



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
January 31, 2022
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



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: February 25, 2022

SUBJECT: Monthly Financial Report for the Period Ended January 31, 2022

This report, which includes unaudited information for the first 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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Water & Sewer Operating Fund	Page 9
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Budget Adjustments by Fund Schedule	Page 56

EXECUTIVE SUMMARY

Overview of Financial Variances

As we begin a new year, it is important to note that the County collects property taxes in the Fall to fund services for the 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 notice 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.

Fiscal Year 2022 Budget Adoption

The Gwinnett County Board of Commissioners unanimously adopted a \$2.07 billion budget for fiscal year 2022 on January 4, 2022. The adopted budget is up 8.1 percent from the 2021 adopted budget. It includes an operating budget of \$1.6 billion and a \$455 million capital improvement budget, which includes funds from the County’s SPLOST program. Additional information about the [2022 budget](#), including the [Adopted 2022 Budget Resolution Summary](#), is available on the County’s website.

2021 External Audit

Auditors from Mauldin & Jenkins, CPAs & Advisors arrived on January 31, 2022 to begin the 2021 external audit. The approximately four-month long audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles and that financial statements are fairly presented. The County's 2021 audited financial statements will be presented in the Annual Comprehensive Financial Report in June.

Many of the January deposits and payments are related to 2021 transactions and were recorded in the prior year. Therefore, when you review the information in this report, it will appear that January has lower than expected receipts and disbursements, but this is typical due to how the transactions are recorded. As the audit is completed, additional entries for 2021 may be required.

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 in a positive net position once revenues are collected.

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.

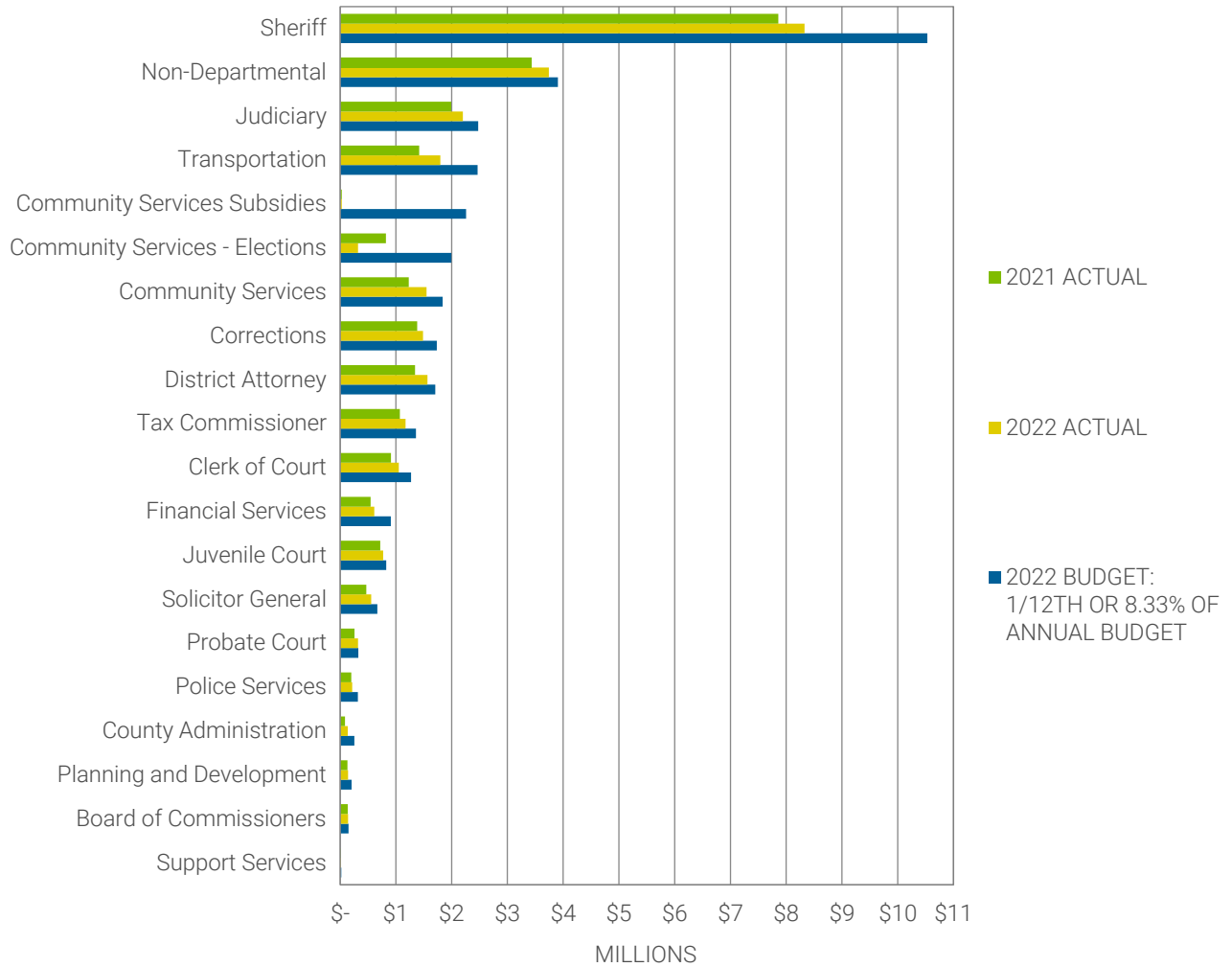
As discussed in the executive summary, the main revenue source for General Fund will shift to property taxes later in the year when they are collected. Charges for Services is another major category of revenues in the General Fund. The chart below shows the collections by month for Charges for Services. One of the major sources of Charges for Services are the commissions received by the County related to property taxes.



As seen in the chart, the monthly collections had a significant increase around the property tax due date on October 15, 2021. Also, please note that January receipts are much lower than other months. This is because most of January's collections are for prior year revenues. As such, these revenues are accrued back to the prior year.

Occupation taxes are up \$1 million, or 39.3 percent, compared to this time last year. This is due to increased number of business certificates issued and improving business revenues. The number of Business/Occupation certificates for January 2022 is 3,647 compared to 3,127 in 2021.

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



Community Services subsidy expenditures are significantly under budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of when subsidy payments and payments to other agencies are made. Community services subsidy payments are generally paid quarterly. As in previous years, the first quarterly subsidy payments will be recorded in February.

Community Services - Elections temporarily appears significantly below budget. Expenses will increase with activities for the primary and general elections later in the year. Election expenditures are down approximately \$502,000 compared to this time last year. This is due to the runoff election held in January 2021.

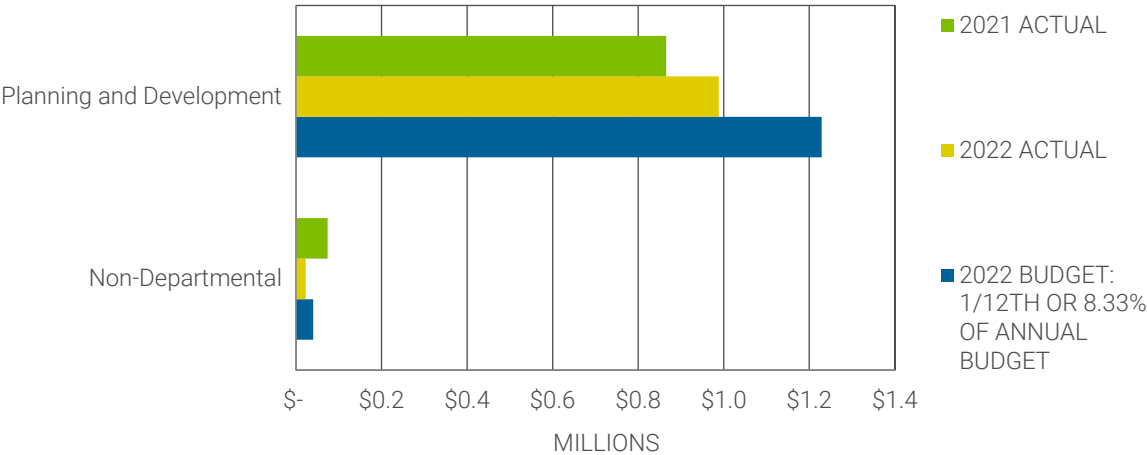
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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.

As discussed in the executive summary, the main revenue source for the Development and Enforcement Service District fund will shift to property taxes later in the year when they are collected. Licenses and Permits is another major category of revenues in this fund. The chart below shows the collections by month for Licenses and Permits. The yellow bar is January 2022 revenues, and the green line represents monthly collections for 2021.



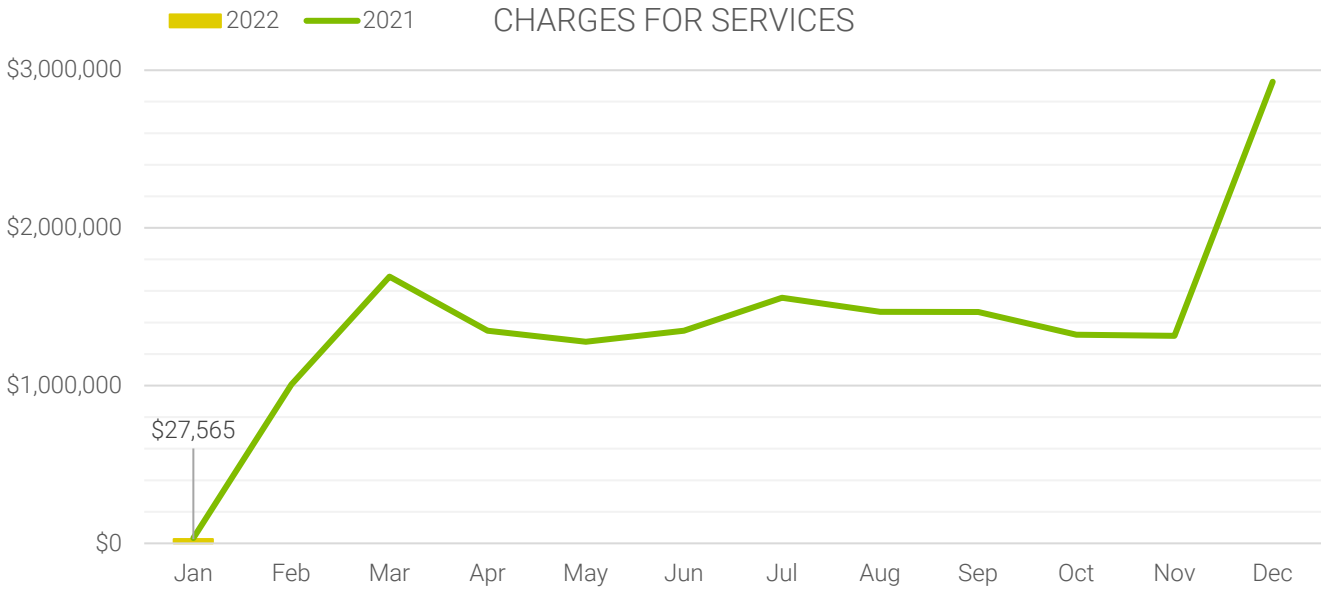
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JANUARY 2021 – 2022 YTD EXPENDITURES



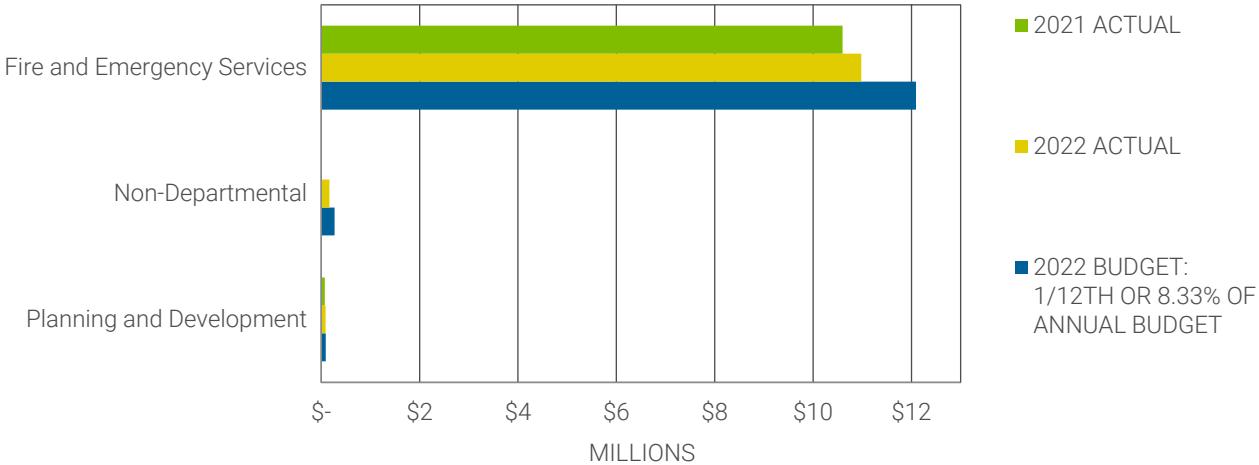
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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.

As discussed in the executive summary, 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. Charges for Services is another major category of revenues in this fund. The chart below shows the collections by month for Charges for Services. The yellow bar is January 2022 revenues, and the green line represents monthly collections for 2021.



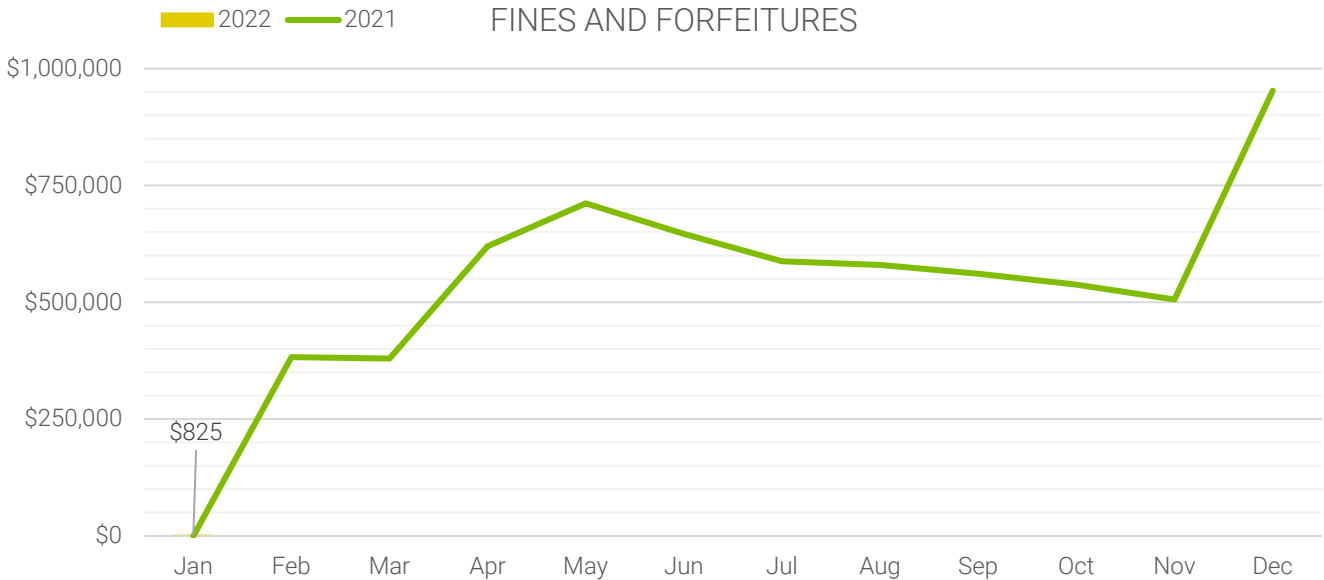
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JANUARY 2021 – 2022 YTD EXPENDITURES



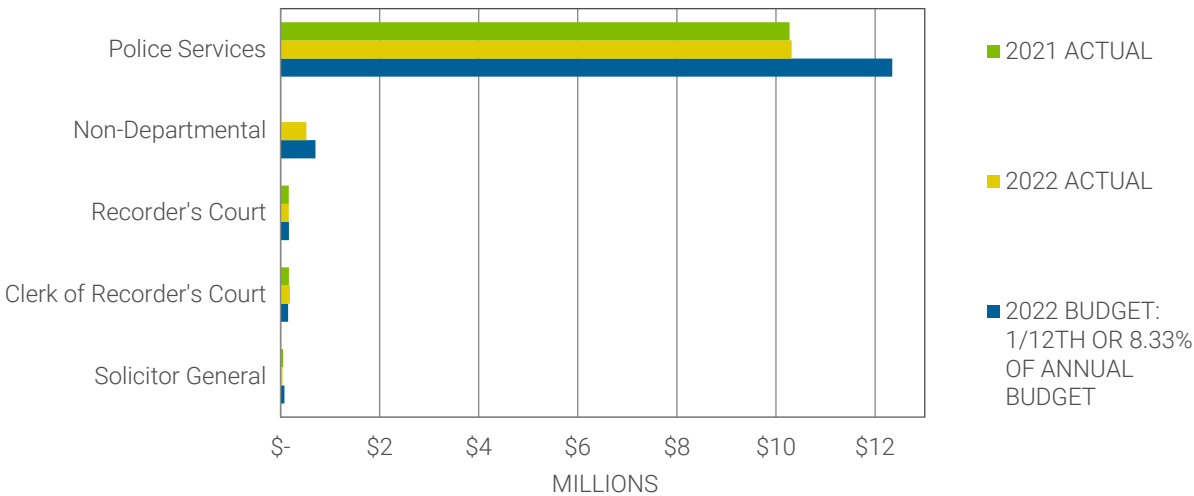
POLICE SERVICES DISTRICT FUND (PAGE 16)

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).

As discussed in the executive summary, the main revenue source for the Police Services District fund will shift to property taxes later in the year when they are collected. Fines and Forfeitures is the other major revenue source for this fund. The chart below shows the collections by month for Fines and Forfeitures. The yellow bar is January 2022 revenues, and the green line represents monthly collections for 2021.



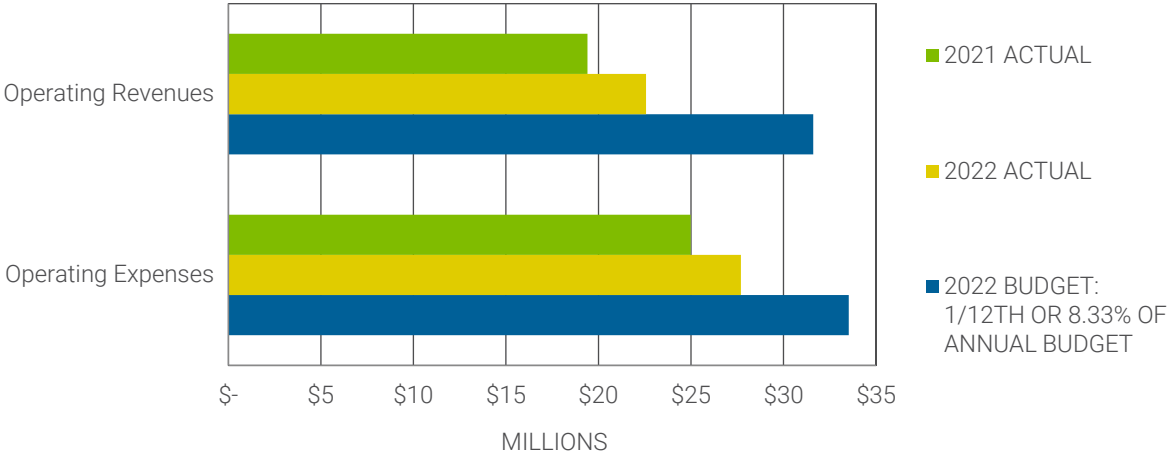
POLICE SERVICES DISTRICT FUND
 BUDGET VS. ACTUAL BY DEPARTMENT
 JANUARY 2021 – 2022 YTD EXPENDITURES



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
JANUARY 2021 – 2022 YTD REVENUES AND EXPENSES



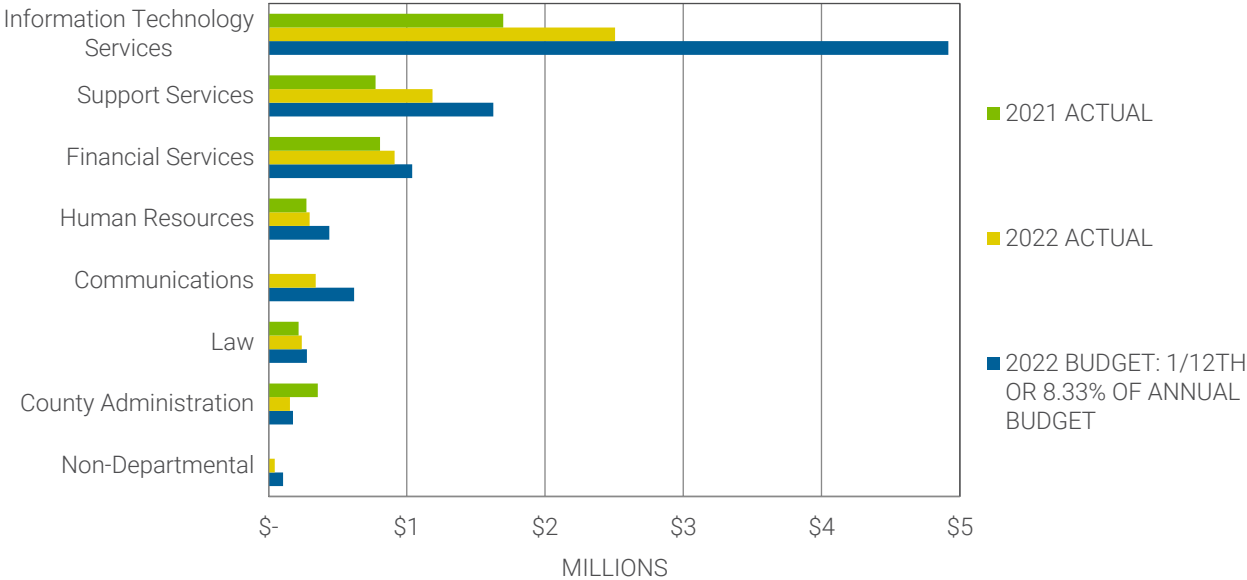
Year-to-date Water and Sewer revenues are up approximately \$3.2 million, or 16.3 percent, over last year. When comparing revenue to the budget, however, they are approximately \$9 million, or 28.59 percent, under budget. This is primarily because a large portion of the revenue received in January was 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 \$2.7 million, or 10.85 percent, compared to last year because of increased contributions to capital projects. However, expenses in the Water and Sewer Operating Fund are approximately \$5.8 million, or 17.38 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
JANUARY 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 \$528,000, or 27 percent, compared to last year. This is primarily due to increased costs of license and support agreements and outsourcing due to vacancies.

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 214,072,837	\$ 214,072,837	\$ 214,072,837			
Revenues:						
Taxes	\$ 357,458,781	\$ 357,458,781	\$ 6,795,418	1.90%	\$ 4,177,028	1.34%
Licenses and Permits	5,198,234	5,198,234	435,065	8.37%	418,410	9.09%
Intergovernmental	4,068,653	4,068,653	112,753	2.77%	226,178	6.74%
Charges for Services	30,927,197	30,927,197	331,373	1.07%	270,267	0.98%
Fines and Forfeitures	2,389,956	2,389,956	66,823	2.80%	-	0.00%
Investment Income	247,924	247,924	30,106	12.14%	17,180	6.09%
Contributions and Donations	87,250	87,250	6,443	7.38%	1,765	2.51%
Miscellaneous	1,584,854	1,584,854	209,984	13.25%	23,734	1.52%
Other Financing Sources	-	-	4,650	-	-	-
Revenues without Use of Fund Balance	401,962,849	401,962,849	7,992,615	1.99%	5,134,562	1.46%
Use of Fund Balance	20,729,557	20,729,557	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 422,692,406	\$ 422,692,406	\$ 7,992,615	1.89%	\$ 5,134,562	1.39%
Appropriations:						
Board of Commissioners	\$ 1,809,979	\$ 1,809,979	\$ 142,714	7.88%	\$ 137,927	8.97%
County Administration	3,046,436	3,046,436	137,902	4.53%	88,805	4.09%
Financial Services	10,901,479	10,901,479	611,244	5.61%	547,930	5.47%
Tax Commissioner	16,328,842	16,328,842	1,172,400	7.18%	1,072,772	6.70%
Transportation	29,598,762	29,598,762	1,797,616	6.07%	1,417,586	5.74%
Planning and Development	2,475,384	2,475,384	142,900	5.77%	132,395	5.72%
Police Services	3,811,761	3,811,761	215,502	5.65%	199,127	5.32%
Corrections	20,787,117	20,822,117	1,486,889	7.14%	1,381,195	6.88%
Community Services	22,057,267	22,057,267	1,549,871	7.03%	1,230,373	7.27%
Community Services Subsidies:						
Atlanta Regional Commission	1,089,302	1,089,302	-	0.00%	-	0.00%
Board of Health	2,074,641	2,074,641	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	8,698	8,698	-	0.00%	-	0.00%
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	28,818	2.25%	28,722	2.70%
Library Subsidy	19,401,495	19,401,495	-	0.00%	-	0.00%
Mental Health	1,043,341	1,043,341	-	0.00%	-	0.00%
Total Community Services Subsidies	27,095,284	27,095,284	28,818	0.11%	28,722	0.11%
Community Services - Elections	23,953,498	23,953,498	319,862	1.34%	822,113	15.19%
Juvenile Court	9,336,833	9,915,033	771,656	7.78%	720,046	7.78%
Sheriff	125,868,962	126,358,962	8,329,529	6.59%	7,858,784	7.03%

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Clerk of Court	15,252,394	15,252,394	1,053,025	6.90%	912,181	6.95%
Judiciary	26,634,778	29,720,778	2,202,014	7.41%	1,993,334	6.83%
Probate Court	3,785,842	3,910,642	322,422	8.24%	258,196	7.45%
District Attorney	20,495,886	20,495,886	1,566,934	7.65%	1,344,738	6.99%
Solicitor General	8,013,996	8,013,996	557,996	6.96%	469,742	7.23%
Support Services	256,959	256,959	12,356	4.81%	11,822	7.24%
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	54,167	8.33%	67,500	8.33%
Contribution to Capital	18,083,632	18,083,632	1,506,969	8.33%	1,799,172	8.33%
Contribution to Local Transit	12,100,000	12,100,000	1,008,333	8.33%	291,667	8.33%
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	129,506	8.28%	251,468	16.36%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	175,000	175,000	7,200	4.11%	10,800	7.20%
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	2,930	0.09%	1,148	0.04%
Other Governmental Agencies	515,000	515,000	-	0.00%	-	0.00%
Other Miscellaneous	100,000	100,000	33,281	33.28%	3,983	0.53%
Total Non-Departmental	51,180,947	46,866,947	3,742,386	7.99%	3,425,738	7.05%
TOTAL APPROPRIATIONS	\$ 422,692,406	\$ 422,692,406	\$ 26,164,036	6.19%	\$ 24,053,526	6.49%
Projected Fund Balance December 31	\$ 193,343,280	\$ 193,343,280				
Estimated Fund Balance as of Report Date			\$ 195,901,416			

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 4,478	0.05%	\$ 3,533	0.04%
Licenses and Permits	3,752,450	3,752,450	432,389	11.52%	391,089	10.57%
Intergovernmental	57,094	57,094	-	0.00%	-	0.00%
Charges for Services	781,090	781,090	105,679	13.53%	84,463	40.64%
Investment Income	50,073	50,073	4,886	9.76%	6,137	21.84%
Miscellaneous	-	-	3,419	-	-	-
Revenues without Use of Fund Balance	13,942,120	13,942,120	550,851	3.95%	485,222	4.01%
Use of Fund Balance	1,288,743	1,288,743	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,230,863	\$ 15,230,863	\$ 550,851	3.62%	\$ 485,222	3.41%
Appropriations:						
Planning and Development	\$ 14,747,363	\$ 14,747,363	\$ 988,398	6.70%	\$ 865,221	6.64%
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	22,417	6.32%	73,750	7.60%
Total Non-Departmental	483,500	483,500	22,417	4.64%	73,750	6.22%
TOTAL APPROPRIATIONS	\$ 15,230,863	\$ 15,230,863	\$ 1,010,815	6.64%	\$ 938,971	6.60%
Projected Fund Balance December 31	\$ 10,543,366	\$ 10,543,366				
Estimated Fund Balance as of Report Date			\$ 11,372,145			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 54,450	0.04%	\$ 42,779	0.04%
Licenses and Permits	912,992	912,992	104,571	11.45%	55,508	6.08%
Intergovernmental	738,500	738,500	-	0.00%	-	0.00%
Charges for Services	16,282,713	16,282,713	27,565	0.17%	33,929	0.22%
Investment Income	100,003	100,003	9,629	9.63%	12,537	12.06%
Contributions and Donations	-	-	500	-	1,000	-
Miscellaneous	2,000	2,000	37,071	1,853.55%	1,213	40.43%
Revenues without Use of Fund Balance	141,471,566	141,471,566	233,786	0.17%	146,966	0.12%
Use of Fund Balance	7,987,620	7,987,620	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 149,459,186	\$ 149,459,186	\$ 233,786	0.16%	\$ 146,966	0.10%
Appropriations:						
Planning and Development	\$ 1,113,511	\$ 1,113,511	\$ 88,580	7.96%	\$ 73,656	6.76%
Fire and Emergency Services	145,113,675	145,113,675	10,980,829	7.57%	10,599,813	7.72%
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	166,667	5.71%	-	0.00%
Total Non-Departmental	3,232,000	3,232,000	166,667	5.16%	-	0.00%
TOTAL APPROPRIATIONS	\$ 149,459,186	\$ 149,459,186	\$ 11,236,076	7.52%	\$ 10,673,469	7.41%
Projected Fund Balance December 31	\$ 64,994,045	\$ 64,994,045				
Estimated Fund Balance as of Report Date			\$ 61,979,375			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 591,825	\$ 591,825	\$ 591,825			
Revenues:						
Investment Income	\$ 1,524	\$ 1,524	\$ 2	0.13%	\$ 304	18.03%
Revenues without Use of Fund Balance	1,524	1,524	2	0.13%	304	18.03%
Use of Fund Balance	60,630	60,630	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,154	\$ 62,154	\$ 2	0.00%	\$ 304	0.49%
Appropriations:						
Loganville EMS	\$ 62,154	\$ 62,154	\$ 32	0.05%	\$ 30	0.05%
TOTAL APPROPRIATIONS	\$ 62,154	\$ 62,154	\$ 32	0.05%	\$ 30	0.05%
Projected Fund Balance December 31	\$ 531,195	\$ 531,195				
Estimated Fund Balance as of Report Date			\$ 591,795			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Police Services District Fund (106)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 41,616	0.05%	\$ 31,075	0.04%
Insurance Premium Taxes	45,472,070	45,472,070	-	0.00%	-	0.00%
Intergovernmental	350,000	350,000	-	0.00%	-	0.00%
Charges for Services	827,600	827,600	50,248	6.07%	56,793	6.27%
Fines and Forfeitures	10,849,479	10,849,479	825	0.01%	-	0.00%
Investment Income	168,008	168,008	14,818	8.82%	17,403	10.15%
Miscellaneous	298,222	298,222	55,750	18.69%	21,347	7.18%
Revenues without Use of Fund Balance	149,417,956	149,417,956	163,257	0.11%	126,618	0.10%
Use of Fund Balance	12,084,391	12,084,391	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,502,347	\$ 161,502,347	\$ 163,257	0.10%	\$ 126,618	0.09%
Appropriations:						
Police Services	\$ 148,043,494	\$ 148,168,494	\$ 10,316,663	6.96%	\$ 10,275,387	7.66%
Recorder's Court	1,940,699	2,033,199	166,357	8.18%	166,564	7.71%
Solicitor General	973,196	973,996	41,675	4.28%	54,140	6.51%
Clerk of Recorder's Court	1,841,460	1,841,460	189,079	10.27%	171,947	9.50%
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	522,729	6.45%	12,500	0.72%
Total Non-Departmental	8,703,498	8,485,198	522,729	6.16%	12,500	0.25%
TOTAL APPROPRIATIONS	\$ 161,502,347	\$ 161,502,347	\$ 11,236,503	6.96%	\$ 10,680,539	7.42%
Projected Fund Balance December 31	\$ 81,016,314	\$ 81,016,314				
Estimated Fund Balance as of Report Date			\$ 82,027,461			

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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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 17,063	0.04%	\$ 13,341	0.04%
Intergovernmental	230,000	230,000	-	0.00%	-	0.00%
Charges for Services	4,681,232	4,681,232	167,205	3.57%	100,811	2.98%
Investment Income	53,798	53,798	5,918	11.00%	6,566	16.69%
Contributions and Donations	400	400	-	0.00%	-	0.00%
Miscellaneous	2,413,968	2,413,968	171,178	7.09%	139,609	7.40%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	46,719,901	46,719,901	361,364	0.77%	260,327	0.65%
Use of Fund Balance	3,868,754	3,868,754	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,588,655	\$ 50,588,655	\$ 361,364	0.71%	\$ 260,327	0.52%
Appropriations:						
Community Services	\$ 48,241,350	\$ 48,241,350	\$ 2,530,913	5.25%	\$ 2,712,150	5.71%
Support Services	34,618	34,618	395	1.14%	-	0.00%
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	186,057	8.28%	156,618	8.27%
Total Non-Departmental	2,312,687	2,312,687	186,057	8.05%	156,618	5.93%
TOTAL APPROPRIATIONS	\$ 50,588,655	\$ 50,588,655	\$ 2,717,365	5.37%	\$ 2,868,768	5.69%
Projected Fund Balance December 31	\$ 22,011,053	\$ 22,011,053				
Estimated Fund Balance as of Report Date			\$ 23,523,806			

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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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 5,077	0.04%	\$ 3,654	0.04%
Intergovernmental	70,000	70,000	-	0.00%	-	-
Investment Income	-	-	313	-	-	-
Revenues without Use of Fund Balance	11,623,599	11,623,599	5,390	0.05%	3,654	0.04%
Use of Fund Balance	3,141,987	3,141,987	-	0.00%	-	-
TOTAL REVENUES	\$ 14,765,586	\$ 14,765,586	\$ 5,390	0.04%	\$ 3,654	0.04%
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			\$ 5,099,106			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Gwinnett Place TAD Fund (165)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 3,251,466	\$ 3,251,466	\$ 3,251,466			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ 22,186	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ 22,186	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,251,466	\$ 3,251,466				
Estimated Fund Balance as of Report Date			\$ 3,251,466			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Indian Trail TAD Fund (162)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 4,214,361	\$ 4,214,361	\$ 4,214,361			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ 10,516	-
Investment Income	-	-	200	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 200	-	\$ 10,516	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,214,361	\$ 4,214,361				
Estimated Fund Balance as of Report Date			\$ 4,214,561			

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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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 13,283,630	\$ 13,283,630	\$ 13,283,630			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ 178,508	-
Investment Income	-	-	633	-	328	-
TOTAL REVENUES	\$ -	\$ -	\$ 633	-	\$ 178,836	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 13,283,630	\$ 13,283,630				
Estimated Fund Balance as of Report Date			\$ 13,284,263			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Lake Lucerne TAD Fund (164)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 580,359	\$ 580,359	\$ 580,359			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ 16,581	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ 16,581	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 580,359	\$ 580,359				
Estimated Fund Balance as of Report Date			\$ 580,359			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Park Place TAD Fund (163)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 2,592,968	\$ 2,592,968	\$ 2,592,968			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ 11,424	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ 11,424	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,592,968	\$ 2,592,968				
Estimated Fund Balance as of Report Date			\$ 2,592,968			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

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				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 13,636,513	\$ 13,636,513	\$ 13,636,513			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	189	-	327	-
Revenues without Use of Fund Balance	-	-	189	-	327	-
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>\$ 189</u>	0.00%	<u>\$ 327</u>	0.00%
Appropriations:						
Planning and Development	\$ 7,160,872	\$ 7,160,872	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 7,160,872</u>	<u>\$ 7,160,872</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 6,475,641	\$ 6,475,641				
Estimated Fund Balance as of Report Date			\$ 13,636,702			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 4,497	\$ 4,497	\$ 4,497			
Revenues:						
Investment Income	\$ -	\$ -	\$ 493	-	\$ 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>\$ 493</u>	0.02%	<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			\$ 4,990			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Speed Hump Fund (003)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 792,694	\$ 792,694	\$ 792,694			
Revenues:						
Charges for Services	\$ 132,000	\$ 132,000	\$ -	0.00%	\$ -	0.00%
Investment Income	2,286	2,286	740	32.37%	27	0.96%
Revenues without Use of Fund Balance	134,286	134,286	740	0.55%	27	0.01%
Use of Fund Balance	300,371	300,371	-	0.00%	-	-
TOTAL REVENUES	\$ 434,657	\$ 434,657	\$ 740	0.17%	\$ 27	0.01%
Appropriations:						
Transportation	\$ 434,657	\$ 434,657	\$ 1,080	0.25%	\$ 399	0.09%
TOTAL APPROPRIATIONS	\$ 434,657	\$ 434,657	\$ 1,080	0.25%	\$ 399	0.09%
Projected Fund Balance December 31	\$ 492,323	\$ 492,323				
Estimated Fund Balance as of Report Date			\$ 792,354			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Street Lighting Fund (002)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ -	0.00%	\$ -	0.00%
Investment Income	-	-	5	-	99	17.62%
TOTAL REVENUES	<u>\$ 9,126,215</u>	<u>\$ 9,126,215</u>	<u>\$ 5</u>	0.00%	<u>\$ 99</u>	0.00%
Appropriations:						
Transportation	\$ 8,517,615	\$ 8,517,615	\$ 22,552	0.26%	\$ 25,382	0.30%
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	22,552	0.26%	25,382	0.30%
Contribution to Fund Balance	583,600	583,600	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,126,215</u>	<u>\$ 9,126,215</u>	<u>\$ 22,552</u>	0.25%	<u>\$ 25,382</u>	0.28%
Projected Fund Balance December 31	\$ 2,344,566	\$ 2,344,566				
Estimated Fund Balance as of Report Date			\$ 1,738,419			

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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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 78,722	9.27%	\$ 69,436	9.85%
Investment Income	3,484	3,484	84	2.41%	234	8.60%
TOTAL REVENUES	\$ 852,729	\$ 852,729	\$ 78,806	9.24%	\$ 69,670	9.84%
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			\$ 4,056,800			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 541,594	\$ 541,594	\$ 541,594			
Revenues:						
Charges for Services	\$ 104,000	\$ 104,000	\$ 10,367	9.97%	\$ 6,129	4.94%
Miscellaneous	8,500	8,500	1,017	11.96%	773	9.09%
Revenues without Use of Fund Balance	112,500	112,500	11,384	10.12%	6,902	5.21%
Use of Fund Balance	255,940	255,940	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,440	\$ 368,440	\$ 11,384	3.09%	\$ 6,902	3.59%
Appropriations:						
Corrections	\$ 368,440	\$ 368,440	\$ 28,346	7.69%	\$ 14,311	7.44%
TOTAL APPROPRIATIONS	\$ 368,440	\$ 368,440	\$ 28,346	7.69%	\$ 14,311	7.44%
Projected Fund Balance December 31	\$ 285,654	\$ 285,654				
Estimated Fund Balance as of Report Date			\$ 524,632			

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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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 402,287	\$ 402,287	\$ 402,287			
Revenues:						
Fines and Forfeitures	\$ 664,754	\$ 664,754	\$ -	0.00%	\$ -	0.00%
Investment Income	-	-	5	-	5	-
Miscellaneous	-	-	327	-	-	-
Revenues without Use of Fund Balance	664,754	664,754	332	0.05%	5	0.00%
Use of Fund Balance	82,089	82,089	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 746,843	\$ 746,843	\$ 332	0.04%	\$ 5	0.00%
Appropriations:						
District Attorney	\$ 419,857	\$ 419,857	\$ 32,134	7.65%	\$ 49,428	10.98%
Solicitor General	316,986	316,986	17,683	5.58%	34,968	8.32%
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	\$ 49,817	6.67%	\$ 84,396	9.59%
Projected Fund Balance December 31	\$ 320,198	\$ 320,198				
Estimated Fund Balance as of Report Date			\$ 352,802			

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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 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022		Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 33,932,516	\$ 33,932,516	\$ 33,932,516			
Revenues:						
Charges for Services	\$ 22,143,000	\$ 22,143,000	\$ -	0.00%	\$ -	0.00%
Investment Income	109,072	109,072	14,304	13.11%	16,028	21.94%
Miscellaneous	-	-	3,045	-	-	-
Revenues without Use of Fund Balance	22,252,072	22,252,072	17,349	0.08%	16,028	0.08%
Use of Fund Balance	2,030,103	2,030,103	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,282,175	\$ 24,282,175	\$ 17,349	0.07%	\$ 16,028	0.06%
Appropriations:						
Police Services	\$ 21,100,046	\$ 21,100,046	\$ 1,344,646	6.37%	\$ 1,499,234	6.85%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,671,557	2,671,557	-	0.00%	-	0.00%
Non-Departmental E-911	490,572	490,572	-	0.00%	-	0.00%
Total Non-Departmental	3,182,129	3,182,129	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 24,282,175	\$ 24,282,175	\$ 1,344,646	5.54%	\$ 1,499,234	5.52%
Projected Fund Balance December 31	\$ 31,902,413	\$ 31,902,413				
Estimated Fund Balance as of Report Date			\$ 32,605,219			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 225,834	\$ 225,834	\$ 225,834			
Revenues:						
Charges for Services	\$ 53,783	\$ 53,783	\$ -	0.00%	\$ 3,032	5.57%
TOTAL REVENUES	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ -</u>	0.00%	<u>\$ 3,032</u>	5.57%
Appropriations:						
Juvenile Court	\$ 42,100	\$ 42,100	\$ 2,070	4.92%	\$ 40	0.10%
Appropriations without Contribution to Fund Balance	42,100	42,100	2,070	4.92%	40	0.10%
Contribution to Fund Balance	11,683	11,683	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ 2,070</u>	3.85%	<u>\$ 40</u>	0.07%
Projected Fund Balance December 31	\$ 237,517	\$ 237,517				
Estimated Fund Balance as of Report Date			\$ 223,764			

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 01/31/2022	Actuals YTD as of 01/31/2022		Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 1,012,967	\$ 1,012,967	\$ 1,012,967			
Revenues:						
Use of Fund Balance	\$ 115,120	\$ 115,120	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 115,120	\$ 115,120	\$ -	0.00%	\$ -	0.00%
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				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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%	\$ -	-
Revenues without Use of Fund Balance	-	4,051	4,051	100.00%	-	-
Use of Fund Balance	767,179	763,128	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 767,179	\$ 767,179	\$ 4,051	0.53%	\$ -	0.00%
Appropriations:						
Police Services	\$ 767,179	\$ 767,179	\$ 200	0.03%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 767,179	\$ 767,179	\$ 200	0.03%	\$ -	0.00%
Projected Fund Balance December 31	\$ 347,140	\$ 351,191				
Estimated Fund Balance as of Report Date			\$ 1,118,170			

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 24,702	6.18%	\$ -	0.00%
Investment Income	-	-	2,108	-	2,468	-
Revenues without Use of Fund Balance	400,000	400,000	26,810	6.70%	2,468	0.32%
Use of Fund Balance	100,000	100,000	-	0.00%	-	-
TOTAL REVENUES	\$ 500,000	\$ 500,000	\$ 26,810	5.36%	\$ 2,468	0.32%
Appropriations:						
Sheriff	\$ 500,000	\$ 500,000	\$ 17,610	3.52%	\$ 2,241	0.31%
TOTAL APPROPRIATIONS	\$ 500,000	\$ 500,000	\$ 17,610	3.52%	\$ 2,241	0.29%
Projected Fund Balance December 31	\$ 4,019,504	\$ 4,019,504				
Estimated Fund Balance as of Report Date			\$ 4,128,704			

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 01/31/2022	Actuals YTD as of 01/31/2022		Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 399,526	\$ 399,526	\$ 399,526			
Revenues:						
Use of Fund Balance	\$ 140,000	\$ 140,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 140,000	\$ 140,000	\$ -	0.00%	\$ -	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			\$ 399,526			

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 01/31/2022	Actuals YTD as of 01/31/2022		Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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 01/31/2022	Actuals YTD as of 01/31/2022		Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 318,095	\$ 318,095	\$ 318,095			
Revenues:						
Investment Income	\$ -	\$ -	\$ 41	-	\$ -	-
Revenues without Use of Fund Balance	-	-	41	-	-	-
Use of Fund Balance	180,000	180,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 180,000	\$ 180,000	\$ 41	0.02%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 180,000	\$ 180,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 180,000	\$ 180,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 138,095	\$ 138,095				
Estimated Fund Balance as of Report Date			\$ 318,136			

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 2,791,162	\$ 2,791,162	\$ 2,791,162			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ -	0.00%	\$ -	0.00%
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	-	-	62	-	62	-
TOTAL REVENUES	<u>\$ 2,295,854</u>	<u>\$ 2,295,854</u>	<u>\$ 400,062</u>	17.43%	<u>\$ 400,062</u>	16.91%
Appropriations:						
Stadium Operations	\$ 2,154,181	\$ 2,154,181	\$ 1,633,599	75.83%	\$ 1,614,704	75.22%
Appropriations without Contribution to Fund Balance	2,154,181	2,154,181	1,633,599	75.83%	1,614,704	75.22%
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>\$ 1,633,599</u>	71.15%	<u>\$ 1,614,704</u>	68.25%
Projected Fund Balance December 31	\$ 2,932,835	\$ 2,932,835				
Estimated Fund Balance as of Report Date			\$ 1,557,625			

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	-	-	20	-	-	-
Revenues without Use of Fund Balance	15,000	15,000	20	0.13%	45,008	300.05%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 20	0.02%	\$ 45,008	150.03%
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			\$ 483,175			

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ -	0.00%	\$ -	0.00%
Charges for Services	150	150	-	0.00%	-	0.00%
Investment Income	-	-	6,022	-	3,799	-
Revenues without Use of Fund Balance	11,051,198	11,051,198	6,022	0.05%	3,799	0.04%
Use of Fund Balance	4,152,338	4,152,338	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,203,536	\$ 15,203,536	\$ 6,022	0.04%	\$ 3,799	0.03%
Appropriations:						
Facility Debt	\$ 11,299,444	\$ 11,299,444	\$ -	0.00%	\$ -	0.00%
Tourism	3,904,092	3,904,092	876,793	22.46%	757,691	22.16%
TOTAL APPROPRIATIONS	\$ 15,203,536	\$ 15,203,536	\$ 876,793	5.77%	\$ 757,691	5.15%
Projected Fund Balance December 31	\$ 27,652,959	\$ 27,652,959				
Estimated Fund Balance as of Report Date			\$ 30,934,526			

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Net Position January 1	\$ 728,296	\$ 728,296	\$ 728,296			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 18,661	11.17%	\$ 15,333	9.18%
Investment Income	-	-	10	-	10	-
Miscellaneous	835,600	835,600	78,692	9.42%	71,293	5.82%
Other Financing Sources	650,000	650,000	54,167	8.33%	67,500	8.33%
Revenues without Use of Net Position	1,652,600	1,652,600	151,530	9.17%	154,136	7.00%
Use of Net Position	200,090	200,090	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,852,690	\$ 1,852,690	\$ 151,530	8.18%	\$ 154,136	6.27%
Appropriations:						
Transportation*	\$ 1,841,690	\$ 1,841,690	\$ 100,681	5.47%	\$ 135,005	5.52%
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	\$ 100,681	5.43%	\$ 135,005	5.49%
Projected Net Position December 31	\$ 528,206	\$ 528,206				
Estimated Net Position as of Report Date			\$ 779,145			

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

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Economic Development Operating Fund (530)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Net Position January 1	\$ 9,594,156	\$ 9,594,156	\$ 9,594,156			
Revenues:						
Investment Income	\$ -	\$ -	\$ 151	-	\$ 1	-
Miscellaneous	3,925,000	3,925,000	11,199	0.29%	-	0.00%
Other Financing Sources	4,713,920	4,713,920	-	0.00%	-	-
Revenues without Use of Net Position	8,638,920	8,638,920	11,350	0.13%	1	0.00%
Use of Net Position	153,853	153,853	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,792,773	\$ 8,792,773	\$ 11,350	0.13%	\$ 1	0.00%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 8,792,773	\$ 8,792,773	\$ 209,400	2.38%	\$ 8,464	0.15%
Total Non-Departmental	8,792,773	8,792,773	209,400	2.38%	8,464	0.15%
TOTAL APPROPRIATIONS	\$ 8,792,773	\$ 8,792,773	\$ 209,400	2.38%	\$ 8,464	0.15%
Projected Net Position December 31	\$ 9,440,303	\$ 9,440,303				
Estimated Net Position as of Report Date			\$ 9,396,106			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 129,250	9.84%	\$ 73,580	2.23%
Investment Income	76,536	76,536	6,115	7.99%	6,389	17.49%
Miscellaneous	5,000	5,000	505	10.10%	-	0.00%
Other Financing Sources	12,100,000	12,100,000	1,008,333	8.33%	291,667	8.33%
Revenues without Use of Net Position	13,494,914	13,494,914	1,144,203	8.48%	371,636	5.44%
Use of Net Position	10,186,237	9,046,237	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,681,151	\$ 22,541,151	\$ 1,144,203	5.08%	\$ 371,636	3.10%
Appropriations:						
Transportation*	\$ 23,671,151	\$ 22,531,151	\$ 277,640	1.23%	\$ 192,580	1.60%
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	\$ 277,640	1.23%	\$ 192,580	1.60%
Projected Net Position December 31	\$ 6,800,328	\$ 7,940,328				
Estimated Net Position as of Report Date			\$ 17,853,128			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Net Position January 1	\$ 29,139,935	\$ 29,139,935	\$ 29,139,935			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 57,348	6.04%	\$ -	0.00%
Charges for Services	43,918,920	43,918,920	3,703,780	8.43%	3,589,856	8.08%
Investment Income	197,413	197,413	29,672	15.03%	24,360	15.76%
Miscellaneous	100	100	462	462.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 3,791,262</u>	8.41%	<u>\$ 3,614,216</u>	7.94%
Appropriations:						
Support Services	\$ 44,710,327	\$ 44,710,327	\$ 112,453	0.25%	\$ 99,376	0.22%
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	112,453	0.25%	99,376	0.22%
Working Capital Reserve	346,106	346,106	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 112,453</u>	0.25%	<u>\$ 99,376</u>	0.22%
Projected Net Position December 31	\$ 29,486,041	\$ 29,486,041				
Estimated Net Position as of Report Date			\$ 32,818,744			

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 21,048	0.07%	\$ 15,455	0.05%
Investment Income	17,780	17,780	7,293	41.02%	651	2.32%
Miscellaneous	-	-	2,291	-	-	-
TOTAL REVENUES	\$ 31,010,111	\$ 31,010,111	\$ 30,632	0.10%	\$ 16,106	0.05%
Appropriations:						
Planning and Development	\$ 1,216,091	\$ 1,216,091	\$ 96,235	7.91%	\$ 82,963	6.88%
Water Resources*	28,433,492	28,433,492	2,091,742	7.36%	2,205,345	7.24%
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	2,187,977	7.36%	2,288,308	7.19%
Working Capital Reserve	1,270,528	1,270,528	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,010,111	\$ 31,010,111	\$ 2,187,977	7.06%	\$ 2,288,308	7.19%
Projected Net Position December 31	\$ 13,286,220	\$ 13,286,220				
Estimated Net Position as of Report Date			\$ 9,858,347			

* 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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 19,610,279	5.49%	\$ 16,036,044	4.62%
Investment Income	603,174	603,174	66,487	11.02%	70,584	23.08%
Contributions and Donations	21,492,791	21,492,791	2,866,766	13.34%	3,252,681	15.56%
Miscellaneous	50,000	50,000	26,753	53.51%	44,641	89.28%
Revenues without Use of Net Position	379,295,027	379,295,027	22,570,285	5.95%	19,403,950	5.26%
Use of Net Position	23,015,115	23,015,115	-	0.00%	-	-
TOTAL REVENUES	\$ 402,310,142	\$ 402,310,142	\$ 22,570,285	5.61%	\$ 19,403,950	5.26%
Appropriations:						
Planning and Development	\$ 943,159	\$ 943,159	\$ 70,901	7.52%	\$ 74,290	7.62%
Water Resources*	401,201,983	401,201,983	27,626,721	6.89%	24,911,726	6.86%
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	\$ 27,697,622	6.88%	\$ 24,986,016	6.78%
Projected Net Position December 31	\$ 148,498,075	\$ 148,498,075				
Estimated Net Position as of Report Date			\$ 166,385,853			

* 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 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022		Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 Budget
Estimated Net Position January 1	\$ 19,034,696	\$ 19,034,696	\$ 19,034,696			
Revenues:						
Charges for Services	\$ 109,996,459	\$ 109,996,459	\$ 7,266,750	6.61%	\$ 6,811,883	7.36%
Investment Income	141,561	141,561	12,291	8.68%	12,005	42.72%
Miscellaneous	282,541	282,541	61,068	21.61%	31,577	11.76%
TOTAL REVENUES	\$ 110,420,561	\$ 110,420,561	\$ 7,340,109	6.65%	\$ 6,855,465	7.38%
Appropriations:						
Communications	\$ 7,428,628	\$ 7,428,628	\$ 341,272	4.59%	\$ -	-
County Administration	2,127,076	2,127,076	154,336	7.26%	382,081	6.87%
Financial Services	12,474,009	12,474,009	911,652	7.31%	844,743	7.25%
Human Resources	5,270,338	5,270,338	296,741	5.63%	285,961	5.88%
Information Technology Services	59,006,238	59,006,238	2,507,164	4.25%	1,978,993	4.20%
Law	3,333,138	3,333,138	240,671	7.22%	222,148	7.95%
Support Services	19,516,134	19,516,134	1,185,651	6.08%	870,358	4.62%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,262,000	1,262,000	44,465	3.52%	813	0.04%
Total Non-Departmental	1,265,000	1,265,000	44,465	3.52%	813	0.04%
TOTAL APPROPRIATIONS	\$ 110,420,561	\$ 110,420,561	\$ 5,681,952	5.15%	\$ 4,585,097	4.94%
Projected Net Position December 31	\$ 19,034,696	\$ 19,034,696				
Estimated Net Position as of Report Date			\$ 20,692,853			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 145,833	8.33%	\$ 187,500	8.33%
Investment Income	26,390	26,390	2,304	8.73%	730	8.66%
Revenues without Use of Net Position	1,776,390	1,776,390	148,137	8.34%	188,230	8.33%
Use of Net Position	554,285	554,285	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,330,675	\$ 2,330,675	\$ 148,137	6.36%	\$ 188,230	8.07%
Appropriations:						
Financial Services	\$ 2,330,675	\$ 2,330,675	\$ 119,564	5.13%	\$ 9,507	0.41%
TOTAL APPROPRIATIONS	\$ 2,330,675	\$ 2,330,675	\$ 119,564	5.13%	\$ 9,507	0.41%
Projected Net Position December 31	\$ 1,364,429	\$ 1,364,429				
Estimated Net Position as of Report Date			\$ 1,947,287			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 784,089	7.85%	\$ 593,213	6.22%
Miscellaneous	277,000	277,000	4,939	1.78%	2,140	0.73%
Other Financing Sources	-	-	2,200	-	800	-
TOTAL REVENUES	\$ 10,264,356	\$ 10,264,356	\$ 791,228	7.71%	\$ 596,153	6.06%
Appropriations:						
Support Services	\$ 8,979,715	\$ 8,979,715	\$ 605,235	6.74%	\$ 561,319	6.66%
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	708,752	59,063	8.33%	34,958	8.33%
Total Non-Departmental	722,752	722,752	59,063	8.17%	34,958	6.30%
Appropriations without Working Capital Reserve	9,702,467	9,702,467	664,298	6.85%	596,277	6.64%
Working Capital Reserve	561,889	561,889	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,264,356	\$ 10,264,356	\$ 664,298	6.47%	\$ 596,277	6.06%
Projected Net Position December 31	\$ 4,316,605	\$ 4,316,605				
Estimated Net Position as of Report Date			\$ 3,881,646			

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 5,984,407	7.76%	\$ 5,527,026	7.65%
Investment Income	237,187	237,187	27,520	11.60%	22,289	22.66%
Miscellaneous	-	-	934	-	18,759	-
Revenues without Use of Net Position	77,380,121	77,380,121	6,012,861	7.77%	5,568,074	7.70%
Use of Net Position	2,046,756	2,046,756	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 79,426,877	\$ 79,426,877	\$ 6,012,861	7.57%	\$ 5,568,074	7.42%
Appropriations:						
Human Resources	\$ 79,416,877	\$ 79,416,877	\$ 4,109,251	5.17%	\$ 6,258,702	8.34%
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	\$ 4,109,251	5.17%	\$ 6,258,702	8.34%
Projected Net Position December 31	\$ 36,358,741	\$ 36,358,741				
Estimated Net Position as of Report Date			\$ 40,309,107			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Risk Management Fund (602)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 939,169	8.33%	\$ 655,119	8.33%
Investment Income	69,569	69,569	8,181	11.76%	6,853	28.69%
Miscellaneous	-	-	218	-	-	-
TOTAL REVENUES	\$ 11,339,598	\$ 11,339,598	\$ 947,568	8.36%	\$ 661,972	6.72%
Appropriations:						
Financial Services	\$ 10,605,435	\$ 10,605,435	\$ 5,050,162	47.62%	\$ 4,448,571	45.19%
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	5,050,162	47.57%	4,448,571	45.15%
Working Capital Reserve	724,163	724,163	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 11,339,598	\$ 11,339,598	\$ 5,050,162	44.54%	\$ 4,448,571	45.15%
Projected Net Position December 31	\$ 2,892,015	\$ 2,892,015				
Estimated Net Position as of Report Date			\$ (1,934,742)			

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 01/31/2022	Actuals YTD as of 01/31/2022	% Actual to Current Budget	Actuals YTD as of 01/31/2021	% Actual to 01/31/2021 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	\$ 333,333	8.33%	\$ 333,333	8.33%
Investment Income	75,362	75,362	7,041	9.34%	5,729	16.31%
Revenues without Use of Net Position	4,075,362	4,075,362	340,374	8.35%	339,062	8.40%
Use of Net Position	1,567,480	1,567,480	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,642,842	\$ 5,642,842	\$ 340,374	6.03%	\$ 339,062	6.08%
Appropriations:						
Human Resources	\$ 5,632,842	\$ 5,632,842	\$ 629,128	11.17%	\$ 663,756	11.93%
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	\$ 629,128	11.15%	\$ 663,756	11.91%
Projected Net Position December 31	\$ 6,607,847	\$ 6,607,847				
Estimated Net Position as of Report Date			\$ 7,886,573			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 1/31/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	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)	(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)	GCID20211423 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 next annual this contract will be	(1,140,000)	(1,140,000)
<i>Total: Local Transit Operating Fund</i>			(1,140,000)		(1,140,000)	(1,140,000)
Total Revenue Budget Adjustments			\$ (1,140,000)		\$ (1,140,000)	\$ (1,140,000)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 1/31/2022

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

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - January	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	125,000
Recorder's Court	1,940,699	2,033,199	92,500	Transfer from Non-Departmental: Indigent Defense Reserve.	50,000	50,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	42,500	42,500
				Total: Recorder's Court	92,500	92,500
Solicitor General	973,196	973,996	800	Transfer from Non-Departmental: Court Reporters Reserve.	800	800
Non-Departmental	8,703,498	8,485,198	(218,300)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(50,000)	(50,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	(42,500)	(42,500)
				Transfer to Solicitor General - From Court Reporters Reserve	(800)	(800)
				Transfer to Police Services - From Inmate Medical Reserve.	(125,000)	(125,000)
				Total: Non-Departmental	(218,300)	(218,300)
<i>Total: Police Services District Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Transportation	23,671,151	22,531,151	(1,140,000)	GCID20211423 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)	(1,140,000)
<i>Total: Local Transit Operating Fund</i>			(1,140,000)		(1,140,000)	(1,140,000)
Total Appropriation Budget Adjustments			\$ (1,140,000)		\$ (1,140,000)	\$ (1,140,000)