

* 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 not reported elsewhere: County Administration, Communications, Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022		Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 19,034,189	\$ 19,034,189	\$ 19,034,189			
Revenues:						
Charges for Services	\$ 109,996,459	\$ 109,996,459	\$ 14,534,843	13.21%	\$ 13,616,990	14.70%
Investment Income	141,561	141,561	29,109	20.56%	23,196	82.55%
Miscellaneous	282,541	282,541	102,533	36.29%	48,053	17.90%
TOTAL REVENUES	\$ 110,420,561	\$ 110,420,561	\$ 14,666,485	13.28%	\$ 13,688,239	14.73%
Appropriations:						
Communications	\$ 7,428,628	\$ 7,428,628	\$ 643,886	8.67%	\$ -	-
County Administration	2,127,076	2,127,076	308,006	14.48%	736,294	13.31%
Financial Services	12,474,009	12,474,009	1,716,819	13.76%	1,632,113	14.02%
Human Resources	5,270,338	5,270,338	581,719	11.04%	573,935	11.81%
Information Technology Services	59,006,238	59,006,238	5,395,345	9.14%	4,979,751	10.57%
Law	3,333,138	3,333,138	456,946	13.71%	426,814	15.28%
Support Services	19,516,134	19,516,134	2,471,402	12.66%	2,066,883	10.99%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,262,000	1,262,000	133,216	10.56%	70,472	3.77%
Total Non-Departmental	1,265,000	1,265,000	133,216	10.53%	70,472	3.76%
TOTAL APPROPRIATIONS	\$ 110,420,561	\$ 110,420,561	\$ 11,707,339	10.60%	\$ 10,486,262	11.29%
Projected Net Position December 31	\$ 19,034,189	\$ 19,034,189				
Estimated Net Position as of Report Date			\$ 21,993,335			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 1,918,714	\$ 1,918,714	\$ 1,918,714			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 291,667	16.67%	\$ 375,000	16.67%
Investment Income	26,390	26,390	4,544	17.22%	1,708	20.26%
Revenues without Use of Net Position	1,776,390	1,776,390	296,211	16.67%	376,708	16.68%
Use of Net Position	554,285	554,285	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,330,675	\$ 2,330,675	\$ 296,211	12.71%	\$ 376,708	16.16%
Appropriations:						
Financial Services	\$ 2,330,675	\$ 2,330,675	\$ 249,545	10.71%	\$ 33,408	1.43%
TOTAL APPROPRIATIONS	\$ 2,330,675	\$ 2,330,675	\$ 249,545	10.71%	\$ 33,408	1.43%
Projected Net Position December 31	\$ 1,364,429	\$ 1,364,429				
Estimated Net Position as of Report Date			\$ 1,965,380			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 3,754,716	\$ 3,754,716	\$ 3,754,716			
Revenues:						
Charges for Services	\$ 9,987,356	\$ 9,987,356	\$ 1,664,717	16.67%	\$ 1,170,286	12.26%
Miscellaneous	277,000	277,000	250,661	90.49%	6,074	2.08%
Other Financing Sources	-	-	3,600	-	3,200	-
TOTAL REVENUES	<u>\$ 10,264,356</u>	<u>\$ 10,264,356</u>	<u>\$ 1,918,978</u>	18.70%	<u>\$ 1,179,560</u>	11.99%
Appropriations:						
Support Services	\$ 8,979,715	\$ 8,979,715	\$ 1,303,523	14.52%	\$ 1,131,574	13.49%
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	708,752	1,047,504	118,125	11.28%	69,917	16.67%
Total Non-Departmental	<u>722,752</u>	<u>1,061,504</u>	<u>118,125</u>	11.13%	<u>69,917</u>	12.61%
Appropriations without Working Capital Reserve	9,702,467	10,041,219	1,421,648	14.16%	1,201,491	13.43%
Working Capital Reserve	561,889	223,137	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 10,264,356</u>	<u>\$ 10,264,356</u>	<u>\$ 1,421,648</u>	13.85%	<u>\$ 1,201,491</u>	12.22%
Projected Net Position December 31	\$ 4,316,605	\$ 3,977,853				
Estimated Net Position as of Report Date			\$ 4,252,046			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 38,405,497	\$ 38,405,497	\$ 38,405,497			
Revenues:						
Charges for Services	\$ 77,142,934	\$ 77,142,934	\$ 12,471,371	16.17%	\$ 11,532,108	15.97%
Investment Income	237,187	237,187	58,241	24.55%	43,829	44.56%
Miscellaneous	-	-	121,197	-	43,585	-
Revenues without Use of Net Position	77,380,121	77,380,121	12,650,809	16.35%	11,619,522	16.07%
Use of Net Position	2,046,756	2,046,756	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 79,426,877	\$ 79,426,877	\$ 12,650,809	15.93%	\$ 11,619,522	15.48%
Appropriations:						
Human Resources	\$ 79,416,877	\$ 79,416,877	\$ 12,047,865	15.17%	\$ 11,549,934	15.39%
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	\$ 79,426,877	\$ 79,426,877	\$ 12,047,865	15.17%	\$ 11,549,934	15.38%
Projected Net Position December 31	\$ 36,358,741	\$ 36,358,741				
Estimated Net Position as of Report Date			\$ 39,008,441			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 2,167,852	\$ 2,167,852	\$ 2,167,852			
Revenues:						
Charges for Services	\$ 11,270,029	\$ 11,270,029	\$ 1,878,338	16.67%	\$ 1,310,237	16.67%
Investment Income	69,569	69,569	16,206	23.29%	13,300	55.68%
Miscellaneous	-	-	441	-	5	-
TOTAL REVENUES	\$ 11,339,598	\$ 11,339,598	\$ 1,894,985	16.71%	\$ 1,323,542	13.43%
Appropriations:						
Financial Services	\$ 10,605,435	\$ 10,605,435	\$ 5,207,313	49.10%	\$ 4,758,588	48.34%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	10,615,435	10,615,435	5,207,313	49.05%	4,758,588	48.29%
Working Capital Reserve	724,163	724,163	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 11,339,598	\$ 11,339,598	\$ 5,207,313	45.92%	\$ 4,758,588	48.29%
Projected Net Position December 31	\$ 2,892,015	\$ 2,892,015				
Estimated Net Position as of Report Date			\$ (1,144,476)			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 02/28/2022	Actuals YTD as of 02/28/2022	% Actual to Current Budget	Actuals YTD as of 02/28/2021	% Actual to 02/28/2021 Budget
Estimated Net Position January 1	\$ 8,175,327	\$ 8,175,327	\$ 8,175,327			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 666,666	16.67%	\$ 666,667	16.67%
Investment Income	75,362	75,362	13,719	18.20%	11,032	31.41%
Miscellaneous	-	-	6,583	-	-	-
Revenues without Use of Net Position	4,075,362	4,075,362	686,968	16.86%	677,699	16.79%
Use of Net Position	1,567,480	1,567,480	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,642,842	\$ 5,642,842	\$ 686,968	12.17%	\$ 677,699	12.16%
Appropriations:						
Human Resources	\$ 5,632,842	\$ 5,632,842	\$ 1,022,142	18.15%	\$ 942,140	16.93%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,642,842	\$ 5,642,842	\$ 1,022,142	18.11%	\$ 942,140	16.90%
Projected Net Position December 31	\$ 6,607,847	\$ 6,607,847				
Estimated Net Position as of Report Date			\$ 7,840,153			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 2/28/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Miscellaneous	298,222	303,222	5,000	GCID 20220123 Approval for the Chairwoman to execute a Fourth Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 374 Hickory View Drive, Lawrenceville, Tax Parcel No. R5172 015.	2,500	2,500
				GCID 20220134 Approval for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	2,500	2,500
				Total: Miscellaneous	5,000	5,000
Use of Fund Balance	12,084,391	12,079,391	(5,000)	GCID 20220123 Approval for the Chairwoman to execute a Fourth Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 374 Hickory View Drive, Lawrenceville, Tax Parcel No. R5172 015.	(2,500)	(2,500)
				GCID 20220134 Approval for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	(2,500)	(2,500)
				Total: Use of Fund Balance	(5,000)	(5,000)
<i>Total: Police Services District Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	4,051	4,051	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.		4,051
Use of Fund Balance	767,179	763,128	(4,051)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.		(4,051)
<i>Total: Police Special State Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Use of Net Position	10,186,237	9,046,237	(1,140,000)	GCID 20211423 Award OS039-21, purchase of ten (10) transit buses, to Gillig, LLC, through utilization of the Heavy Duty Bus Construction Consortium, a competitively procured agreement, \$5,799,080.00. Pending grant approval, this contract will be funded 80% by the Federal Transit Administration (FTA).		(1,140,000)
<i>Total: Local Transit Operating Fund</i>			(1,140,000)		-	(1,140,000)
Total Revenue Budget Adjustments			\$ (1,140,000)		\$ -	\$ (1,140,000)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 2/28/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Corrections	20,787,117	20,822,117	35,000	Transfer from Non-Departmental: Inmate Medical Reserve		35,000
Juvenile Court	9,336,833	9,915,033	578,200	Transfer from Non-Departmental: Court Interpreters Reserve		88,200
				Transfer from Non-Departmental: Court Reporters Reserve		116,250
				Transfer from Non-Departmental: Indigent Defense Reserve		373,750
				Total: Juvenile Court	-	578,200
Sheriff	125,868,962	126,358,962	490,000	Transfer from Non-Departmental: Inmate Medical Reserve		490,000
				Total: Sheriff	-	490,000
Judiciary	26,634,778	29,720,778	3,086,000	Transfer from Non-Departmental: Court Interpreters Reserve		367,500
				Transfer from Non-Departmental: Court Reporters Reserve		418,500
				Transfer from Non-Departmental: Indigent Defense Reserve		2,300,000
				Total: Judiciary	-	3,086,000
Probate Court	3,785,842	3,910,642	124,800	Transfer from Non-Departmental: Court Interpreters Reserve		9,800
				Transfer from Non-Departmental: Indigent Defense Reserve		115,000
				Total: Probate Court	-	124,800
Non-Departmental:						
Contingency	1,500,000	1,454,736	(45,264)	Transfer to Medical Examiner		(45,264)
Medical Examiner	1,519,430	1,564,694	45,264	Transfer from Contingency		45,264
Reserves - Court Interpreters	980,000	514,500	(465,500)	Transfer to Juvenile Court		(88,200)
				Transfer to Judiciary		(367,500)
				Transfer to Probate Court		(9,800)
				Total: Reserves - Court Interpreters	-	(465,500)
Reserves - Court Reporters	1,550,000	1,015,250	(534,750)	Transfer to Juvenile Court		(116,250)
				Transfer to Judiciary		(418,500)
				Total: Reserves - Court Reporters	-	(534,750)
Reserves - Indigent Defense	5,750,000	2,961,250	(2,788,750)	Transfer to Juvenile Court		(373,750)
				Transfer to Judiciary		(2,300,000)
				Transfer to Probate Court		(115,000)
				Total: Reserves - Indigent Defense	-	(2,788,750)
Reserves - Prisoner Medical	1,400,000	875,000	(525,000)	Transfer to Corrections		(35,000)
				Transfer to Sheriff		(490,000)
				Total: Reserves - Prisoner Medical	-	(525,000)
			(4,314,000)	Total: Non-Departmental	-	(4,314,000)
Total: General Fund			-		-	-

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	148,043,494	148,168,494	125,000	Transfer from Non-Departmental: Inmate Medical Reserve		125,000
Recorder's Court	1,940,699	2,033,199	92,500	Transfer from Non-Departmental: Indigent Defense Reserve		50,000
				Transfer from Non-Departmental: Court Interpreter's Reserve		42,500
				Total: Recorder's Court	-	92,500
Solicitor General	973,196	973,996	800	Transfer from Non-Departmental: Court Reporters Reserve		800
Non-Departmental	8,703,498	8,485,198	(218,300)	Transfer to Recorder's Court - From Indigent Defense Reserve		(50,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve		(42,500)
				Transfer to Solicitor General - From Court Reporters Reserve		(800)
				Transfer to Police Services - From Inmate Medical Reserve		(125,000)
				Total: Non-Departmental	-	(218,300)
<i>Total: Police Services District Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Transportation	23,671,151	22,531,151	(1,140,000)	GCID 20211423 Award OS039-21, purchase of ten (10) transit buses, to Gillig, LLC, through utilization of the Heavy Duty Bus Construction Consortium, a competitively procured agreement, \$5,799,080.00. Pending grant approval, this contract will be funded 80% by the Federal Transit Administration (FTA).		(1,140,000)
<i>Total: Local Transit Operating Fund</i>			(1,140,000)		-	(1,140,000)
Fleet Management Fund (610)						
Non-Departmental	722,752	1,061,504	338,752	GCID 20220185 Award BL 124-21, fleet maintenance facility HVAC replacement project, to John F. Pennebaker Co., Inc., amount not to exceed \$593,487.00. Contract to follow award.	338,752	338,752
Working Capital Reserve	561,889	223,137	(338,752)	GCID 20220185 Award BL 124-21, fleet maintenance facility HVAC replacement project, to John F. Pennebaker Co., Inc., amount not to exceed \$593,487.00. Contract to follow award.	(338,752)	(338,752)
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,140,000)		\$ -	\$ (1,140,000)