



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
March 31, 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: April 12, 2022

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

This report, which includes unaudited information for the third 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 \$550,000 or 49 percent, compared to the same time last year. The average price paid per gallon in March was \$3.59 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.

The County is experiencing impacts of rising costs and supply chain issues. Due to these issues, some vendors have been unable to enter long-term (annual) contracts or honor their existing contract renewal prices. Additionally, we have seen disruptions in food supplies as well as delays and shortages of IT hardware and other equipment/commodities needed for County operations.

In February 2020, Gwinnett County entered into a new Service Delivery Agreement with the cities to provide services to residents and businesses. Part of the agreement covered emergency 911 services. The cities that provide police services and handle their own dispatching are paid based on a percentage of the County's total 911 fees. The agreement had the new revenue split begin in 2022 where the County will make quarterly payments to the cities. The first quarterly payment was made in March.

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. Through the first quarter of 2022, the financial impact of the change is not yet apparent. The County will review quarterly for any financial impacts.

2022 Budget Document

The [2022 Budget Document](#) was completed in early April and is available on the County's website. In addition to the budget and budget process, the document includes information about the County's planning tools, financial policies, economic environment, demographics, and detailed information about individual departments.

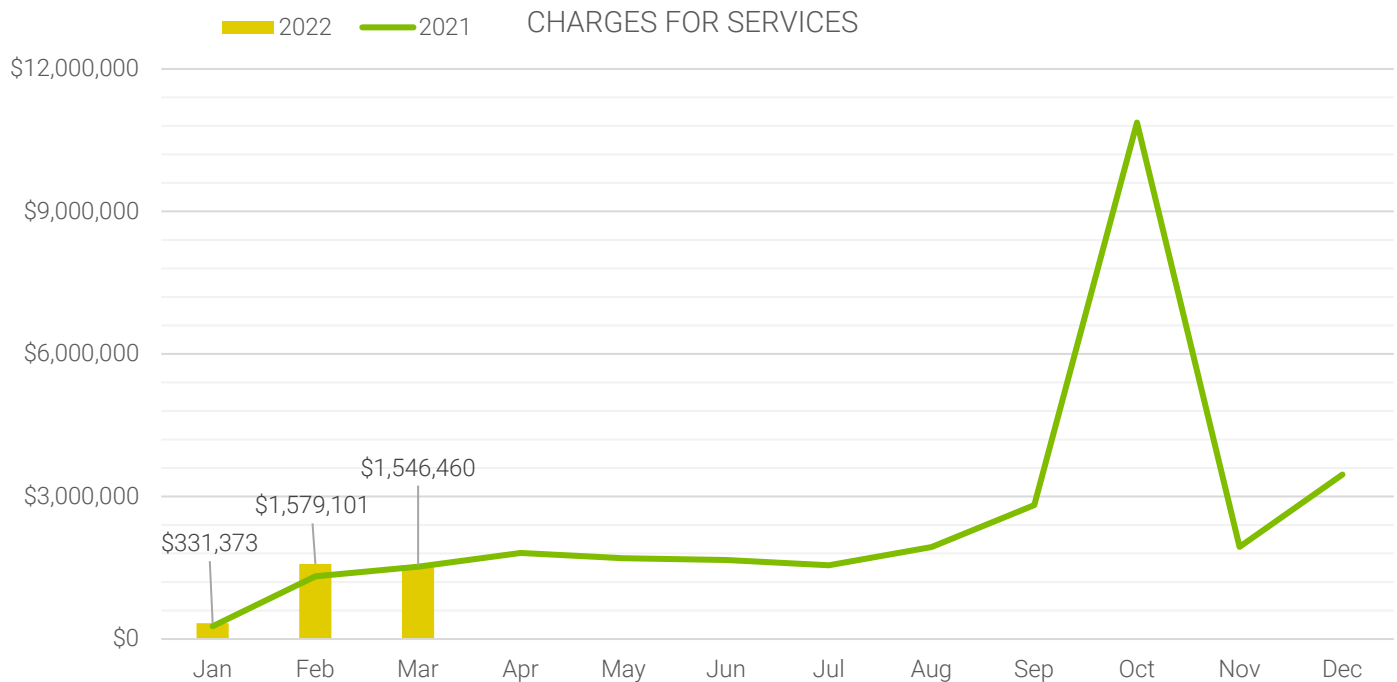
2023 Budget Preparation

Departments and agencies submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets in April. Departments will present their capital budget requests to the 2023 Capital Review Team in June. The Capital Review Team will make a recommendation to the Chairwoman for projects to include in the 2023 Capital Improvement Plan.

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.

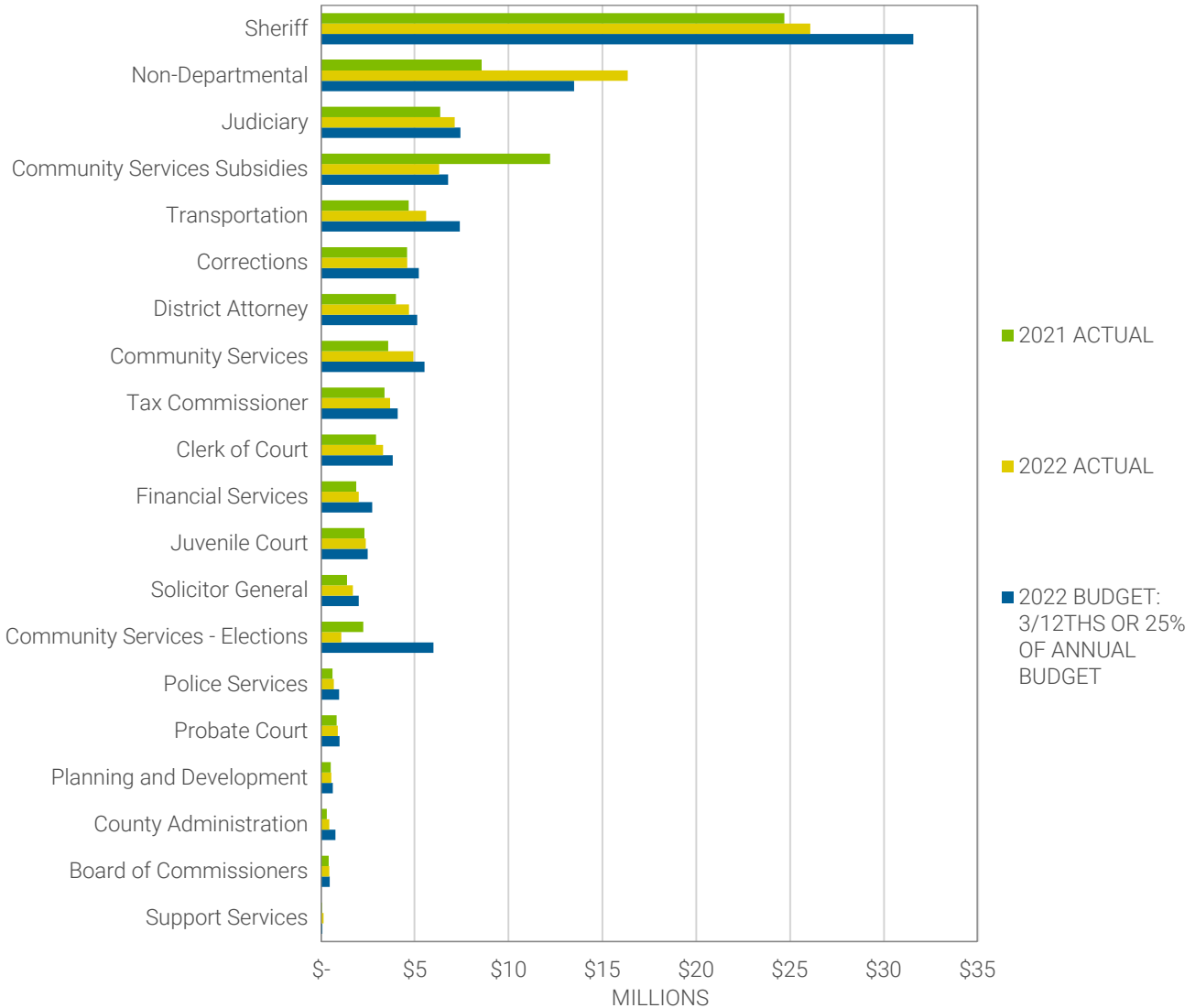
The main revenue source for General Fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Charges for Services is another major category of revenues in the General Fund. The 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 March are up approximately \$347,000 compared to 2021 due to increased commissions, various court fees, and state prisoner allowances.

Occupation taxes are up \$3 million, or 24.6 percent, compared to last year. This is due to improving business revenues. The number of Business/Occupation certificates through March 2022 is 12,617 compared to 12,693 in 2021.

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



Non-Departmental appears to be over budget for the percentage of the year that has elapsed. This is due to an additional transfer of \$7.1 million to the Local Transit Fund to purchase land for the Lawrenceville Park and Ride lot based on a budget adjustment approved by the Board in March.

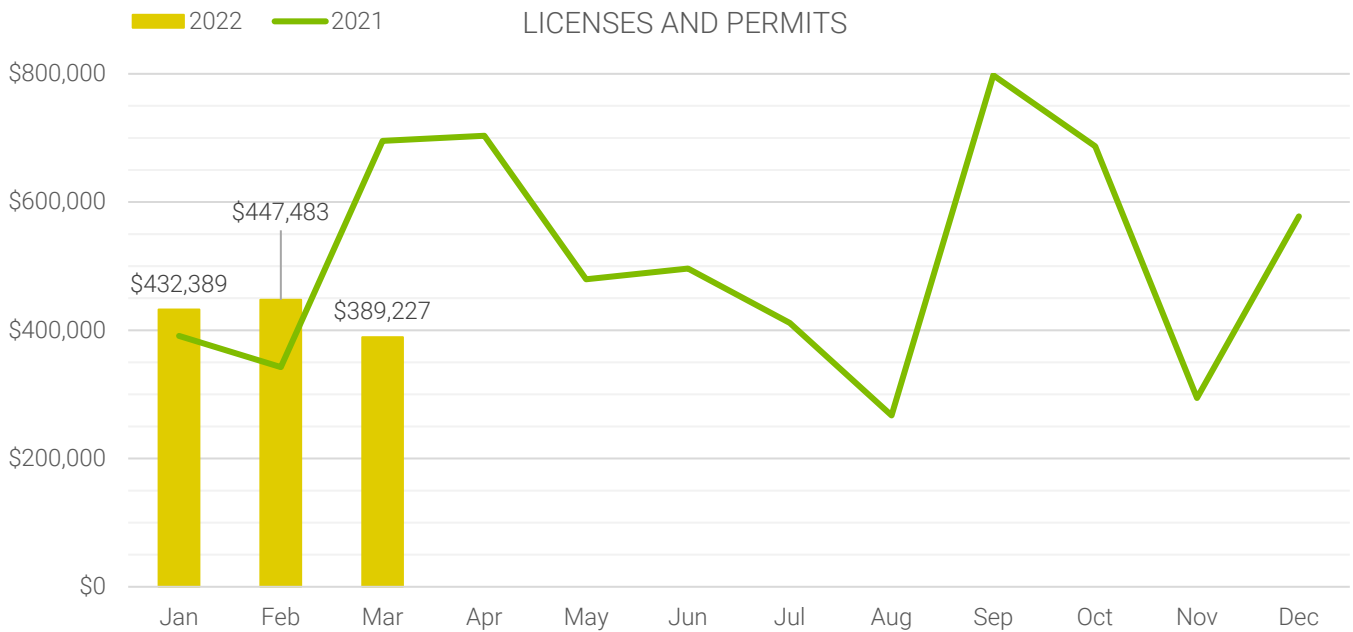
Community Services Subsidies appear to be lower this year compared to last year. This is due to the timing of when subsidy payments are made. Community Services subsidy payments are generally paid quarterly. In 2021, some of the second quarter payments were made in March.

Community Services - Elections temporarily appear significantly below budget; expenses will increase with activities for the primary and general elections. Election expenditures are down approximately \$1.2 million compared to this time last year. This is due to the runoff election held in January 2021.

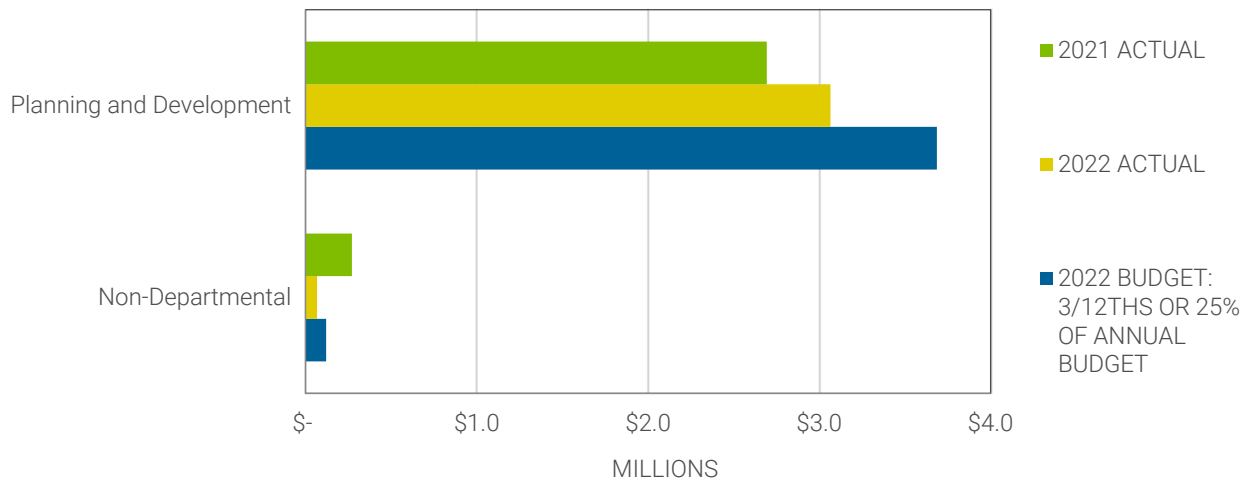
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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 March, Licenses and Permits revenue is down approximately \$160,000. This is primarily due to a reduction in residential building permits.



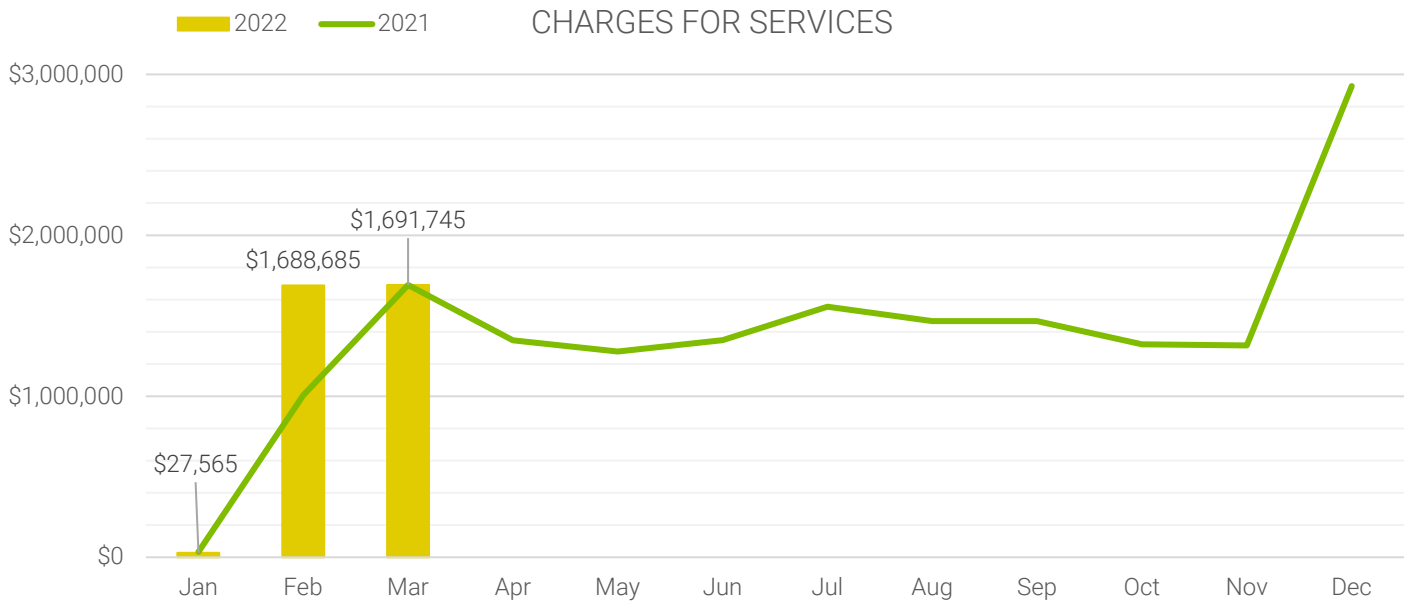
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2021 – 2022 YTD EXPENDITURES



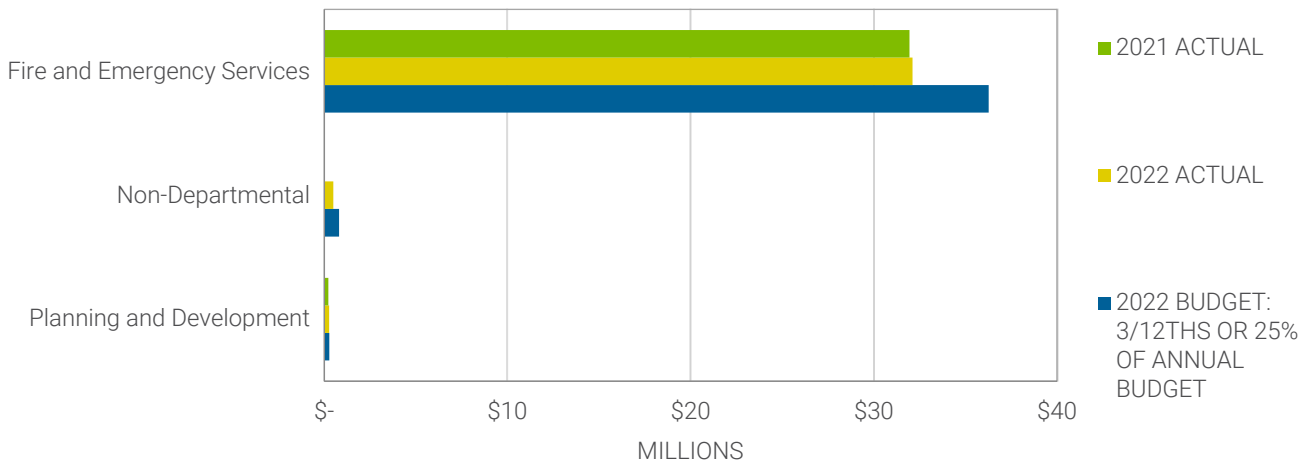
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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 this 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. Through March, Charges for Services are up approximately \$676,000 which is attributed to a February payment received from the Federal government to supplement Medicaid payments for ambulance services.



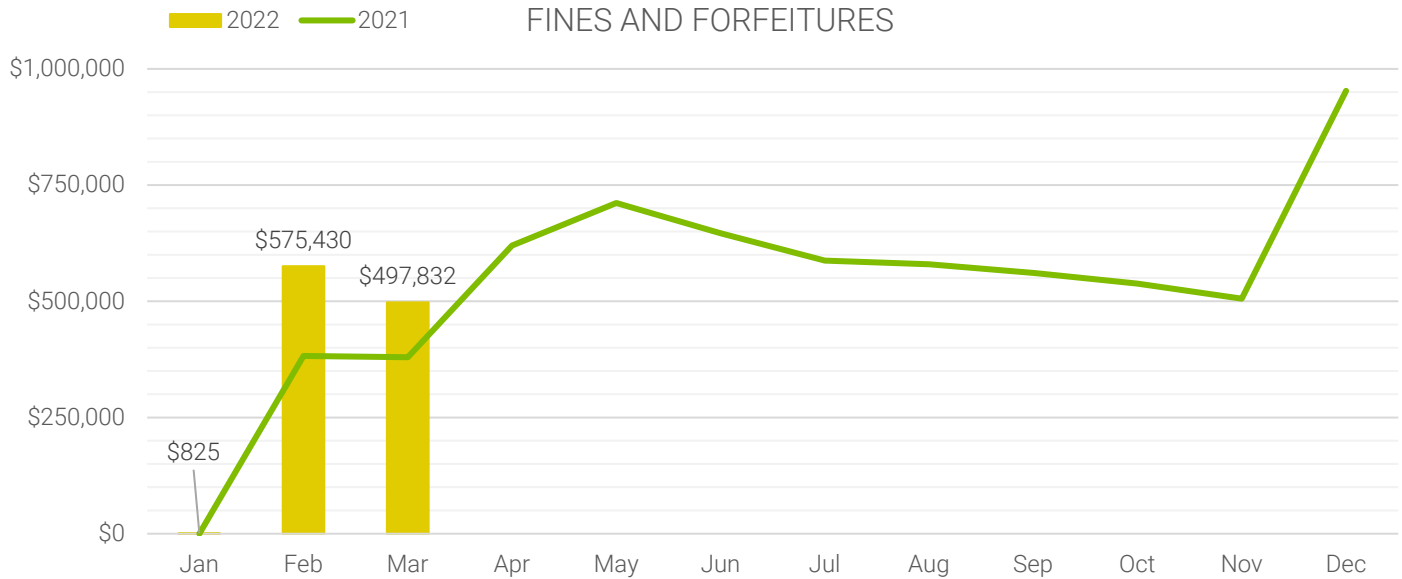
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2021 – 2022 YTD EXPENDITURES



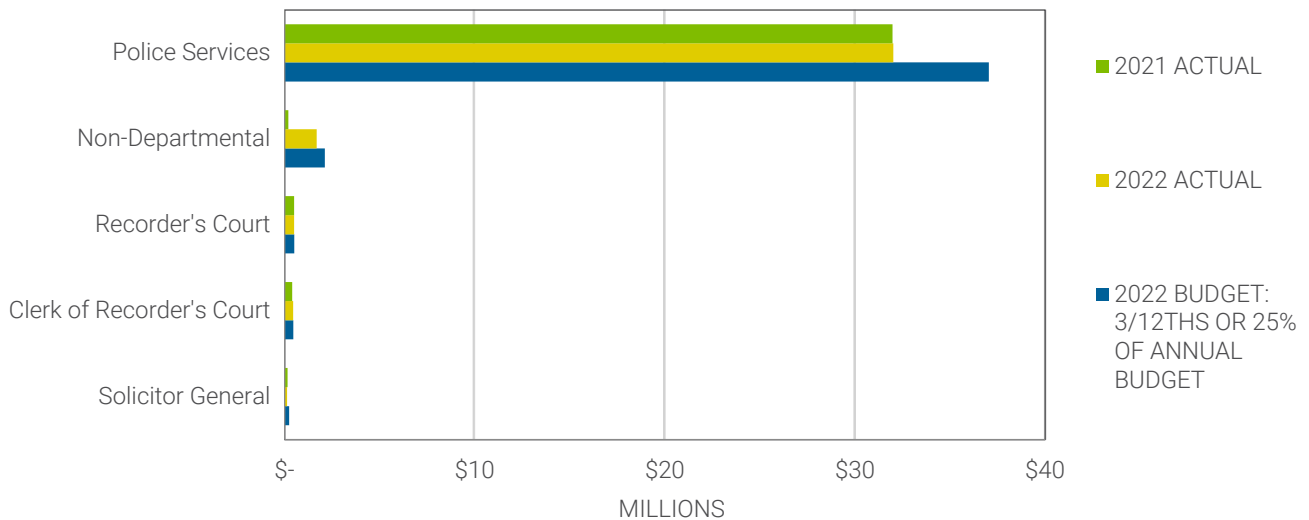
POLICE SERVICES DISTRICT FUND (PAGE 16)

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 this 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 March, Fines and Forfeitures are up approximately \$312,000 compared to 2021 due to increased collections for citations.



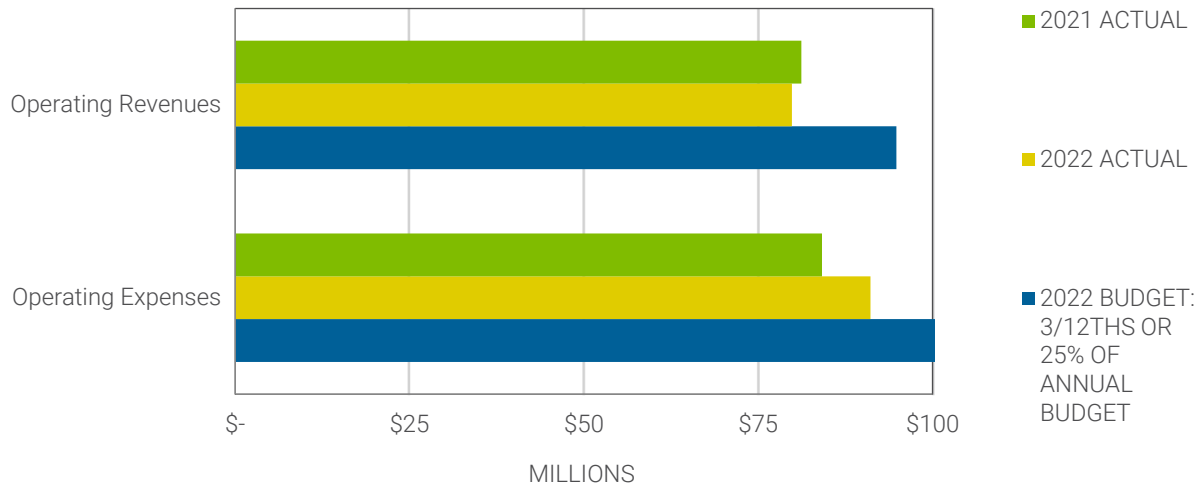
POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2021 - 2022 YTD EXPENDITURES



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
MARCH 2021 – 2022 YTD REVENUES AND EXPENSES



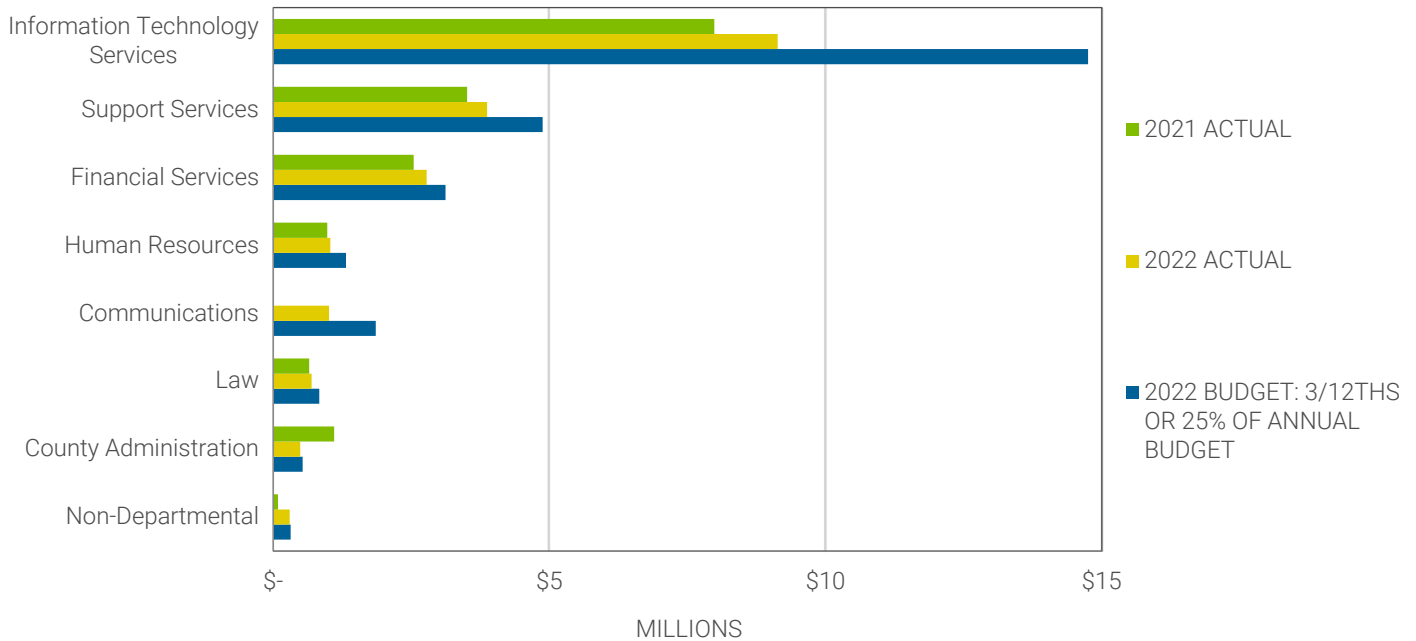
Year-to-date Water and Sewer revenues are down approximately \$1.3 million, or 1.7 percent, over last year. Charges for Services is up \$1.6 million, but this increase is offset by a decrease of \$3 million in Contributions and Donations. In the first quarter of 2021, System Development Charges paid by developers were up because there were some larger meters purchased.

Year-to-date, Water and Sewer expenses are up approximately \$7 million, or 8.3 percent, compared to last year due to increased contributions to capital projects. However, expenses in the Water and Sewer Operating Fund are approximately \$9.5 million, or 9.4 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
MARCH 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. At the time, additional positions were added to cover the increased scope of operations. Through March, the department has not reached full staffing levels.

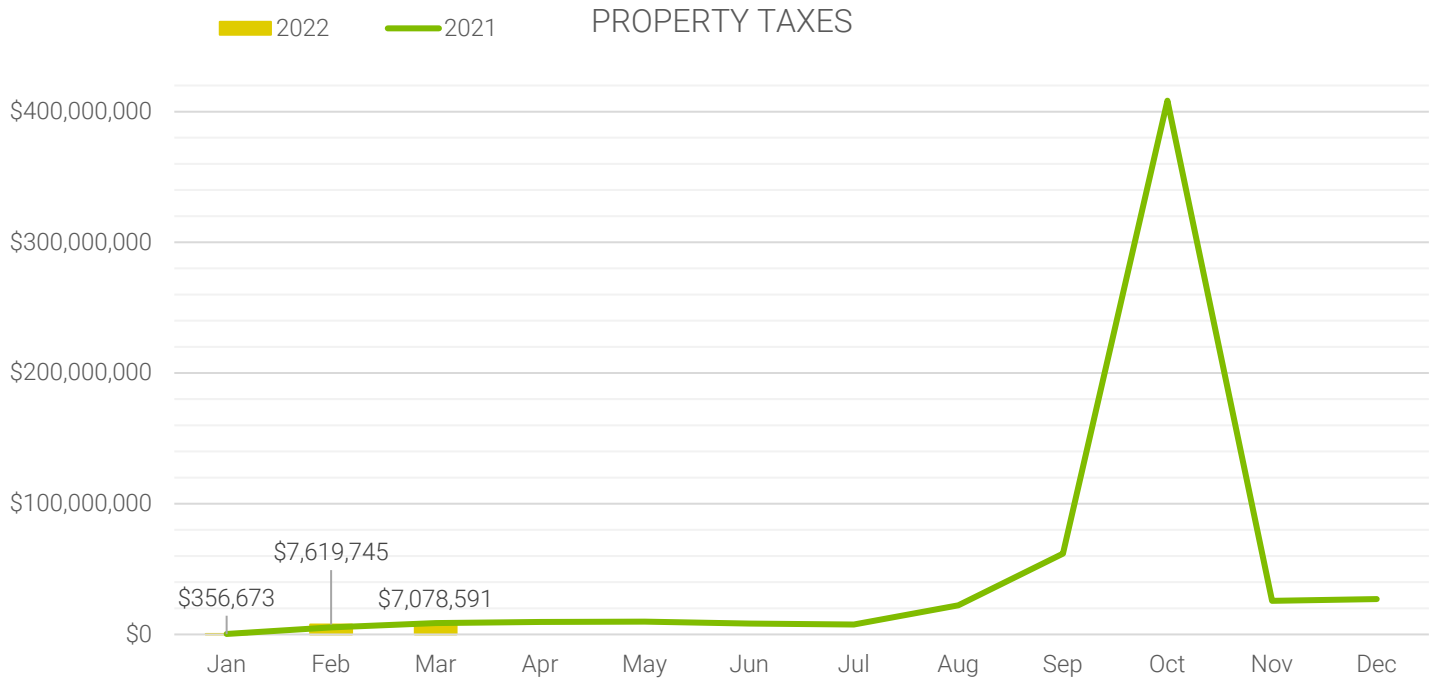
Information Technology Services expenses are up approximately \$1.1 million, or 14 percent, compared to last year. This is primarily due to increased costs of license and support agreements and purchases of IT equipment. However, ITS expenses are approximately \$5.6 million under budget. This variance is primarily attributable to position vacancies and continued disruption in the supply chain which slows progress of projects.

Support Services expenses are up approximately \$362,000, or 10 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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 214,017,049	\$ 214,017,049	\$ 214,017,049			
Revenues:						
Taxes	\$ 357,458,781	\$ 357,458,781	\$ 33,065,204	9.25%	\$ 28,758,775	9.23%
Licenses and Permits	5,198,234	5,198,234	1,339,000	25.76%	1,434,093	31.15%
Intergovernmental	4,068,653	4,068,653	797,855	19.61%	716,368	21.34%
Charges for Services	30,927,197	30,927,197	3,456,935	11.18%	3,110,305	11.28%
Fines and Forfeitures	2,389,956	2,389,956	538,598	22.54%	340,959	11.73%
Investment Income	247,924	247,924	115,270	46.49%	58,300	20.67%
Contributions and Donations	87,250	87,250	9,502	10.89%	2,276,828	97.14%
Miscellaneous	1,584,854	1,584,854	624,869	39.43%	495,611	31.64%
Other Financing Sources	-	-	340,922	-	19,034	-
Revenues without Use of Fund Balance	401,962,849	401,962,849	40,288,155	10.02%	37,210,273	10.51%
Use of Fund Balance	20,729,557	27,844,312	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 422,692,406	\$ 429,807,161	\$ 40,288,155	9.37%	\$ 37,210,273	9.99%
Appropriations:						
Board of Commissioners	\$ 1,809,979	\$ 1,809,979	\$ 431,180	23.82%	\$ 400,903	26.09%
County Administration	3,046,436	3,046,436	433,995	14.25%	295,987	13.73%
Financial Services	10,901,479	10,901,479	2,005,244	18.39%	1,872,181	18.71%
Tax Commissioner	16,328,842	16,328,842	3,677,660	22.52%	3,374,839	21.06%
Transportation	29,598,762	29,598,762	5,596,023	18.91%	4,671,570	18.96%
Planning and Development	2,475,384	2,475,384	542,832	21.93%	509,259	21.99%
Police Services	3,811,761	3,811,761	676,641	17.75%	603,268	16.13%
Corrections	20,787,117	20,822,117	4,592,310	22.05%	4,580,165	22.80%
Community Services	22,057,267	22,057,267	4,917,655	22.29%	3,573,599	21.12%
Community Services Subsidies:						
Atlanta Regional Commission	1,089,302	1,089,302	267,317	24.54%	518,715	41.00%
Board of Health	2,074,641	2,074,641	518,660	25.00%	1,037,321	50.00%
Coalition for Health & Human Services	235,088	235,088	58,772	25.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	165,160	25.00%	330,319	50.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	8,698	8,698	7,358	84.59%	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	166,649	13.00%	149,163	14.02%
Library Subsidy	19,401,495	19,401,495	4,850,374	25.00%	9,656,092	50.00%
Mental Health	1,043,341	1,043,341	260,835	25.00%	396,671	50.00%
Total Community Services Subsidies	27,095,284	27,095,284	6,295,125	23.23%	12,213,182	46.68%
Community Services - Elections	23,953,498	23,953,498	1,075,325	4.49%	2,246,411	29.38%
Juvenile Court	9,336,833	9,915,033	2,380,812	24.01%	2,306,843	24.79%
Sheriff	125,868,962	126,358,962	26,097,192	20.65%	24,714,737	22.10%

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Clerk of Court	15,252,394	15,252,394	3,302,978	21.66%	2,921,746	22.26%
Judiciary	26,634,778	29,720,778	7,122,558	23.96%	6,346,190	21.74%
Probate Court	3,785,842	3,910,642	881,856	22.55%	825,985	23.82%
District Attorney	20,495,886	20,495,886	4,685,133	22.86%	3,989,719	20.73%
Solicitor General	8,013,996	8,013,996	1,689,008	21.08%	1,378,791	21.23%
Support Services	256,959	256,959	122,581	47.70%	36,663	22.45%
Non-Departmental:						
Affordable Housing	250,000	250,000	-	0.00%	-	-
Contingency	1,500,000	1,216,886	-	0.00%	-	0.00%
Contribution to Airport	650,000	650,000	162,500	25.00%	202,500	25.00%
Contribution to Capital	18,083,632	18,083,632	4,520,908	25.00%	5,397,515	25.00%
Contribution to Local Transit	12,100,000	19,214,755	10,139,755	52.77%	875,000	25.00%
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	1,594,694	392,649	24.62%	380,228	24.74%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	175,000	175,000	27,600	15.77%	41,500	27.67%
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	20,585	0.64%	633,687	20.79%
Other Governmental Agencies	515,000	515,000	18,799	3.65%	16,609	3.23%
Other Miscellaneous	100,000	307,850	77,002	25.01%	9,549	1.27%
Total Non-Departmental	51,180,947	53,981,702	16,359,798	30.31%	8,556,588	17.62%
TOTAL APPROPRIATIONS	\$ 422,692,406	\$ 429,807,161	\$ 92,885,906	21.61%	\$ 85,418,626	22.92%
Projected Fund Balance December 31	\$ 193,287,492	\$ 186,172,737				
Estimated Fund Balance as of Report Date			\$ 161,419,298			

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Development & Enforcement District Fund (104)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 107,730	1.16%	\$ 114,076	1.41%
Licenses and Permits	3,752,450	3,752,450	1,269,099	33.82%	1,429,210	38.64%
Intergovernmental	57,094	57,094	13,433	23.53%	10,681	19.78%
Charges for Services	781,090	781,090	285,643	36.57%	187,314	90.13%
Investment Income	50,073	50,073	15,179	30.31%	17,545	62.44%
Miscellaneous	-	-	8,735	-	-	-
Revenues without Use of Fund Balance	13,942,120	13,942,120	1,699,819	12.19%	1,758,826	14.53%
Use of Fund Balance	1,288,743	1,288,743	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,230,863	\$ 15,230,863	\$ 1,699,819	11.16%	\$ 1,758,826	12.42%
Appropriations:						
Planning and Development	\$ 14,747,363	\$ 14,747,363	\$ 3,064,896	20.78%	\$ 2,693,551	20.76%
Non-Departmental:						
Cultural and Artistic Design	75,000	75,000	-	0.00%	50,000	100.00%
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	67,250	18.97%	221,250	22.80%
Total Non-Departmental	483,500	483,500	67,250	13.91%	271,250	22.86%
TOTAL APPROPRIATIONS	\$ 15,230,863	\$ 15,230,863	\$ 3,132,146	20.56%	\$ 2,964,801	20.94%
Projected Fund Balance December 31	\$ 10,543,366	\$ 10,543,366				
Estimated Fund Balance as of Report Date			\$ 10,399,782			

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 1,488,933	1.21%	\$ 1,384,280	1.29%
Licenses and Permits	912,992	912,992	268,781	29.44%	195,203	21.38%
Intergovernmental	738,500	738,500	190,762	25.83%	133,574	18.09%
Charges for Services	16,282,713	16,282,713	3,407,995	20.93%	2,731,646	17.43%
Investment Income	100,003	100,003	39,334	39.33%	35,463	34.11%
Contributions and Donations	-	-	505	-	1,050	-
Miscellaneous	2,000	2,000	89,536	4,476.80%	6,700	223.33%
Revenues without Use of Fund Balance	141,471,566	141,471,566	5,485,846	3.88%	4,487,916	3.60%
Use of Fund Balance	7,987,620	7,987,620	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 149,459,186	\$ 149,459,186	\$ 5,485,846	3.67%	\$ 4,487,916	3.11%
Appropriations:						
Planning and Development	\$ 1,113,511	\$ 1,113,511	\$ 266,471	23.93%	\$ 228,839	21.00%
Fire and Emergency Services	145,113,675	145,113,675	32,112,791	22.13%	31,948,053	23.27%
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	500,000	17.12%	-	0.00%
Total Non-Departmental	3,232,000	3,232,000	500,000	15.47%	-	0.00%
TOTAL APPROPRIATIONS	\$ 149,459,186	\$ 149,459,186	\$ 32,879,262	22.00%	\$ 32,176,892	22.33%
Projected Fund Balance December 31	\$ 64,994,045	\$ 64,994,045				
Estimated Fund Balance as of Report Date			\$ 45,588,249			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 591,825	\$ 591,825	\$ 591,825			
Revenues:						
Investment Income	\$ 1,524	\$ 1,524	\$ 569	37.34%	\$ 902	53.50%
Revenues without Use of Fund Balance	1,524	1,524	569	37.34%	902	53.50%
Use of Fund Balance	60,630	60,630	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,154	\$ 62,154	\$ 569	0.92%	\$ 902	1.45%
Appropriations:						
Loganville EMS	\$ 62,154	\$ 62,154	\$ 923	1.49%	\$ 634	1.02%
TOTAL APPROPRIATIONS	\$ 62,154	\$ 62,154	\$ 923	1.49%	\$ 634	1.02%
Projected Fund Balance December 31	\$ 531,195	\$ 531,195				
Estimated Fund Balance as of Report Date			\$ 591,471			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 1,091,271	1.19%	\$ 1,106,320	1.41%
Insurance Premium Taxes	45,472,070	45,472,070	-	0.00%	-	0.00%
Intergovernmental	350,000	350,000	134,906	38.54%	101,957	34.11%
Charges for Services	827,600	827,600	198,310	23.96%	211,421	23.34%
Fines and Forfeitures	10,849,479	10,849,479	1,074,087	9.90%	761,953	15.48%
Investment Income	168,008	168,008	52,678	31.35%	50,188	29.28%
Contributions and Donations	-	-	-	-	2,500	100.00%
Miscellaneous	298,222	303,222	163,719	53.99%	97,405	32.77%
Revenues without Use of Fund Balance	149,417,956	149,422,956	2,714,971	1.82%	2,331,744	1.92%
Use of Fund Balance	12,084,391	12,079,391	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,502,347	\$ 161,502,347	\$ 2,714,971	1.68%	\$ 2,331,744	1.62%
Appropriations:						
Police Services	\$ 148,043,494	\$ 148,168,494	\$ 32,019,318	21.61%	\$ 31,974,620	23.83%
Recorder's Court	1,940,699	2,033,199	506,523	24.91%	501,754	23.09%
Solicitor General	973,196	973,996	130,908	13.44%	157,504	18.94%
Clerk of Recorder's Court	1,841,460	1,841,460	451,703	24.53%	405,059	22.38%
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	1,692,312	20.87%	197,500	11.41%
Total Non-Departmental	8,703,498	8,485,198	1,692,312	19.94%	197,500	4.02%
TOTAL APPROPRIATIONS	\$ 161,502,347	\$ 161,502,347	\$ 34,800,763	21.55%	\$ 33,236,436	23.10%
Projected Fund Balance December 31	\$ 81,016,314	\$ 81,021,314				
Estimated Fund Balance as of Report Date			\$ 61,014,912			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 468,844	1.19%	\$ 435,006	1.27%
Intergovernmental	230,000	230,000	128,979	56.08%	44,634	11.01%
Charges for Services	4,681,232	4,681,232	764,176	16.32%	456,579	13.48%
Investment Income	53,798	53,798	20,402	37.92%	18,640	47.38%
Contributions and Donations	400	400	-	0.00%	-	0.00%
Miscellaneous	2,413,968	2,413,968	744,845	30.86%	734,840	38.96%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	46,719,901	46,719,901	2,127,246	4.55%	1,689,699	4.21%
Use of Fund Balance	3,868,754	3,868,754	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,588,655	\$ 50,588,655	\$ 2,127,246	4.20%	\$ 1,689,699	3.36%
Appropriations:						
Community Services	\$ 48,241,350	\$ 48,241,350	\$ 8,840,871	18.33%	\$ 9,065,423	19.11%
Support Services	34,618	34,618	2,245	6.49%	30,834	11.23%
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	558,172	24.83%	469,854	24.80%
Total Non-Departmental	2,312,687	2,312,687	558,172	24.14%	469,854	17.78%
TOTAL APPROPRIATIONS	\$ 50,588,655	\$ 50,588,655	\$ 9,401,288	18.58%	\$ 9,566,111	19.00%
Projected Fund Balance December 31	\$ 22,011,053	\$ 22,011,053				
Estimated Fund Balance as of Report Date			\$ 18,605,765			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 138,336	1.20%	\$ 136,347	1.39%
Intergovernmental	70,000	70,000	17,953	25.65%	12,581	-
Investment Income	-	-	1,353	-	-	-
Revenues without Use of Fund Balance	11,623,599	11,623,599	157,642	1.36%	148,928	1.52%
Use of Fund Balance	3,141,987	3,141,987	-	0.00%	-	-
TOTAL REVENUES	\$ 14,765,586	\$ 14,765,586	\$ 157,642	1.07%	\$ 148,928	1.52%
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			\$ 5,251,358			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 3,251,466	\$ 3,251,466	\$ 3,251,466			
Revenues:						
Taxes	\$ -	\$ -	\$ 22,965	-	\$ 58,587	-
TOTAL REVENUES	\$ -	\$ -	\$ 22,965	-	\$ 58,587	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,251,466	\$ 3,251,466				
Estimated Fund Balance as of Report Date			\$ 3,274,431			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 4,214,361	\$ 4,214,361	\$ 4,214,361			
Revenues:						
Taxes	\$ -	\$ -	\$ 9,160	-	\$ 115,760	-
Investment Income	-	-	5,525	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 14,685	-	\$ 115,760	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,214,361	\$ 4,214,361				
Estimated Fund Balance as of Report Date			\$ 4,229,046			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 13,283,630	\$ 13,283,630	\$ 13,283,630			
Revenues:						
Taxes	\$ -	\$ -	\$ 46,438	-	\$ 743,313	-
Investment Income	-	-	6,662	-	1,012	-
TOTAL REVENUES	\$ -	\$ -	\$ 53,100	-	\$ 744,325	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 13,283,630	\$ 13,283,630				
Estimated Fund Balance as of Report Date			\$ 13,336,730			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 580,359	\$ 580,359	\$ 580,359			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,748	-	\$ 24,381	-
TOTAL REVENUES	\$ -	\$ -	\$ 2,748	-	\$ 24,381	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 580,359	\$ 580,359				
Estimated Fund Balance as of Report Date			\$ 583,107			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 2,592,968	\$ 2,592,968	\$ 2,592,968			
Revenues:						
Taxes	\$ -	\$ -	\$ 53,779	-	\$ 64,214	-
TOTAL REVENUES	\$ -	\$ -	\$ 53,779	-	\$ 64,214	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,592,968	\$ 2,592,968				
Estimated Fund Balance as of Report Date			\$ 2,646,747			

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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 03/31/2022	Actuals YTD as of 03/31/2022		Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 13,636,513	\$ 13,636,513	\$ 13,636,513			
Revenues:						
Taxes	\$ -	\$ -	\$ 142,718	-	\$ 121,967	-
Investment Income	-	-	993	-	2,538	-
Revenues without Use of Fund Balance	-	-	143,711	-	124,505	-
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>\$ 143,711</u>	2.01%	<u>\$ 124,505</u>	0.78%
Appropriations:						
Planning and Development	\$ 7,160,872	\$ 7,160,872	\$ -	0.00%	\$ 410,236	2.59%
TOTAL APPROPRIATIONS	<u>\$ 7,160,872</u>	<u>\$ 7,160,872</u>	<u>\$ -</u>	0.00%	<u>\$ 410,236</u>	2.59%
Projected Fund Balance December 31	\$ 6,475,641	\$ 6,475,641				
Estimated Fund Balance as of Report Date			\$ 13,780,224			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 4,497	\$ 4,497	\$ 4,497			
Revenues:						
Investment Income	\$ -	\$ -	\$ 2,331	-	\$ 1,067	-
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>\$ 2,331</u>	0.09%	<u>\$ 1,067</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			\$ 6,828			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 792,694	\$ 792,694	\$ 792,694			
Revenues:						
Charges for Services	\$ 132,000	\$ 132,000	\$ 739	0.56%	\$ 932	0.21%
Investment Income	2,286	2,286	2,245	98.21%	79	2.81%
Revenues without Use of Fund Balance	134,286	134,286	2,984	2.22%	1,011	0.23%
Use of Fund Balance	300,371	300,371	-	0.00%	-	-
TOTAL REVENUES	\$ 434,657	\$ 434,657	\$ 2,984	0.69%	\$ 1,011	0.23%
Appropriations:						
Transportation	\$ 434,657	\$ 434,657	\$ 2,731	0.63%	\$ 8,835	2.04%
TOTAL APPROPRIATIONS	\$ 434,657	\$ 434,657	\$ 2,731	0.63%	\$ 8,835	2.00%
Projected Fund Balance December 31	\$ 492,323	\$ 492,323				
Estimated Fund Balance as of Report Date			\$ 792,947			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 1,760,966	\$ 1,760,966	\$ 1,760,966			
Revenues:						
Charges for Services	\$ 9,126,215	\$ 9,126,827	\$ 39,028	0.43%	\$ 48,342	0.54%
Investment Income	-	-	2	-	287	51.07%
Miscellaneous	-	-	67,890	-	6	-
TOTAL REVENUES	\$ 9,126,215	\$ 9,126,827	\$ 106,920	1.17%	\$ 48,635	0.54%
Appropriations:						
Transportation	\$ 8,517,615	\$ 8,518,227	\$ 1,446,095	16.98%	\$ 1,427,927	17.02%
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	8,543,227	1,446,095	16.93%	1,427,927	17.00%
Contribution to Fund Balance	583,600	583,600	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,126,215	\$ 9,126,827	\$ 1,446,095	15.84%	\$ 1,427,927	15.96%
Projected Fund Balance December 31	\$ 2,344,566	\$ 2,344,566				
Estimated Fund Balance as of Report Date			\$ 421,791			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 235,731	27.76%	\$ 363,973	51.62%
Investment Income	3,484	3,484	299	8.58%	718	26.39%
TOTAL REVENUES	\$ 852,729	\$ 852,729	\$ 236,030	27.68%	\$ 364,691	51.52%
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			\$ 4,214,024			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 541,594	\$ 541,594	\$ 541,594			
Revenues:						
Charges for Services	\$ 104,000	\$ 104,000	\$ 41,774	40.17%	\$ 23,994	19.35%
Miscellaneous	8,500	8,500	1,517	17.85%	1,688	19.86%
Revenues without Use of Fund Balance	112,500	112,500	43,291	38.48%	25,682	19.38%
Use of Fund Balance	255,940	255,940	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,440	\$ 368,440	\$ 43,291	11.75%	\$ 25,682	13.35%
Appropriations:						
Corrections	\$ 368,440	\$ 368,440	\$ 94,303	25.60%	\$ 43,569	22.64%
TOTAL APPROPRIATIONS	\$ 368,440	\$ 368,440	\$ 94,303	25.60%	\$ 43,569	22.64%
Projected Fund Balance December 31	\$ 285,654	\$ 285,654				
Estimated Fund Balance as of Report Date			\$ 490,582			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 402,287	\$ 402,287	\$ 402,287			
Revenues:						
Fines and Forfeitures	\$ 664,754	\$ 664,754	\$ 92,799	13.96%	\$ 75,231	11.28%
Investment Income	-	-	24	-	12	-
Miscellaneous	-	-	764	-	-	-
Revenues without Use of Fund Balance	664,754	664,754	93,587	14.08%	75,243	11.28%
Use of Fund Balance	82,089	82,089	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 746,843	\$ 746,843	\$ 93,587	12.53%	\$ 75,243	8.55%
Appropriations:						
District Attorney	\$ 419,857	\$ 419,857	\$ 99,277	23.65%	\$ 101,134	22.46%
Solicitor General	316,986	316,986	52,812	16.66%	103,176	24.56%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 746,843	\$ 746,843	\$ 152,089	20.36%	\$ 204,310	23.21%
Projected Fund Balance December 31	\$ 320,198	\$ 320,198				
Estimated Fund Balance as of Report Date			\$ 343,785			

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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 03/31/2022	Actuals YTD as of 03/31/2022		Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ (1,365)	-1.01%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ (1,365)	-1.01%	\$ -	0.00%
Projected Fund Balance December 31	\$ 133,499	\$ 133,499				
Estimated Fund Balance as of Report Date			\$ 269,864			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 34,053,485	\$ 34,053,485	\$ 34,053,485			
Revenues:						
Charges for Services	\$ 22,143,000	\$ 22,143,000	\$ 1,872,363	8.46%	\$ 1,827,053	9.37%
Investment Income	109,072	109,072	52,417	48.06%	47,521	65.04%
Miscellaneous	-	-	7,355	-	-	-
Revenues without Use of Fund Balance	22,252,072	22,252,072	1,932,135	8.68%	1,874,574	9.58%
Use of Fund Balance	2,030,103	2,030,103	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,282,175	\$ 24,282,175	\$ 1,932,135	7.96%	\$ 1,874,574	6.87%
Appropriations:						
Police Services	\$ 21,100,046	\$ 21,100,046	\$ 4,140,395	19.62%	\$ 4,177,780	19.09%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,671,557	2,671,557	667,889	25.00%	147,566	3.34%
Non-Departmental E-911	490,572	490,572	-	0.00%	-	0.00%
Total Non-Departmental	3,182,129	3,182,129	667,889	20.99%	147,566	2.73%
TOTAL APPROPRIATIONS	\$ 24,282,175	\$ 24,282,175	\$ 4,808,284	19.80%	\$ 4,325,346	15.85%
Projected Fund Balance December 31	\$ 32,023,382	\$ 32,023,382				
Estimated Fund Balance as of Report Date			\$ 31,177,336			

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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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 225,834	\$ 225,834	\$ 225,834			
Revenues:						
Charges for Services	\$ 53,783	\$ 53,783	\$ 6,370	11.84%	\$ 14,148	25.98%
TOTAL REVENUES	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ 6,370</u>	11.84%	<u>\$ 14,148</u>	25.98%
Appropriations:						
Juvenile Court	\$ 42,100	\$ 42,100	\$ 8,130	19.31%	\$ 5,860	14.68%
Appropriations without Contribution to Fund Balance	42,100	42,100	8,130	19.31%	5,860	14.68%
Contribution to Fund Balance	11,683	11,683	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ 8,130</u>	15.12%	<u>\$ 5,860</u>	10.76%
Projected Fund Balance December 31	\$ 237,517	\$ 237,517				
Estimated Fund Balance as of Report Date			\$ 224,074			

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 03/31/2022	Actuals YTD as of 03/31/2022		Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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 03/31/2022	Actuals YTD as of 03/31/2022		Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 1,114,319	\$ 1,114,319	\$ 1,114,319			
Revenues:						
Fines and Forfeitures	\$ -	\$ 12,270	\$ 12,270	100.00%	\$ 10,809	100.00%
Revenues without Use of Fund Balance	-	12,270	12,270	100.00%	10,809	100.00%
Use of Fund Balance	767,179	754,909	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 12,270</u>	1.60%	<u>\$ 10,809</u>	8.65%
Appropriations:						
Police Services	\$ 767,179	\$ 767,179	\$ 33,243	4.33%	\$ 7	0.01%
TOTAL APPROPRIATIONS	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 33,243</u>	4.33%	<u>\$ 7</u>	0.01%
Projected Fund Balance December 31	\$ 347,140	\$ 359,410				
Estimated Fund Balance as of Report Date			\$ 1,093,346			

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 115,165	28.79%	\$ 67,579	8.64%
Investment Income	-	-	5,877	-	7,591	-
Revenues without Use of Fund Balance	400,000	400,000	121,042	30.26%	75,170	9.62%
Use of Fund Balance	100,000	100,000	-	0.00%	-	-
TOTAL REVENUES	\$ 500,000	\$ 500,000	\$ 121,042	24.21%	\$ 75,170	9.62%
Appropriations:						
Sheriff	\$ 500,000	\$ 500,000	\$ 60,786	12.16%	\$ 20,925	2.91%
TOTAL APPROPRIATIONS	\$ 500,000	\$ 500,000	\$ 60,786	12.16%	\$ 20,925	2.68%
Projected Fund Balance December 31	\$ 4,019,504	\$ 4,019,504				
Estimated Fund Balance as of Report Date			\$ 4,179,760			

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 03/31/2022	Actuals YTD as of 03/31/2022		Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 399,526	\$ 399,526	\$ 399,526			
Revenues:						
Fines and Forfeitures	\$ -	\$ 148,434	\$ 148,434	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	148,434	148,434	100.00%	-	-
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 288,434	\$ 148,434	51.46%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 140,000	\$ 288,434	\$ -	0.00%	\$ 8,660	4.33%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 288,434	\$ -	0.00%	\$ 8,660	4.33%
Projected Fund Balance December 31	\$ 259,526	\$ 259,526				
Estimated Fund Balance as of Report Date			\$ 547,960			

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 03/31/2022	Actuals YTD as of 03/31/2022		Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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 03/31/2022	Actuals YTD as of 03/31/2022		Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 318,095	\$ 318,095	\$ 318,095			
Revenues:						
Investment Income	\$ -	\$ -	\$ 118	-	\$ 53	-
Revenues without Use of Fund Balance	-	-	118	-	53	-
Use of Fund Balance	180,000	180,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 180,000	\$ 180,000	\$ 118	0.07%	\$ 53	0.05%
Appropriations:						
Sheriff	\$ 180,000	\$ 180,000	\$ 15,893	8.83%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 180,000	\$ 180,000	\$ 15,893	8.83%	\$ -	0.00%
Projected Fund Balance December 31	\$ 138,095	\$ 138,095				
Estimated Fund Balance as of Report Date			\$ 302,320			

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Stadium Fund (055)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Fund Balance as of January 1	\$ 2,791,162	\$ 2,791,162	\$ 2,791,162			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 103,930	13.86%	\$ 105,683	12.77%
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	-	-	325	-	160	-
TOTAL REVENUES	<u>\$ 2,295,854</u>	<u>\$ 2,295,854</u>	<u>\$ 504,255</u>	21.96%	<u>\$ 505,843</u>	21.38%
Appropriations:						
Stadium Operations	\$ 2,154,181	\$ 2,154,181	\$ 1,654,737	76.82%	\$ 1,634,653	76.15%
Appropriations without Contribution to Fund Balance	2,154,181	2,154,181	1,654,737	76.82%	1,634,653	76.15%
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>\$ 1,654,737</u>	72.08%	<u>\$ 1,634,653</u>	69.09%
Projected Fund Balance December 31	\$ 2,932,835	\$ 2,932,835				
Estimated Fund Balance as of Report Date			\$ 1,640,680			

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Tree Bank Fund (040)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	-	-	105	-	26	-
Revenues without Use of Fund Balance	15,000	15,000	105	0.70%	45,034	300.23%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 105	0.11%	\$ 45,034	150.11%
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			\$ 483,260			

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 1,671,221	15.12%	\$ 1,022,036	10.70%
Charges for Services	150	150	-	0.00%	509	339.33%
Investment Income	-	-	19,579	-	11,682	-
Revenues without Use of Fund Balance	11,051,198	11,051,198	1,690,800	15.30%	1,034,227	10.82%
Use of Fund Balance	4,152,338	4,152,338	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,203,536	\$ 15,203,536	\$ 1,690,800	11.12%	\$ 1,034,227	7.03%
Appropriations:						
Facility Debt	\$ 11,299,444	\$ 11,299,444	\$ 2,837,222	25.11%	\$ 2,681,664	23.74%
Tourism	3,904,092	3,904,092	2,202,756	56.42%	805,933	23.57%
TOTAL APPROPRIATIONS	\$ 15,203,536	\$ 15,203,536	\$ 5,039,978	33.15%	\$ 3,487,597	23.70%
Projected Fund Balance December 31	\$ 27,652,959	\$ 27,652,959				
Estimated Fund Balance as of Report Date			\$ 28,456,119			

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Airport Operating Fund (520)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Net Position January 1	\$ 828,419	\$ 828,419	\$ 828,419			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 48,138	28.83%	\$ 43,965	26.33%
Investment Income	-	-	54	-	27	-
Miscellaneous	835,600	835,600	239,468	28.66%	222,818	18.19%
Other Financing Sources	650,000	650,000	162,500	25.00%	202,500	25.00%
Revenues without Use of Net Position	1,652,600	1,652,600	450,160	27.24%	469,310	21.31%
Use of Net Position	200,090	200,090	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,852,690	\$ 1,852,690	\$ 450,160	24.30%	\$ 469,310	19.10%
Appropriations:						
Transportation*	\$ 1,841,690	\$ 1,841,690	\$ 341,002	18.52%	\$ 426,666	17.44%
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	\$ 341,002	18.41%	\$ 426,666	17.36%
Projected Net Position December 31	\$ 628,329	\$ 628,329				
Estimated Net Position as of Report Date			\$ 937,577			

* 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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Net Position January 1	\$ 9,581,556	\$ 9,581,556	\$ 9,581,556			
Revenues:						
Investment Income	\$ -	\$ -	\$ 2,039	-	\$ 136	-
Miscellaneous	3,925,000	3,925,000	1,400,023	35.67%	534,678	10.33%
Other Financing Sources	4,713,920	4,713,920	-	0.00%	-	-
Revenues without Use of Net Position	8,638,920	8,638,920	1,402,062	16.23%	534,814	10.33%
Use of Net Position	153,853	153,853	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,792,773	\$ 8,792,773	\$ 1,402,062	15.95%	\$ 534,814	8.33%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 8,792,773	\$ 8,792,773	\$ 1,163,362	13.23%	\$ 926,568	14.44%
Total Non-Departmental	8,792,773	8,792,773	1,163,362	13.23%	926,568	14.44%
TOTAL APPROPRIATIONS	\$ 8,792,773	\$ 8,792,773	\$ 1,163,362	13.23%	\$ 926,568	14.44%
Projected Net Position December 31	\$ 9,427,703	\$ 9,427,703				
Estimated Net Position as of Report Date			\$ 9,820,256			

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 404,363	30.79%	\$ 299,195	9.08%
Investment Income	76,536	76,536	23,038	30.10%	18,052	49.42%
Miscellaneous	5,000	5,000	1,755	35.10%	483	9.66%
Other Financing Sources	12,100,000	19,214,755	10,139,755	52.77%	875,000	25.00%
Revenues without Use of Net Position	13,494,914	20,609,669	10,568,911	51.28%	1,192,730	17.45%
Use of Net Position	10,186,237	9,046,237	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,681,151	\$ 29,655,906	\$ 10,568,911	35.64%	\$ 1,192,730	9.93%
Appropriations:						
Transportation*	\$ 23,671,151	\$ 29,645,906	\$ 8,013,165	27.03%	\$ 1,112,627	9.27%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 23,681,151	\$ 29,655,906	\$ 8,013,165	27.02%	\$ 1,112,627	9.27%
Projected Net Position December 31	\$ 6,800,328	\$ 7,940,328				
Estimated Net Position as of Report Date			\$ 19,542,311			

* 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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	11,110,775	25.30%	10,789,055	24.30%
Investment Income	197,413	197,413	82,369	41.72%	69,772	45.15%
Contributions and Donations	-	-	10,000	-	-	0.00%
Miscellaneous	100	100	998	998.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 11,261,834</u>	24.99%	<u>\$ 10,858,827</u>	23.81%
Appropriations:						
Support Services	\$ 44,710,327	\$ 44,710,327	\$ 6,961,970	15.57%	\$ 7,241,428	15.90%
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	6,961,970	15.57%	7,241,428	15.89%
Working Capital Reserve	346,106	346,106	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 6,961,970</u>	15.45%	<u>\$ 7,241,428</u>	15.88%
Projected Net Position December 31	\$ 29,477,565	\$ 29,477,565				
Estimated Net Position as of Report Date			\$ 33,431,323			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Stormwater Operating Fund (590)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 226,183	0.73%	\$ 298,040	0.97%
Investment Income	17,780	17,780	22,648	127.38%	1,625	5.78%
Miscellaneous	-	-	5,715	-	4	-
TOTAL REVENUES	\$ 31,010,111	\$ 31,010,111	\$ 254,546	0.82%	\$ 299,669	0.94%
Appropriations:						
Planning and Development	\$ 1,216,091	\$ 1,216,091	\$ 284,227	23.37%	\$ 257,418	21.35%
Water Resources*	28,433,492	28,433,492	4,869,332	17.13%	6,910,085	22.68%
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	5,153,559	17.33%	7,167,503	22.51%
Working Capital Reserve	1,270,528	1,270,528	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,010,111	\$ 31,010,111	\$ 5,153,559	16.62%	\$ 7,167,503	22.51%
Projected Net Position December 31	\$ 13,286,220	\$ 13,286,220				
Estimated Net Position as of Report Date			\$ 7,116,679			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 Budget
Estimated Net Position January 1	\$ 171,447,607	\$ 171,447,607	\$ 171,447,607			
Revenues:						
Charges for Services	\$ 357,149,062	\$ 357,149,062	\$ 72,712,297	20.36%	\$ 70,956,144	20.42%
Investment Income	603,174	603,174	182,198	30.21%	194,744	63.68%
Contributions and Donations	21,492,791	21,492,791	6,840,822	31.83%	9,883,898	47.28%
Miscellaneous	50,000	50,000	98,090	196.18%	145,058	290.12%
Revenues without Use of Net Position	379,295,027	379,295,027	79,833,407	21.05%	81,179,844	22.02%
Use of Net Position	23,015,115	23,015,115	-	0.00%	-	-
TOTAL REVENUES	\$ 402,310,142	\$ 402,310,142	\$ 79,833,407	19.84%	\$ 81,179,844	22.02%
Appropriations:						
Planning and Development	\$ 943,159	\$ 943,159	\$ 222,735	23.62%	\$ 209,377	21.49%
Water Resources*	401,201,983	401,201,983	90,883,388	22.65%	83,936,293	23.13%
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	\$ 91,106,123	22.65%	\$ 84,145,670	22.82%
Projected Net Position December 31	\$ 148,432,492	\$ 148,432,492				
Estimated Net Position as of Report Date			\$ 160,174,891			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 03/31/2022	Actuals YTD as of 03/31/2022		Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 21,801,646	19.82%	\$ 20,422,683	22.05%
Investment Income	141,561	141,561	53,374	37.70%	35,863	127.63%
Miscellaneous	282,541	282,541	137,810	48.78%	83,560	31.13%
TOTAL REVENUES	\$ 110,420,561	\$ 110,420,561	\$ 21,992,830	19.92%	\$ 20,542,106	22.11%
Appropriations:						
Communications	\$ 7,428,628	\$ 7,428,628	\$ 1,009,233	13.59%	\$ -	-
County Administration	2,127,076	2,127,076	490,153	23.04%	1,102,774	19.94%
Financial Services	12,474,009	12,474,009	2,778,276	22.27%	2,541,865	21.83%
Human Resources	5,270,338	5,270,338	1,033,645	19.61%	978,121	20.18%
Information Technology Services	59,006,238	59,006,238	9,131,612	15.48%	7,984,974	16.95%
Law	3,333,138	3,333,138	694,964	20.85%	652,123	23.34%
Support Services	19,516,134	19,516,134	3,873,915	19.85%	3,511,712	18.68%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,262,000	1,262,000	298,197	23.63%	87,435	4.67%
Total Non-Departmental	1,265,000	1,265,000	298,197	23.57%	87,435	4.67%
TOTAL APPROPRIATIONS	\$ 110,420,561	\$ 110,420,561	\$ 19,309,995	17.49%	\$ 16,859,004	18.15%
Projected Net Position December 31	\$ 19,034,189	\$ 19,034,189				
Estimated Net Position as of Report Date			\$ 21,717,024			

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 437,500	25.00%	\$ 562,500	25.00%
Investment Income	26,390	26,390	8,679	32.89%	3,991	47.34%
Revenues without Use of Net Position	1,776,390	1,776,390	446,179	25.12%	566,491	25.08%
Use of Net Position	554,285	554,285	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,330,675	\$ 2,330,675	\$ 446,179	19.14%	\$ 566,491	24.30%
Appropriations:						
Financial Services	\$ 2,330,675	\$ 2,330,675	\$ 408,618	17.53%	\$ 126,117	5.41%
TOTAL APPROPRIATIONS	\$ 2,330,675	\$ 2,330,675	\$ 408,618	17.53%	\$ 126,117	5.41%
Projected Net Position December 31	\$ 1,364,429	\$ 1,364,429				
Estimated Net Position as of Report Date			\$ 1,956,275			

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 2,644,070	26.47%	\$ 2,044,533	21.43%
Miscellaneous	277,000	277,000	257,149	92.83%	248,048	84.95%
Other Financing Sources	-	-	5,800	-	4,800	-
TOTAL REVENUES	<u>\$ 10,264,356</u>	<u>\$ 10,264,356</u>	<u>\$ 2,907,019</u>	28.32%	<u>\$ 2,297,381</u>	23.36%
Appropriations:						
Support Services	\$ 8,979,715	\$ 8,979,715	\$ 2,036,194	22.68%	\$ 1,787,771	21.31%
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	211,063	20.15%	104,875	25.00%
Total Non-Departmental	<u>722,752</u>	<u>1,061,504</u>	<u>211,063</u>	19.88%	<u>104,875</u>	18.91%
Appropriations without Working Capital Reserve	9,702,467	10,041,219	2,247,257	22.38%	1,892,646	21.16%
Working Capital Reserve	561,889	223,137	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 10,264,356</u>	<u>\$ 10,264,356</u>	<u>\$ 2,247,257</u>	21.89%	<u>\$ 1,892,646</u>	19.25%
Projected Net Position December 31	\$ 4,316,605	\$ 3,977,853				
Estimated Net Position as of Report Date			\$ 4,414,478			

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 18,474,464	23.95%	\$ 17,132,818	23.72%
Investment Income	237,187	237,187	92,690	39.08%	69,767	70.94%
Miscellaneous	-	-	136,357	-	306,789	-
Revenues without Use of Net Position	77,380,121	77,380,121	18,703,511	24.17%	17,509,374	24.21%
Use of Net Position	2,046,756	2,046,756	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 79,426,877	\$ 79,426,877	\$ 18,703,511	23.55%	\$ 17,509,374	23.33%
Appropriations:						
Human Resources	\$ 79,416,877	\$ 79,416,877	\$ 15,956,265	20.09%	\$ 17,123,226	22.81%
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	\$ 15,956,265	20.09%	\$ 17,123,226	22.81%
Projected Net Position December 31	\$ 36,358,741	\$ 36,358,741				
Estimated Net Position as of Report Date			\$ 41,152,743			

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 2,817,507	25.00%	\$ 1,965,356	25.00%
Investment Income	69,569	69,569	21,928	31.52%	20,553	86.05%
Miscellaneous	-	-	551	-	5	-
TOTAL REVENUES	\$ 11,339,598	\$ 11,339,598	\$ 2,839,986	25.04%	\$ 1,985,914	20.15%
Appropriations:						
Financial Services	\$ 10,605,435	\$ 10,605,435	\$ 5,973,639	56.33%	\$ 4,933,241	50.12%
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	5,973,639	56.27%	4,933,241	50.06%
Working Capital Reserve	724,163	724,163	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 11,339,598	\$ 11,339,598	\$ 5,973,639	52.68%	\$ 4,933,241	50.06%
Projected Net Position December 31	\$ 2,892,015	\$ 2,892,015				
Estimated Net Position as of Report Date			\$ (965,801)			

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 03/31/2022	Actuals YTD as of 03/31/2022	% Actual to Current Budget	Actuals YTD as of 03/31/2021	% Actual to 03/31/2021 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	\$ 1,000,000	25.00%	\$ 1,000,000	25.00%
Investment Income	75,362	75,362	21,884	29.04%	17,097	48.67%
Miscellaneous	-	-	6,713	-	4,405	-
Revenues without Use of Net Position	4,075,362	4,075,362	1,028,597	25.24%	1,021,502	25.32%
Use of Net Position	1,567,480	1,567,480	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,642,842	\$ 5,642,842	\$ 1,028,597	18.23%	\$ 1,021,502	18.32%
Appropriations:						
Human Resources	\$ 5,632,842	\$ 5,632,842	\$ 1,350,614	23.98%	\$ 1,159,922	20.84%
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	\$ 1,350,614	23.93%	\$ 1,159,922	20.81%
Projected Net Position December 31	\$ 6,607,847	\$ 6,607,847				
Estimated Net Position as of Report Date			\$ 7,853,310			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 3/31/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Use of Fund Balance	\$ 20,729,557	27,844,312	\$ 7,114,755	GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	7,114,755	7,114,755
<i>Total: General Fund</i>			7,114,755		7,114,755	7,114,755
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
				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
				Total: Miscellaneous	-	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)
				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)
				Total: Use of Fund Balance	-	(5,000)
<i>Total: Police Services District Fund</i>			-		-	-

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	9,126,215	9,126,827	612	GCID 20220246 Approval of incorporation of Ashford Manor subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$1,870.00 and the estimated annual revenue and operating cost is \$612 for the addition of these streetlights. The installation of these streetlights is funded by the 2017 Special Purpose Local Option Sales Tax (SPLOST) Program.	612	612
<i>Total: Street Lighting Fund</i>			612		612	612
Police Special State Fund (072)						
Fines and Forfeitures	-	12,270	12,270	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	8,219	12,270
Use of Fund Balance	767,179	754,909	(12,270)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(8,219)	(12,270)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	148,434	148,434	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	148,434	148,434
Local Transit Operating Fund (515)						
Other Financing Sources	12,100,000	19,214,755	7,114,755	GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	7,114,755	7,114,755
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>			5,974,755		7,114,755	5,974,755
Total Revenue Budget Adjustments			\$ 13,238,556		\$ 14,378,556	\$ 13,238,556

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 3/31/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - March	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	1,216,886	(283,114)	Transfer to Medical Examiner	(30,000)	(75,264)
				Transfer to Other Miscellaneous	(207,850)	(207,850)
				Total: Contingency	(237,850)	(283,114)
Medical Examiner	1,519,430	1,594,694	75,264	Transfer from Contingency	30,000	75,264
Contribution to Local Transit	12,100,000	19,214,755	7,114,755	GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	7,114,755	7,114,755
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)

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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)
Other Miscellaneous	100,000	307,850	207,850	Transfer from Contingency	207,850	207,850
			2,800,755	Total: Non-Departmental	7,114,755	2,800,755
<i>Total: General Fund</i>			7,114,755		7,114,755	7,114,755
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>			-		-	-
Street Lighting Fund (002)						
Transportation	8,517,615	8,518,227	612	GCID 20220246 Approval of incorporation of Ashford Manor subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$1,870.00 and the estimated annual revenue and operating cost is \$612 for the addition of these streetlights. The installation of these streetlights is funded by the 2017 Special Purpose Local Option Sales Tax (SPLOST) Program.	612	612
<i>Total: Street Lighting Fund</i>			612		612	612

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	288,434	148,434	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	148,434	148,434
<i>Total: Sheriff Special Justice Fund</i>			148,434		148,434	148,434
Local Transit Operating Fund (515)						
Transportation	23,671,151	29,645,906	5,974,755	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)
				GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	7,114,755	7,114,755
				Total: Transportation	7,114,755	5,974,755
<i>Total: Local Transit Operating Fund</i>			5,974,755		7,114,755	5,974,755
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
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)
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ 13,238,556		\$ 14,378,556	\$ 13,238,556



GWINNETT COUNTY
DEPARTMENT OF FINANCIAL SERVICES
SEMI-ANNUAL INVESTMENT REPORT
AS OF DECEMBER 31, 2021

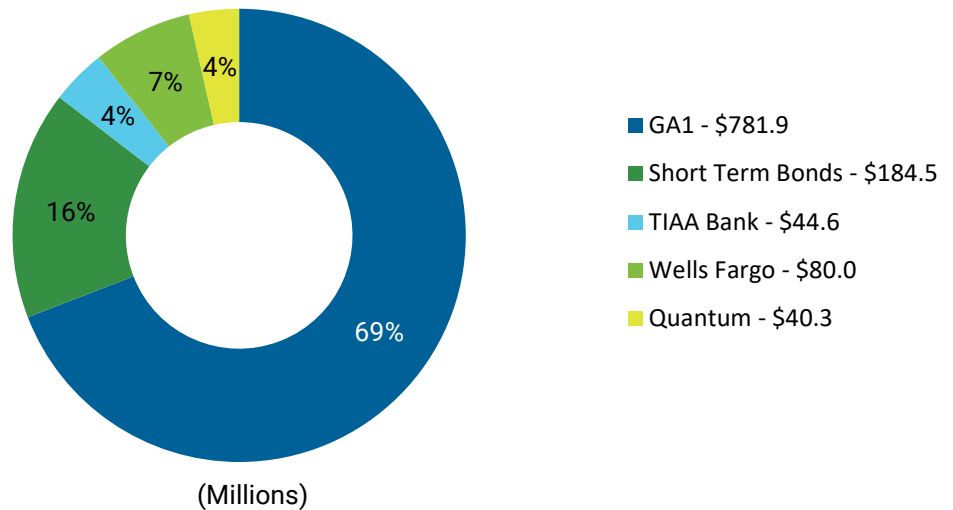
FINANCIAL POSITION AS OF DECEMBER 31, 2021

As of the report date, the County is managing \$2,194,143,059 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at December 31 were:

Liquidity Portfolio		
Interest Bearing	\$ 866,808,489	39.5%
Securities (Maturity <1yr)	184,536,671	8.4%
Non-Interest Bearing	<u>79,952,982</u>	<u>3.6%</u>
Total Liquidity Portfolio	<u>1,131,298,142</u>	<u>51.5%</u>
Bond Portfolio	279,887,579	12.8%
Investment Portfolio (Maturity >1yr)	<u>782,957,338</u>	<u>35.7%</u>
Total	<u>\$ 2,194,143,059</u>	<u>100.0%</u>

LIQUIDITY PORTFOLIO

Liquidity Portfolio



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

ACCOUNT TYPE	% LIQUIDITY PORTFOLIO	\$ LIQUIDITY PORTFOLIO	AVERAGE YIELD %*
GA1 – Georgia Local Investment Pool	69.1%	\$ 781,873,718	0.05%
Short-Term Securities	16.3%	184,536,670	0.85%
Certificates of Deposit	3.9%	44,500,000	0.06%
Non-Interest Bearing Bank Accounts (WF)	7.1%	79,952,982	0.00%
Money Market, Interest Bearing	<u>3.6%</u>	<u>40,434,772</u>	0.15%
Total Liquidity Portfolio	<u>100.0%</u>	<u>\$ 1,131,298,142</u>	0.20%

*Excludes non-interest bearing from the yield calculation

At December 31, 2021, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, excluding non-interest bearing deposit balances at Wells Fargo, was 0.20% compared to 0.20% at December 31, 2020.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of December 31, the WAC [0.20%] exceeded the S&P GIP Gov benchmark [0.19%] by 0.01%. The WAC [0.20%] exceeded the GA1 benchmark [0.15%] by 0.05%.

At December 31, 2021, bank deposits held by TIAA Bank (formerly EverBank), Quantum Bank, and Wells Fargo Bank (WF) totaled \$120,387,754. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

As of December 31, 2021, Wells Fargo and Quantum Bank continue to participate in the State of Georgia's Secure Deposit Program in accordance with O.C.G.A. §45-8-13 and O.C.G.A. §45-8-1. Both banks are in compliance with their collateral requirements. Deposits held with TIAA Bank are collateralized by FDIC insurance.

At December 31, 2021, the County held \$184,536,670 in short-term securities with final maturities of less than 1 year. At December 31, 2021, these bonds had a weighted average maturity of 268 days.

SECURITIES ACCOUNT	AMOUNT
Operating	\$ 113,678,329
2014 Sales Tax	18,166,751
2017 Sales Tax	<u>52,691,590</u>
Total Short-Term Securities	<u>\$184,536,670</u>

BOND RELATED PORTFOLIO

The Bond Portfolio represented 12.8% of the Total Portfolio at December 31, 2021. The Bank of New York Mellon serves as Custodian and Trustee for the Water and Sewerage Bond Sinking Fund Accounts and the 2020 Water and Sewer Bond construction fund. Regions Bank serves as custodian for the Development Authority Bonds, Urban Redevelopment Agency of Gwinnett County Bonds and Tax Allocation District 6 Bonds. The investment of these funds is designated by bond covenants. At December 31, 2021, all Bond Portfolio deposits were invested at GA1.

BOND RELATED DEPOSITS	AMOUNT
Bank of New York Mellon	
2020 Water and Sewerage Bond Construction Fund	\$150,929,250
Water and Sewer Sinking Funds	<u>31,491,947</u>
Total Bank of New York Mellon	<u>\$182,421,197</u>
Regions Bank	
2020B Development Authority Bond Gas South District Construction Fund	75,036,969
2020 Tax Allocation District 6 The Exchange at Gwinnett Funds	13,659,703
2018 Development Authority Bond Gas South District Construction Fund	792,761
2020 Development Authority Bond Rowen Construction Fund	<u>7,976,949</u>
Total Regions Bank	<u>\$ 97,466,382</u>
Total Bond Portfolio	<u>\$279,887,579</u>

INVESTMENT PORTFOLIO

The nominal value of Long-Term Investment Securities at December 31, 2021 was \$782,957,338 compared to \$480,444,627 at December 31, 2020. These funds represented 35.7% of the Total Portfolio at December 31, 2021, compared to 23.0% at December 31, 2020. Invested balances as of December 31, 2020 were lower than is typical because of the uncertain environment caused by the COVID-19 pandemic. Staff added additional funds to liquid balances to protect against uncertain COVID-related revenue impacts.

The Investment Portfolio is benchmarked against the S&P 1-3 year Treasury Index. At December 31, 2021, the Investment Portfolio had a weighted average maturity of 2.2 years and a yield-to-maturity of 0.77% versus the benchmark's weighted average maturity of 1.9 years and yield to maturity of 0.70% which puts the County's risk profile in line with the benchmark.

SECURITIES ACCOUNTS

The County has securities in both the Liquidity and Investment Portfolios, and they are held in three safekeeping accounts with Wells Fargo. At December 31, 2021, the market value of all securities totaled \$972,292,458. These accounts hold both the County's internally managed securities and securities managed by Atlanta Capital Management and Chandler Asset Management. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2014 and 2017 Sales Tax Portfolios with a total market value of \$205,667,682. Chandler Asset Management manages a portion of the Operating and 2017 Sales Tax Portfolios with a total market value of \$186,547,619. See Appendix B and C for additional manager specific information.

PORTFOLIO	MARKET VALUE	NOMINAL VALUE	WEIGHTED AVERAGE MATURITY	YIELD TO MATURITY
Operating	\$ 639,776,486	\$ 637,941,868	2.0 years	0.82%
2014 Sales Tax - Total	29,775,160	29,608,189	1.2 years	0.56%
2017 Sales Tax - Total	<u>302,740,812</u>	<u>299,943,951</u>	1.7 years	0.76%
Total	<u>\$ 972,292,458</u>	<u>\$ 967,494,008</u>	1.9 years	0.79%

DIVERSIFICATION

Limits are set by policy to reduce the risk of issuer default. As of December 31, 2021 all balances were below their policy limit.

ISSUER	AMOUNT HELD (NOMINAL VALUE)	% OF TOTAL PORTFOLIO	POLICY LIMIT - % OF TOTAL PORTFOLIO
FHLMC	\$ 222,324,520	10%	35%
FNMA	128,415,916	6%	35%
FFCB	154,668,392	7%	35%
UST	237,100,000	11%	100%
FHLB	179,170,000	8%	35%
GA Municipal Bonds	34,286,063	2%	25%
GNMA	<u>11,529,117</u>	<u>0%</u>	35%
Securities Total	<u>\$ 967,494,008</u>	<u>44%</u>	
Georgia Fund 1	1,061,761,297	48%	80%
Wells Fargo	79,952,982	4%	50%
Quantum Bank	40,301,441	2%	5%
CDARS	44,500,000	2%	50%
TIAA Bank	<u>133,331</u>	<u>0%</u>	5%
Bank Account Total	<u>\$1,226,649,051</u>	<u>56%</u>	
Total Portfolio	<u>\$2,194,143,059</u>	<u>100%</u>	

MBS – SUBCLASS OF AGENCIES	NOMINAL VALUE	% OF TOTAL PORTFOLIO – UP TO 25%
FHLMC MBS	\$ 188,814,520	9%
FNMA MBS	72,569,522	3%
GNMA MBS	11,529,117	1%
FFCB MBS	<u>1,051,391</u>	<u>0%</u>
Total MBS	<u>\$ 273,964,550</u>	<u>13%</u>

REVENUE

For the 12-month period ended December 31, 2021, bank and investment income earned among all funds dropped significantly versus the same period in 2020. This drop is attributable to the effect that the COVID-19 pandemic had on financial markets and the effect over time of reinvesting maturing investments into current market rates. Investment revenue is expected to rise in 2022, but remain low compared to prior years.

	THROUGH DECEMBER 31, 2020	THROUGH DECEMBER 31, 2021
All Other Funds	\$6,481,706	\$ 2,999,076
Capital Funds	<u>5,649,547</u>	<u>2,542,666</u>
Sales Tax Funds	<u>5,772,669</u>	<u>2,900,754</u>
Total	<u>\$17,903,922</u>	<u>\$ 8,442,496</u>

GEORGIA FUND 1 (GA1)

As of the report date, the County had liquidity funds totaling \$781,873,718 and bond funds totaling \$279,887,579 representing a total of \$1,061,761,297 invested with GA1 managed by the State of Georgia. Gwinnett County’s share is 4.2% of the \$25.3 billion total GA1 balance. The current yield for GA1 at December 31, 2021, was 0.05%, compared to 0.06% at December 31, 2020.

MARKET ENVIRONMENT

Interest rates fell quickly in the 2nd quarter of 2020 due to the economic impacts of the COVID-19 pandemic and struggled to rise through the first 10 months of 2021. Increasing inflation expectations lifted long-term rates in the 2nd quarter of 2021, and medium-term rates started to rise in the 4th quarter. Short-term rates remain low but are expected to rise in 2022 if the Federal Reserve Bank raises interest rates.

1 Year Trailing US Treasury Rates

