



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
FEBRUARY 28, 2021
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: March 24, 2021

SUBJECT: Monthly Financial Report for the Period Ended February 28, 2021

This report, which includes unaudited information for the fiscal year through February 2021, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 56
Investment Update as of December 31, 2020	Page 65

EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in February and early March, including: 1) the completion of the 2020 tax digest; 2) the receipt of the Certificate of Achievement for Excellence in Financial Reporting; 3) the reaffirmation of the County's AAA credit ratings by the three major bond rating agencies; and 4) initial preparations for the fiscal year 2022 budget process.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 9, followed by a summary of recurring monthly financial trends. This report continues with financial summaries for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations. An investment update as of December 31, 2020 is also presented.

Overview of Financial Variances

Non-Departmental expenditures in the Development and Enforcement, Fire and Emergency Services, and Police Services District Funds are lower compared to last year as fewer contributions to capital are budgeted for 2021.

Real estate transfer taxes, which are included in intergovernmental revenues on the fund statements, are temporarily higher than last year in the funds that receive them – the General, Development and Enforcement, Fire and Emergency Services, Police Services, Recreation, and Economic Development Tax Funds. This is primarily due to timing. Last year revenues were delayed as the Clerk of Court's Office transitioned to a new case management system.

The County continues to experience the financial impact of the COVID-19 pandemic. In February 2020, which was prior to the onset of the pandemic, most revenues and expenditures/expenses were at their expected levels. Although some pandemic-related restrictions have lifted or relaxed since the beginning of the year, the impact on County finances is still apparent through February 2021.

Revenues with year-over-year decreases that appear to be related to the pandemic include:

- Charges for services in the General Fund, primarily due to decreases in judicial revenues and work release fees for Corrections
- Fines and forfeitures in the General Fund and the Police Services District Fund, partially due to reduced activity in the courts
- A decrease in charges for services in the Recreation Fund due to class cancellations and low enrollment in classes that have recently resumed
- Hotel/motel tax revenues in the Tourism Fund, due to lower occupancy rates and lower average daily room rates
- Charges for services in the Local Transit Operating Fund; although local fare box collections resumed in November 2020 and commuter fare box collections resumed in February 2021, revenues remain down compared to last year due to buses operating at limited capacity on a reduced schedule

Expenditures with year-over-year variances that appear to be related to the pandemic include:

- An increase in pandemic-related hazard pay, mostly for public safety departments
- A decrease in judiciary expenditures in the General Fund due to the suspension of in-person jury trials
- A decrease in certain general operating expenditures such as training and travel as many training sessions have been canceled or held virtually
- A decrease in general operating supplies, as fewer employees are working in the office

2020 Tax Digest

During the month of February, the Tax Assessor's Office finalized the 2020 tax digest. Due to improving home values and increasing construction activity, the final net countywide digest for 2020 was \$35.1 billion, which is a 6.4 percent increase over 2019. The greatest increase was in real property, which is the largest component of the digest representing approximately 88.6 percent of the 2020 digest. From 2019 to 2020, the real property portion of the digest increased approximately \$2.1 billion, or 7.2 percent.

Certificate of Achievement for Excellence in Financial Reporting

Gwinnett County's Comprehensive Annual Financial Report for the year ended December 31, 2019, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award for 39 years.

AAA Credit Ratings Reaffirmed by Bond Rating Agencies

In February, Gwinnett County's AAA/Aaa bond rating, the highest available, was reaffirmed by the three major rating firms – Moody's Investor Services, Fitch Ratings, and S&P Global. Gwinnett County's strong management, financial policies, stable financial position, and conservative budgeting practices were cited as the rationale for this top rating. Fewer than 2 percent of counties nationwide hold the triple AAA/Aaa bond rating, a distinction Gwinnett County has held for more than 20 years. This highest bond rating is appealing to investors and enables the County to issue debt at a favorable interest rate.

The rating review came as the County, through its Urban Redevelopment Agency, approved the issuance of bonds to buy 39 acres of Gwinnett Place Mall as part of a major redevelopment initiative. On March 2, 2021, the bonds were awarded to Raymond James & Associates, Inc., as they offered the lowest true interest cost of 2.11 percent. The bonds were issued on March 11, 2021, at a par amount of \$23,500,000 with a \$223,586 premium.

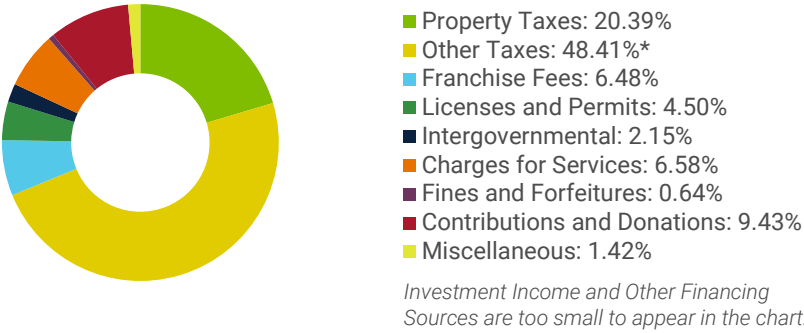
2022 Budget Preparation

As part of the fiscal year 2022 budget process, departments and agencies received capital budget training in February and submitted their vehicle replacement requests to Fleet Management for review in March. Departments and agencies will submit their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets, in April.

GENERAL FUND (PAGE 11)

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

GENERAL FUND 2021 YTD REVENUES BY CATEGORY



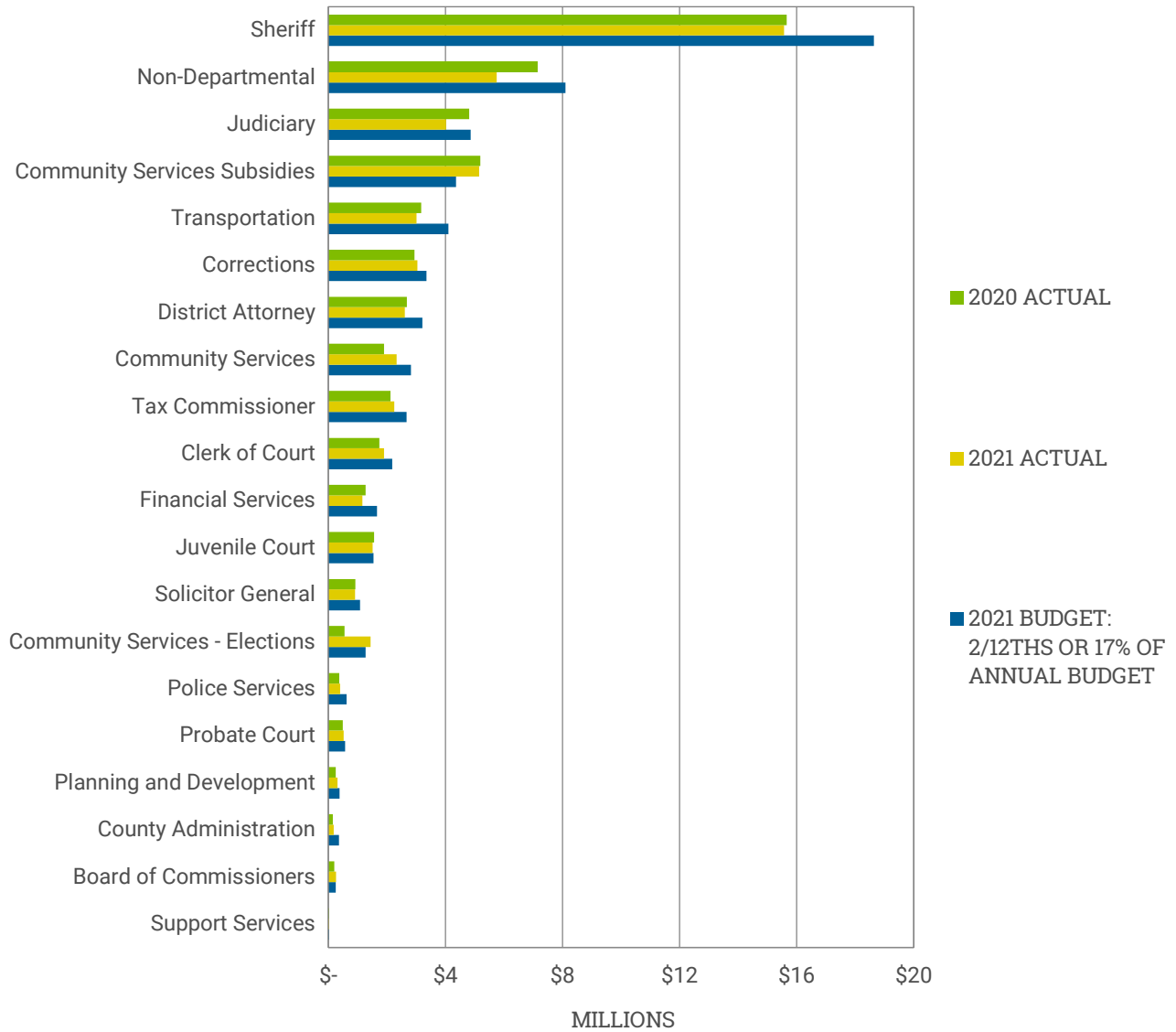
*Other Taxes includes intangible recording taxes, occupation taxes, financial institution taxes, energy excise taxes, and excise taxes on beer, wine, distilled spirits, and mixed drinks.

Current year motor vehicle taxes and prior year property taxes make up approximately 20.4 percent of year-to-date revenues in the General Fund. The property tax percentage will increase later in the year when property taxes are collected. Property taxes represent approximately 75 percent of the fund’s annual revenue budget.

Other taxes as well as licenses and permits revenues in the General Fund are higher than last year. This is primarily due to the movement of the Licensing and Revenue Section of Planning and Development from the Police Services District Fund to the General Fund in April 2020 as a result of a new Service Delivery Strategy agreement.

Contributions and donations are significantly higher than last year, primarily due to a nearly \$2.3 million grant received for the 2020 General Election and Runoff.

**GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2020 – 2021 YTD EXPENDITURES**



Non-departmental expenditures in the General Fund are down approximately \$1.4 million, or 19.6 percent, compared to this same time last year. This is primarily due to a decreased need for contributions to local transit as a result of available grant funds.

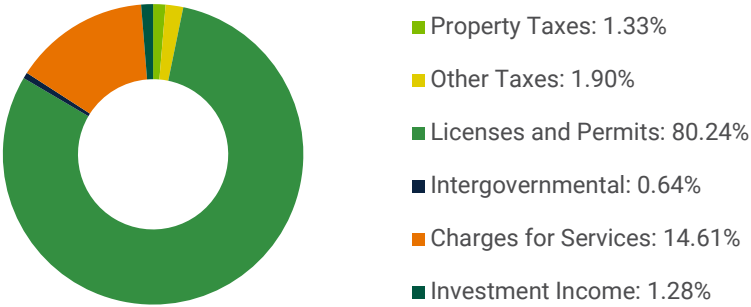
Like last year, Community Services subsidy expenditures through February are over budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of subsidy payments and payments to other agencies – generally these are paid quarterly. As of the date of this report, the Atlanta Regional Commission and the Gwinnett County Public Library have received their first quarter subsidy for 2021.

Community Services - Elections expenditures in the General Fund are up \$888,500 compared to last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. This is due to the 2020 General Election Runoff held in January 2021.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

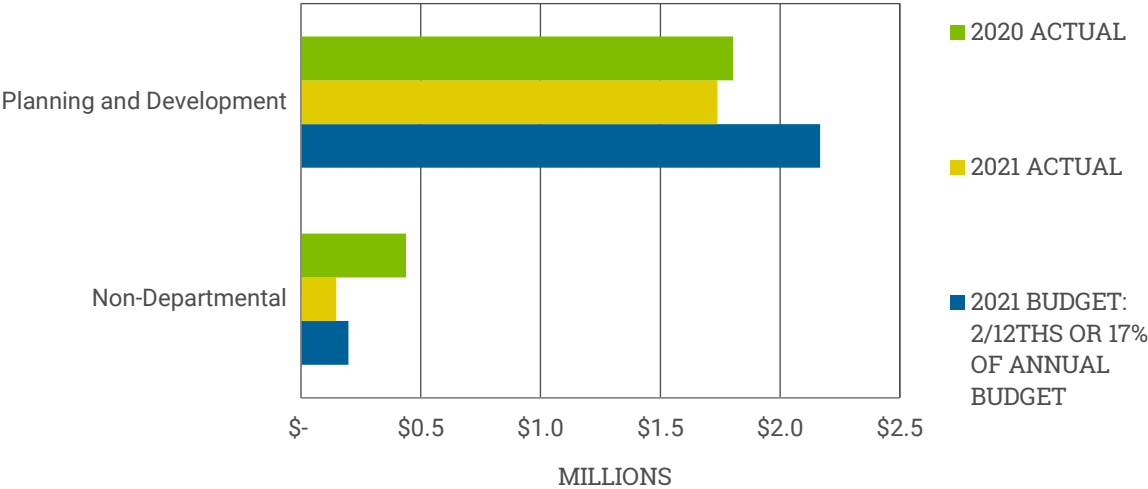
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2021 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 56 percent of the fund’s annual revenue budget.

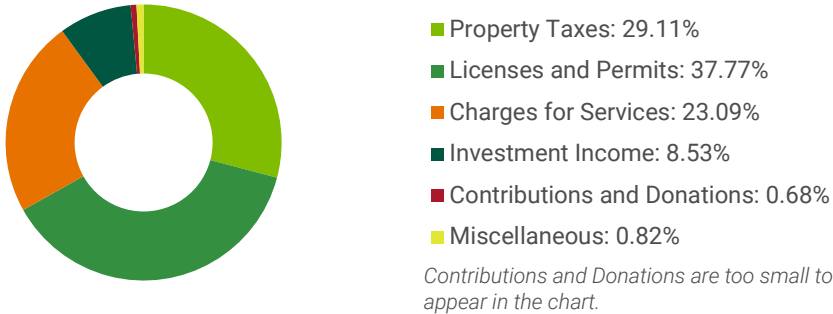
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT FEBRUARY 2020 – 2021 YTD EXPENDITURES



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

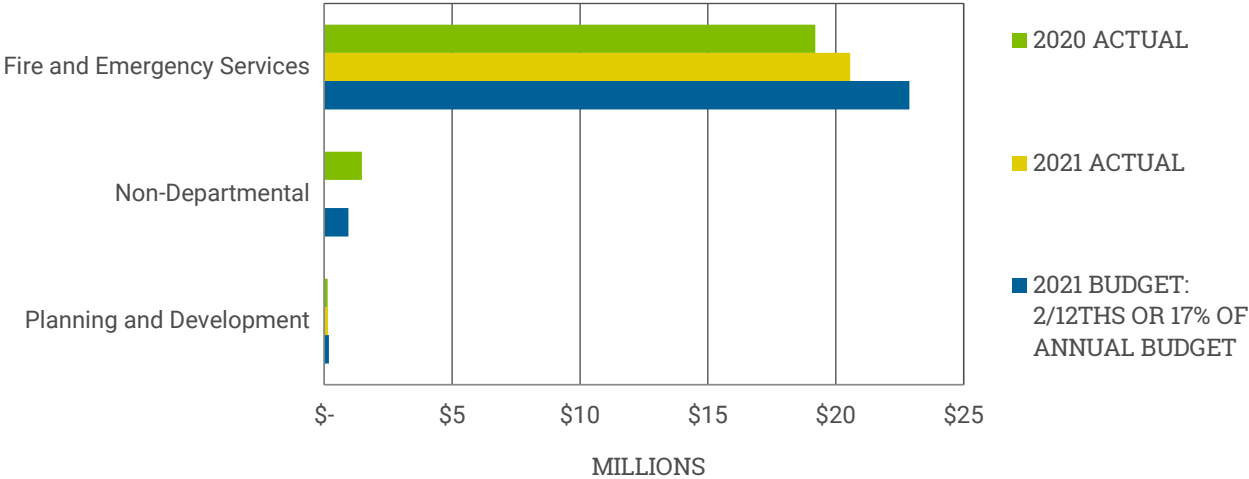
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are from multiple revenue sources, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 74 percent of the fund’s annual revenue budget.

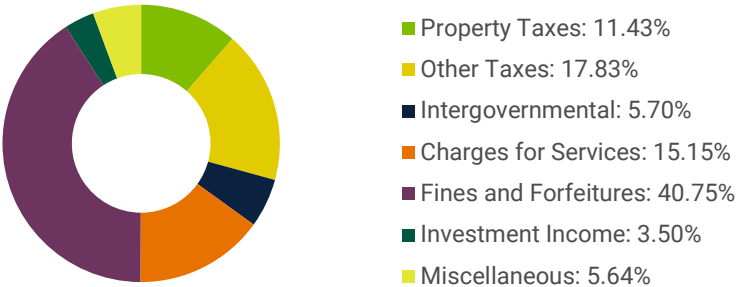
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2020 – 2021 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 16)

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

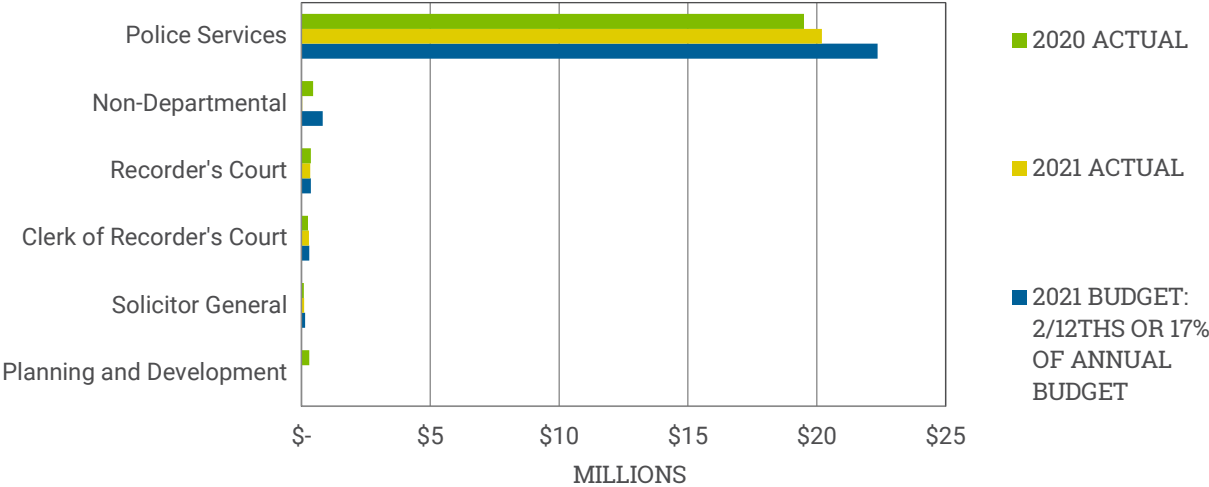
**POLICE SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are from multiple revenue sources, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 54 percent of the fund’s annual revenue budget.

Taxes and licenses and permits revenues in the Police Services District Fund are down significantly compared to last year due to the movement of the Licensing and Revenue Section of Planning and Development to the General Fund in April 2020.

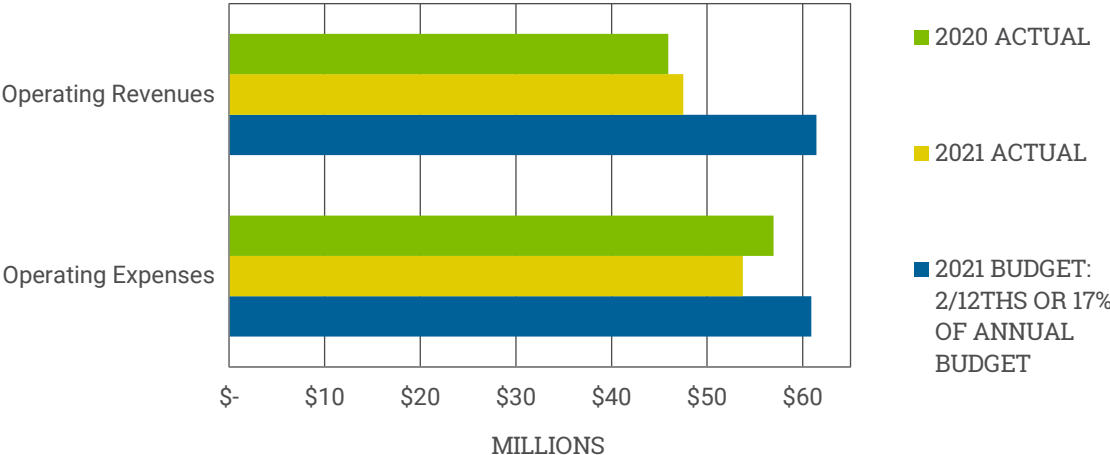
**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2020 – 2021 YTD EXPENDITURES**



WATER & SEWER OPERATING FUND (PAGE 49)

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

**WATER AND SEWER OPERATING FUND
FEBRUARY 2020 – 2021 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$1.6 million, or 3.5 percent, compared to last year. This is primarily attributable to an increase in system development charge revenues. The increase is partially offset by decreases in water wholesale revenues and investment income.

Revenues in the Water and Sewer Operating Fund are approximately \$13.9 million, or 22.7 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2020. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$3.2 million, or 5.6 percent, compared to last year. The capital project fund currently has adequate funding; therefore, contributions from the operating fund to the capital fund have been reduced for 2021. The decrease is partially offset by an increase in debt service due to the issuance of bonds in December 2020.

Expenses in the Water and Sewer Operating Fund are approximately \$7.2 million, or 11.7 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services, contracted repair and maintenance services, and other general operating expenses.

RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is down approximately \$1.5 million compared to this same time last year, primarily due to lower interest rates on short-term securities, which is where the majority of the County's investments reside. Investment income for 2021 is expected to continue to trail last year.

The Economic Development Tax Fund was established in September 2020. The fund currently reflects expenses of \$1.9 million for an annual payment to the Development Authority made in January 2021 to support the Rowen knowledge community.

YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 168,448,161	\$ 168,448,161	\$ 168,448,161			
Revenues:						
Taxes	\$ 311,569,691	\$ 311,569,691	\$ 18,175,723	5.83%	\$ 6,742,119	2.33%
Licenses and Permits	4,603,850	4,603,850	1,086,179	23.59%	69,445	17.36%
Intergovernmental	3,357,091	3,357,091	519,163	15.46%	258,296	6.78%
Charges for Services	27,568,667	27,568,667	1,589,752	5.77%	1,694,601	6.37%
Fines and Forfeitures	2,906,893	2,906,893	154,208	5.30%	273,045	7.51%
Investment Income	282,045	282,045	31,787	11.27%	453,895	29.57%
Contributions and Donations	70,250	2,343,958	2,276,098	97.10%	8,018	5.19%
Miscellaneous	1,566,462	1,566,462	342,842	21.89%	312,124	14.13%
Other Financing Sources	-	-	2,968	-	37,492	22.72%
Revenues without Use of Fund Balance	351,924,949	354,198,657	24,178,720	6.83%	9,849,035	3.01%
Use of Fund Balance	18,864,373	18,462,639	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 370,789,322	\$ 372,661,296	\$ 24,178,720	6.49%	\$ 9,849,035	2.67%
Appropriations:						
Board of Commissioners	\$ 1,536,793	\$ 1,536,793	\$ 261,456	17.01%	\$ 207,064	13.53%
County Administration	2,205,659	2,156,155	188,598	8.75%	150,195	9.63%
Financial Services	10,025,621	10,008,212	1,160,822	11.60%	1,271,439	12.71%
Tax Commissioner	16,022,750	16,022,750	2,250,906	14.05%	2,128,123	14.04%
Transportation	24,892,267	24,639,536	3,016,582	12.24%	3,172,771	12.42%
Planning and Development	2,316,336	2,316,336	309,164	13.35%	254,047	33.45%
Police Services	3,740,744	3,740,744	400,211	10.70%	372,961	12.58%
Corrections	20,098,149	20,089,609	3,040,692	15.14%	2,946,813	15.16%
Community Services	16,956,874	16,927,157	2,333,808	13.79%	1,899,072	12.94%
Community Services Subsidies:						
Atlanta Regional Commission	1,265,140	1,265,140	259,358	20.50%	255,095	21.17%
Board of Health	2,074,641	2,074,641	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Forestry	8,698	8,698	7,358	84.59%	-	0.00%
HomeFirst Gwinnett	600,000	600,000	-	0.00%	-	-
Library In-House Services	1,064,070	1,064,070	59,062	5.55%	79,192	6.97%
Library Subsidy	19,312,183	19,312,183	4,828,046	25.00%	4,853,232	25.00%
Mental Health	793,341	793,341	-	0.00%	-	0.00%
Total Community Services Subsidies	26,163,799	26,163,799	5,153,824	19.70%	5,187,518	20.54%
Community Services - Elections	5,422,418	7,670,293	1,443,334	18.82%	554,797	5.06%
Juvenile Court	8,787,291	9,256,591	1,515,112	16.37%	1,561,042	16.69%
Sheriff	111,219,047	111,841,547	15,566,791	13.92%	15,662,991	14.56%
Clerk of Court	13,124,317	13,124,317	1,906,907	14.53%	1,745,919	14.40%

YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Judiciary	26,844,236	29,193,736	4,018,702	13.77%	4,810,789	16.04%
Probate Court	3,384,893	3,467,393	520,771	15.02%	489,146	15.00%
District Attorney	19,247,754	19,247,754	2,615,491	13.59%	2,682,382	14.38%
Solicitor General	6,494,601	6,495,101	909,810	14.01%	928,305	14.44%
Support Services	163,337	163,337	24,255	14.85%	23,951	14.44%
Non-Departmental:						
Contingency	2,700,000	2,700,000	-	0.00%	-	0.00%
Contribution to Airport	810,000	810,000	135,000	16.67%	6,667	16.67%
Contribution to Capital	21,590,058	21,590,058	3,598,343	16.67%	3,825,223	16.67%
Contribution to Local Transit	3,500,000	3,500,000	583,333	16.67%	1,958,333	16.67%
Grant Match	100,000	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	1,537,038	1,537,038	380,049	24.73%	324,373	24.54%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	30,000	20.00%	15,145	10.10%
Reserves - Compensation	3,699,574	3,699,574	-	0.00%	-	0.00%
Reserves - Court Interpreters	751,750	408,750	-	0.00%	-	0.00%
Reserves - Court Reporters	223,121	168,321	-	0.00%	-	0.00%
Reserves - Decision Packages & Communication Improvements	3,000,000	3,000,000	-	0.00%	-	-
Reserves - Elections	815,500	815,500	-	0.00%	-	-
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,630,000	3,126,000	-	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	1,503,799	863,299	-	0.00%	-	0.00%
800 MHZ Maintenance	3,047,596	3,047,596	7,631	0.25%	13,516	0.48%
Other Governmental Agencies	515,000	515,000	7,877	1.53%	21	0.00%
Other Miscellaneous	750,000	750,000	6,766	0.90%	7,884	2.81%
Total Non-Departmental	52,142,436	48,600,136	5,748,999	11.83%	7,151,162	13.42%
TOTAL APPROPRIATIONS	\$ 370,789,322	\$ 372,661,296	\$ 52,386,235	14.06%	\$ 53,200,487	14.43%
Projected Fund Balance December 31	\$ 149,583,788	\$ 149,985,522				
Estimated Fund Balance as of Report Date			\$ 140,240,646			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 11,328,825	\$ 11,328,825	\$ 11,328,825			
Revenues:						
Taxes	\$ 8,111,846	\$ 8,111,846	\$ 29,529	0.36%	\$ 22,844	0.29%
Licenses and Permits	3,699,150	3,699,150	733,735	19.84%	811,078	18.98%
Intergovernmental	54,000	54,000	5,884	10.90%	-	0.00%
Charges for Services	207,820	207,820	133,581	64.28%	173,290	30.21%
Investment Income	28,100	28,100	11,654	41.47%	38,747	23.48%
Revenues without Use of Fund Balance	12,100,916	12,100,916	914,383	7.56%	1,045,959	8.16%
Use of Fund Balance	2,274,605	2,092,935	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,375,521	\$ 14,193,851	\$ 914,383	6.44%	\$ 1,045,959	6.42%
Appropriations:						
Planning and Development	\$ 13,189,021	\$ 13,007,351	\$ 1,738,197	13.36%	\$ 1,804,402	13.46%
Non-Departmental:						
Cultural and Artistic Design	50,000	50,000	-	0.00%	-	-
Reserves - Compensation	162,000	162,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	970,500	970,500	147,500	15.20%	438,306	16.14%
Total Non-Departmental	1,186,500	1,186,500	147,500	12.43%	438,306	15.21%
TOTAL APPROPRIATIONS	\$ 14,375,521	\$ 14,193,851	\$ 1,885,697	13.29%	\$ 2,242,708	13.77%
Projected Fund Balance December 31	\$ 9,054,220	\$ 9,235,890				
Estimated Fund Balance as of Report Date			\$ 10,357,511			

YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 67,167,630	\$ 67,167,630	\$ 67,167,630			
Revenues:						
Taxes	\$ 107,392,820	\$ 107,392,820	\$ 318,376	0.30%	\$ 315,226	0.30%
Licenses and Permits	912,992	912,992	109,986	12.05%	155,414	16.98%
Intergovernmental	738,500	738,500	69,585	9.42%	1,469	0.22%
Charges for Services	15,670,060	15,670,060	1,040,681	6.64%	558,080	3.57%
Investment Income	103,970	103,970	23,907	22.99%	163,763	27.76%
Contributions and Donations	-	-	1,000	-	-	-
Miscellaneous	3,000	3,000	6,601	220.03%	50,442	1,681.40%
Revenues without Use of Fund Balance	124,821,342	124,821,342	1,570,136	1.26%	1,244,394	1.02%
Use of Fund Balance	19,316,251	19,265,465	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,137,593	\$ 144,086,807	\$ 1,570,136	1.09%	\$ 1,244,394	0.85%
Appropriations:						
Planning and Development	\$ 1,110,620	\$ 1,089,740	\$ 147,481	13.53%	\$ 136,724	13.58%
Fire and Emergency Services	137,315,973	137,286,067	20,558,898	14.98%	19,196,678	14.34%
Non-Departmental:						
Reserves - Compensation	4,679,000	4,679,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	920,000	920,000	-	0.00%	1,466,767	15.09%
Total Non-Departmental	5,711,000	5,711,000	-	0.00%	1,466,767	12.31%
TOTAL APPROPRIATIONS	\$ 144,137,593	\$ 144,086,807	\$ 20,706,379	14.37%	\$ 20,800,169	14.17%
Projected Fund Balance December 31	\$ 47,851,379	\$ 47,902,165				
Estimated Fund Balance as of Report Date			\$ 48,031,387			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 641,861	\$ 641,861	\$ 641,861			
Revenues:						
Investment Income	\$ 1,686	\$ 1,686	\$ 590	34.99%	\$ 1,739	15.12%
Revenues without Use of Fund Balance	1,686	1,686	590	34.99%	1,739	15.12%
Use of Fund Balance	60,371	60,371	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,057	\$ 62,057	\$ 590	0.95%	\$ 1,739	3.21%
Appropriations:						
Loganville EMS	\$ 62,057	\$ 62,057	\$ 60	0.10%	\$ 334	0.62%
TOTAL APPROPRIATIONS	\$ 62,057	\$ 62,057	\$ 60	0.10%	\$ 334	0.62%
Projected Fund Balance December 31	\$ 581,490	\$ 581,490				
Estimated Fund Balance as of Report Date			\$ 642,391			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 87,127,795	\$ 87,127,795	\$ 87,127,795			
Revenues:						
Taxes	\$ 78,588,995	\$ 78,588,995	\$ 274,528	0.35%	\$ 13,881,915	20.02%
Insurance Premium Taxes	36,349,300	36,349,300	-	0.00%	-	0.00%
Licenses and Permits	-	-	-	-	979,470	22.83%
Intergovernmental	298,900	298,900	53,506	17.90%	-	0.00%
Charges for Services	905,750	905,750	142,216	15.70%	238,208	23.27%
Fines and Forfeitures	4,923,698	4,923,698	382,494	7.77%	658,530	8.57%
Investment Income	171,410	171,410	32,875	19.18%	207,321	20.73%
Miscellaneous	297,200	297,200	52,943	17.81%	72,843	23.65%
Revenues without Use of Fund Balance	121,535,253	121,535,253	938,562	0.77%	16,038,287	13.43%
Use of Fund Balance	22,450,197	22,370,564	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 143,985,450	\$ 143,905,817	\$ 938,562	0.65%	\$ 16,038,287	10.88%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ 298,587	19.23%
Police Services	134,129,516	134,174,883	20,194,786	15.05%	19,506,502	14.83%
Recorder's Court	2,105,796	2,159,796	334,187	15.47%	361,559	16.43%
Solicitor General	831,691	831,691	104,250	12.53%	91,546	12.21%
Clerk of Recorder's Court	1,810,197	1,810,197	285,688	15.78%	247,019	13.19%
Non-Departmental:						
Reserves - Compensation	3,010,000	3,010,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Non-Departmental Police	1,922,250	1,743,250	25,000	1.43%	447,270	6.24%
Total Non-Departmental	5,108,250	4,929,250	25,000	0.51%	447,270	4.71%
TOTAL APPROPRIATIONS	\$ 143,985,450	\$ 143,905,817	\$ 20,943,911	14.55%	\$ 20,952,483	14.21%
Projected Fund Balance December 31	\$ 64,677,598	\$ 64,757,231				
Estimated Fund Balance as of Report Date			\$ 67,122,446			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 20,921,869	\$ 20,921,869	\$ 20,921,869			
Revenues:						
Taxes	\$ 34,337,521	\$ 34,337,521	\$ 99,700	0.29%	\$ 94,504	0.30%
Intergovernmental	405,277	405,277	21,918	5.41%	-	0.00%
Charges for Services	3,386,761	3,386,761	232,886	6.88%	584,691	11.68%
Investment Income	39,340	39,340	12,405	31.53%	59,645	26.28%
Contributions and Donations	50,900	50,900	-	0.00%	-	0.00%
Miscellaneous	1,886,338	1,886,338	451,349	23.93%	449,788	16.98%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	40,128,067	40,128,067	818,258	2.04%	1,188,628	2.99%
Use of Fund Balance	10,344,759	10,245,553	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,472,826	\$ 50,373,620	\$ 818,258	1.62%	\$ 1,188,628	2.57%
Appropriations:						
Community Services	\$ 47,555,893	\$ 47,456,687	\$ 5,676,729	11.96%	\$ 5,497,598	12.40%
Support Services	274,516	274,516	14,490	5.28%	8,776	3.10%
Non-Departmental:						
Reserves - Compensation	733,000	733,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,894,417	1,894,417	313,236	16.53%	229,261	16.49%
Total Non-Departmental	2,642,417	2,642,417	313,236	11.85%	229,261	13.35%
TOTAL APPROPRIATIONS	\$ 50,472,826	\$ 50,373,620	\$ 6,004,455	11.92%	\$ 5,735,635	12.38%
Projected Fund Balance December 31	\$ 10,577,110	\$ 10,676,316				
Estimated Fund Balance as of Report Date			\$ 15,735,672			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 9,367,895	\$ 9,367,895	\$ 9,367,895			
Revenues:						
Taxes	\$ 9,785,509	\$ 9,785,509	\$ 33,838	0.35%	\$ -	-
Intergovernmental	-	-	6,576	-	-	-
TOTAL REVENUES	\$ 9,785,509	\$ 9,785,509	\$ 40,414	0.41%	\$ -	-
Appropriations:						
Non-Departmental:						
Development Authority Activity	9,665,386	9,665,386	1,940,766	20.08%	-	-
Total Non-Departmental	9,665,386	9,665,386	1,940,766	20.08%	-	-
Appropriations without Contribution to Fund Balance	9,665,386	9,665,386	1,940,766	20.08%	-	-
Contribution to Fund Balance	120,123	120,123	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,785,509	\$ 9,785,509	\$ 1,940,766	19.83%	\$ -	-
Projected Fund Balance December 31	\$ 9,488,018	\$ 9,488,018				
Estimated Fund Balance as of Report Date			\$ 7,467,543			

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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 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,419,894	\$ 2,419,894	\$ 2,419,894			
Revenues:						
Taxes	\$ -	\$ -	\$ 33,732	-	\$ 3,622	-
TOTAL REVENUES	\$ -	\$ -	\$ 33,732	-	\$ 3,622	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,419,894	\$ 2,419,894				
Estimated Fund Balance as of Report Date			\$ 2,453,626			

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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 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,973,272	\$ 2,973,272	\$ 2,973,272			
Revenues:						
Taxes	\$ -	\$ -	\$ 33,934	-	\$ 14,221	-
TOTAL REVENUES	\$ -	\$ -	\$ 33,934	-	\$ 14,221	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,973,272	\$ 2,973,272				
Estimated Fund Balance as of Report Date			\$ 3,007,206			

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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 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 8,737,318	\$ 8,737,318	\$ 8,737,318			
Revenues:						
Taxes	\$ -	\$ -	\$ 567,084	-	\$ 8,624	-
Investment Income	-	-	658	-	14,674	-
TOTAL REVENUES	\$ -	\$ -	\$ 567,742	-	\$ 23,298	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 8,737,318	\$ 8,737,318				
Estimated Fund Balance as of Report Date			\$ 9,305,060			

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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 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 375,456	\$ 375,456	\$ 375,456			
Revenues:						
Taxes	\$ -	\$ -	\$ 16,777	-	\$ 1,757	-
TOTAL REVENUES	\$ -	\$ -	\$ 16,777	-	\$ 1,757	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 375,456	\$ 375,456				
Estimated Fund Balance as of Report Date			\$ 392,233			

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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 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,911,928	\$ 1,911,928	\$ 1,911,928			
Revenues:						
Taxes	\$ -	\$ -	\$ 30,720	-	\$ 2,056	-
TOTAL REVENUES	\$ -	\$ -	\$ 30,720	-	\$ 2,056	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,911,928	\$ 1,911,928				
Estimated Fund Balance as of Report Date			\$ 1,942,648			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 28,121,763	\$ 28,121,763	\$ 28,121,763			
Revenues:						
Taxes	\$ -	\$ -	\$ 36,828	-	\$ -	-
Investment Income	-	-	1,396	-	-	-
Revenues without Use of Fund Balance	-	-	38,224	-	-	-
Use of Fund Balance	15,867,723	15,867,723	-	0.00%	-	-
TOTAL REVENUES	\$ 15,867,723	\$ 15,867,723	\$ 38,224	0.24%	\$ -	-
Appropriations:						
Planning and Development	15,867,723	15,867,723	4,005	0.03%	-	-
TOTAL APPROPRIATIONS	\$ 15,867,723	\$ 15,867,723	\$ 4,005	0.03%	\$ -	-
Projected Fund Balance December 31	\$ 12,254,040	\$ 12,254,040				
Estimated Fund Balance as of Report Date			\$ 28,155,982			

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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 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021		Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,082	\$ 2,082	\$ 2,082			
Revenues:						
Investment Income	\$ -	\$ -	\$ 1,066	-	\$ -	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,066</u>	0.04%	<u>\$ -</u>	-
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,082	\$ 2,082				
Estimated Fund Balance as of Report Date			\$ 3,148			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 851,094	\$ 851,094	\$ 851,094			
Revenues:						
Charges for Services	\$ 438,750	\$ 438,750	\$ -	0.00%	\$ 321	0.25%
Investment Income	2,810	2,810	47	1.67%	3,597	18.45%
TOTAL REVENUES	\$ 441,560	\$ 441,560	\$ 47	0.01%	\$ 3,918	0.90%
Appropriations:						
Transportation	\$ 432,036	\$ 432,036	\$ 798	0.18%	\$ 26,203	6.01%
Appropriations without Contribution to Fund Balance	432,036	432,036	798	0.18%	26,203	6.01%
Contribution to Fund Balance	9,524	9,524	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 441,560	\$ 441,560	\$ 798	0.18%	\$ 26,203	6.01%
Projected Fund Balance December 31	\$ 860,618	\$ 860,618				
Estimated Fund Balance as of Report Date			\$ 850,343			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,708,461	\$ 1,708,461	\$ 1,708,461			
Revenues:						
Charges for Services	\$ 8,939,212	\$ 8,944,443	\$ -	0.00%	\$ 11,566	0.15%
Investment Income	562	562	201	35.77%	5,794	44.57%
Miscellaneous	-	-	6	-	149	-
TOTAL REVENUES	\$ 8,939,774	\$ 8,945,005	\$ 207	0.00%	\$ 17,509	0.23%
Appropriations:						
Transportation	\$ 8,385,664	\$ 8,390,895	\$ 730,981	8.71%	\$ 709,416	9.35%
Non-Departmental:						
Reserves - Compensation	11,000	11,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,396,664	8,401,895	730,981	8.70%	709,416	9.35%
Contribution to Fund Balance	543,110	543,110	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,939,774	\$ 8,945,005	\$ 730,981	8.17%	\$ 709,416	9.35%
Projected Fund Balance December 31	\$ 2,251,571	\$ 2,251,571				
Estimated Fund Balance as of Report Date			\$ 977,687			

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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 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,764,460	\$ 2,764,460	\$ 2,764,460			
Revenues:						
Charges for Services	\$ 705,121	\$ 705,121	\$ 282,053	40.00%	\$ 114,268	17.93%
Investment Income	2,721	2,721	459	16.87%	169	6.79%
TOTAL REVENUES	\$ 707,842	\$ 707,842	\$ 282,512	39.91%	\$ 114,437	17.88%
Appropriations:						
Contribution to Fund Balance	\$ 707,842	\$ 707,842	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 707,842	\$ 707,842	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 3,472,302	\$ 3,472,302				
Estimated Fund Balance as of Report Date			\$ 3,046,972			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 609,026	\$ 609,026	\$ 609,026			
Revenues:						
Charges for Services	\$ 124,000	\$ 124,000	\$ 15,936	12.85%	\$ 22,852	19.28%
Miscellaneous	8,500	8,500	1,266	14.89%	1,790	15.30%
Revenues without Use of Fund Balance	132,500	132,500	17,202	12.98%	24,642	18.93%
Use of Fund Balance	59,922	59,922	-	0.00%	-	-
TOTAL REVENUES	\$ 192,422	\$ 192,422	\$ 17,202	8.94%	\$ 24,642	18.93%
Appropriations:						
Corrections	\$ 192,422	\$ 192,422	\$ 29,176	15.16%	\$ 9,740	13.21%
TOTAL APPROPRIATIONS	\$ 192,422	\$ 192,422	\$ 29,176	15.16%	\$ 9,740	7.48%
Projected Fund Balance December 31	\$ 549,104	\$ 549,104				
Estimated Fund Balance as of Report Date			\$ 597,052			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 554,734	\$ 554,734	\$ 554,734			
Revenues:						
Fines and Forfeitures	\$ 667,222	\$ 667,222	\$ 38,406	5.76%	\$ 66,736	9.09%
Investment Income	-	-	8	-	1,611	64.44%
Revenues without Use of Fund Balance	667,222	667,222	38,414	5.76%	68,347	9.28%
Use of Fund Balance	213,176	213,176	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,398	\$ 880,398	\$ 38,414	4.36%	\$ 68,347	7.29%
Appropriations:						
District Attorney	\$ 450,261	\$ 450,261	\$ 72,122	16.02%	\$ 65,241	17.72%
Solicitor General	420,137	420,137	67,864	16.15%	79,922	14.27%
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	\$ 880,398	\$ 880,398	\$ 139,986	15.90%	\$ 145,163	15.48%
Projected Fund Balance December 31	\$ 341,558	\$ 341,558				
Estimated Fund Balance as of Report Date			\$ 453,162			

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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 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021		Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 314,139	\$ 314,139	\$ 314,139			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 3,148	100.00%
Revenues without Use of Fund Balance	-	-	-	-	3,148	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>	0.00%	<u>\$ 3,148</u>	1.77%
Appropriations:						
District Attorney	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 22,730	12.76%
TOTAL APPROPRIATIONS	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>	0.00%	<u>\$ 22,730</u>	12.76%
Projected Fund Balance December 31	\$ 139,139	\$ 139,139				
Estimated Fund Balance as of Report Date			\$ 314,139			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Fines and Forfeitures	-	-	-	-	6,521	100.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ 6,521	100.00%
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	0.00%
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Estimated Fund Balance as of Report Date			\$ 52,972			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

E-911 Fund (095)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 33,592,703	\$ 33,592,703	\$ 33,592,703			
Revenues:						
Charges for Services	\$ 19,500,000	\$ 19,500,000	\$ -	0.00%	\$ 198,541	1.10%
Investment Income	73,060	73,060	30,988	42.41%	92,711	22.34%
Revenues without Use of Fund Balance	19,573,060	19,573,060	30,988	0.16%	291,252	1.57%
Use of Fund Balance	7,564,306	7,711,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,137,366	\$ 27,284,933	\$ 30,988	0.11%	\$ 291,252	1.07%
Appropriations:						
Police Services	\$ 21,881,143	\$ 21,881,143	\$ 2,763,502	12.63%	\$ 2,801,572	12.34%
Non-Departmental:						
Reserves - Compensation	432,000	432,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,274,223	4,421,790	199,231	4.51%	-	0.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	5,256,223	5,403,790	199,231	3.69%	-	0.00%
TOTAL APPROPRIATIONS	\$ 27,137,366	\$ 27,284,933	\$ 2,962,733	10.86%	\$ 2,801,572	10.26%
Projected Fund Balance December 31	\$ 26,028,397	\$ 25,880,830				
Estimated Fund Balance as of Report Date			\$ 30,660,958			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 222,549	\$ 222,549	\$ 222,549			
Revenues:						
Charges for Services	\$ 54,466	\$ 54,466	\$ 8,493	15.59%	\$ 11,152	19.96%
TOTAL REVENUES	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 8,493</u>	15.59%	<u>\$ 11,152</u>	19.96%
Appropriations:						
Juvenile Court	\$ 39,905	\$ 39,905	\$ 3,160	7.92%	\$ 7,094	17.98%
Appropriations without Contribution to Fund Balance	39,905	39,905	3,160	7.92%	7,094	17.98%
Contribution to Fund Balance	14,561	14,561	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 3,160</u>	5.80%	<u>\$ 7,094</u>	12.69%
Projected Fund Balance December 31	\$ 237,110	\$ 237,110				
Estimated Fund Balance as of Report Date			\$ 227,882			

YTD FINANCIAL REPORT 2021 | 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 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021		Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,038,664	\$ 1,038,664	\$ 1,038,664			
Revenues:						
Fines and Forfeitures	\$ -	\$ 10,961	\$ 10,961	100.00%	\$ 76,389	103.98%
Revenues without Use of Fund Balance	-	10,961	10,961	100.00%	76,389	103.98%
Use of Fund Balance	234,110	223,149	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 234,110</u>	<u>\$ 234,110</u>	<u>\$ 10,961</u>	4.68%	<u>\$ 76,389</u>	68.82%
Appropriations:						
Police Services	\$ 234,110	\$ 234,110	\$ -	0.00%	\$ 10,982	9.89%
TOTAL APPROPRIATIONS	<u>\$ 234,110</u>	<u>\$ 234,110</u>	<u>\$ -</u>	0.00%	<u>\$ 10,982</u>	9.89%
Projected Fund Balance December 31	\$ 804,554	\$ 815,515				
Estimated Fund Balance as of Report Date			\$ 1,049,625			

YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,292,625	\$ 1,292,625	\$ 1,292,625			
Revenues:						
Fines and Forfeitures	\$ -	\$ 904	\$ 904	100.00%	\$ 9,771	100.00%
Miscellaneous	-	-	-	-	80	-
Revenues without Use of Fund Balance	-	904	904	100.00%	9,851	100.82%
Use of Fund Balance	124,900	123,996	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 124,900</u>	<u>\$ 124,900</u>	<u>\$ 904</u>	0.72%	<u>\$ 9,851</u>	1.04%
Appropriations:						
Police Services	\$ 124,900	\$ 124,900	\$ -	0.00%	\$ 39,755	4.18%
TOTAL APPROPRIATIONS	<u>\$ 124,900</u>	<u>\$ 124,900</u>	<u>\$ -</u>	0.00%	<u>\$ 39,755</u>	4.18%
Projected Fund Balance December 31	\$ 1,167,725	\$ 1,168,629				
Estimated Fund Balance as of Report Date			\$ 1,293,529			

YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 4,279,922	\$ 4,279,922	\$ 4,279,922			
Revenues:						
Charges for Services	\$ 781,737	\$ 781,737	\$ 67,579	8.64%	\$ 68,186	9.53%
Investment Income	-	-	5,101	-	9,972	-
TOTAL REVENUES	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 72,680</u>	9.30%	<u>\$ 78,158</u>	10.93%
Appropriations:						
Sheriff	\$ 718,973	\$ 718,973	\$ 8,312	1.16%	\$ 31,753	4.87%
Appropriations without Contribution to Fund Balance	718,973	718,973	8,312	1.16%	31,753	4.87%
Contribution to Fund Balance	62,764	62,764	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 8,312</u>	1.06%	<u>\$ 31,753</u>	4.44%
Projected Fund Balance December 31	\$ 4,342,686	\$ 4,342,686				
Estimated Fund Balance as of Report Date			\$ 4,344,290			

YTD FINANCIAL REPORT 2021 | 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 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 369,318	\$ 369,318	\$ 369,318			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 2,925	100.00%
Revenues without Use of Fund Balance	-	-	-	-	2,925	100.00%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 2,925	1.44%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 169,318	\$ 169,318				
Estimated Fund Balance as of Report Date			\$ 369,318			

YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 307,626	\$ 307,626	\$ 307,626			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 88,816	100.00%
Revenues without Use of Fund Balance	-	-	-	-	88,816	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 88,816	30.75%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 207,626	\$ 207,626				
Estimated Fund Balance as of Report Date			\$ 307,626			

YTD FINANCIAL REPORT 2021 | 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 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021		Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 327,353	\$ 327,353	\$ 327,353			
Revenues:						
Investment Income	\$ -	\$ -	\$ 28	-	\$ 29	-
Revenues without Use of Fund Balance	-	-	28	-	29	-
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 28	0.03%	\$ 29	0.01%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 227,353	\$ 227,353				
Estimated Fund Balance as of Report Date			\$ 327,381			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,322,298	\$ 2,322,298	\$ 2,322,298			
Revenues:						
Taxes	\$ 827,600	\$ 827,600	\$ 54,230	6.55%	\$ 70,514	8.01%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,138,385	1,138,385	-	0.00%	-	0.00%
Investment Income	-	-	109	-	3,081	-
TOTAL REVENUES	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 454,339</u>	19.20%	<u>\$ 473,595</u>	19.75%
Appropriations:						
Stadium Operations	\$ 2,146,746	\$ 2,146,746	\$ 1,624,679	75.68%	\$ 1,608,247	75.58%
Appropriations without Contribution to Fund Balance	2,146,746	2,146,746	1,624,679	75.68%	1,608,247	75.58%
Contribution to Fund Balance	219,239	219,239	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 1,624,679</u>	68.67%	<u>\$ 1,608,247</u>	67.08%
Projected Fund Balance December 31	\$ 2,541,537	\$ 2,541,537				
Estimated Fund Balance as of Report Date			\$ 1,151,958			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 383,609	\$ 383,609	\$ 383,609			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 45,008	300.05%	\$ -	0.00%
Investment Income	-	-	10	-	-	-
Revenues without Use of Fund Balance	15,000	15,000	45,018	300.12%	-	0.00%
Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 45,018	150.06%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 368,609	\$ 368,609				
Estimated Fund Balance as of Report Date			\$ 428,627			

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Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Infinite Energy Center and parking facility. Hotel-Motel taxes are receipted 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Fund Balance as of January 1	\$ 34,171,974	\$ 34,171,974	\$ 34,171,974			
Revenues:						
Taxes	\$ 9,554,180	\$ 9,554,180	\$ 512,142	5.36%	\$ 858,593	7.27%
Charges for Services	150	150	509	339.33%	-	0.00%
Investment Income	-	-	7,620	-	14,123	-
Revenues without Use of Fund Balance	9,554,330	9,554,330	520,271	5.45%	872,716	7.39%
Use of Fund Balance	5,162,690	5,162,690	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,717,020	\$ 14,717,020	\$ 520,271	3.54%	\$ 872,716	6.82%
Appropriations:						
Facility Debt	\$ 11,297,115	\$ 11,297,115	\$ -	0.00%	\$ -	0.00%
Tourism	3,419,905	3,419,905	777,721	22.74%	947,913	23.14%
TOTAL APPROPRIATIONS	\$ 14,717,020	\$ 14,717,020	\$ 777,721	5.28%	\$ 947,913	7.40%
Projected Fund Balance December 31	\$ 29,009,284	\$ 29,009,284				
Estimated Fund Balance as of Report Date			\$ 33,914,524			

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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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 670,470	\$ 670,470	\$ 670,470			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 27,279	16.33%	\$ 27,178	16.99%
Investment Income	-	-	18	-	570	-
Miscellaneous	1,190,000	1,224,797	146,027	11.92%	130,384	11.29%
Other Financing Sources	810,000	810,000	135,000	16.67%	6,667	16.67%
Revenues without Use of Net Position	2,167,000	2,201,797	308,324	14.00%	164,799	12.17%
Use of Net Position	290,598	255,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,457,598	\$ 2,457,598	\$ 308,324	12.55%	\$ 164,799	10.95%
Appropriations:						
Transportation*	\$ 2,446,598	\$ 2,446,598	\$ 276,147	11.29%	\$ 158,624	10.60%
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	\$ 2,457,598	\$ 2,457,598	\$ 276,147	11.24%	\$ 158,624	10.54%
Projected Net Position December 31	\$ 379,872	\$ 414,669				
Estimated Net Position as of Report Date			\$ 702,647			

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

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Economic Development Operating Fund (530)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 2,232,488	\$ 2,232,488	\$ 2,232,488			
Revenues:						
Investment Income	\$ -	\$ -	\$ -	-	\$ 4,809	-
Miscellaneous	5,176,600	5,176,600	260,709	5.04%	185,480	4.69%
Revenues without Use of Net Position	5,176,600	5,176,600	260,710	5.04%	190,289	4.81%
Use of Net Position	436,097	436,097	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,612,697	\$ 5,612,697	\$ 260,710	4.65%	\$ 190,289	3.51%
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,612,697	5,612,697	126,945	2.26%	193,860	3.57%
Total Non-Departmental	5,612,697	5,612,697	126,945	2.26%	193,860	3.57%
TOTAL APPROPRIATIONS	\$ 5,612,697	\$ 5,612,697	\$ 126,945	2.26%	\$ 193,860	3.57%
Projected Net Position December 31	\$ 1,796,391	\$ 1,796,391				
Estimated Net Position as of Report Date			\$ 2,366,253			

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Local Transit Operating Fund (515)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 11,286,369	\$ 11,286,369	\$ 11,286,369			
Revenues:						
Charges for Services	\$ 3,294,045	\$ 3,294,045	\$ 187,689	5.70%	\$ 589,626	14.90%
Investment Income	36,530	36,530	12,190	33.37%	19,301	10.16%
Miscellaneous	5,000	5,000	483	9.66%	3,698	18.49%
Other Financing Sources	3,500,000	3,500,000	583,333	16.67%	1,958,333	16.67%
Revenues without Use of Net Position	6,835,575	6,835,575	783,695	11.46%	2,570,958	16.15%
Use of Net Position	5,170,015	5,170,015	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,005,590	\$ 12,005,590	\$ 783,695	6.53%	\$ 2,570,958	15.39%
Appropriations:						
Transportation*	\$ 12,005,590	\$ 12,005,590	\$ 458,600	3.82%	\$ 510,765	3.06%
TOTAL APPROPRIATIONS	\$ 12,005,590	\$ 12,005,590	\$ 458,600	3.82%	\$ 510,765	3.06%
Projected Net Position December 31	\$ 6,116,354	\$ 6,116,354				
Estimated Net Position as of Report Date			\$ 11,611,464			

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

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Solid Waste Operating Fund (595)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 28,735,653	\$ 28,735,653	\$ 28,735,653			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	44,407,398	44,407,398	7,176,797	16.16%	7,009,045	16.95%
Investment Income	154,550	154,550	48,126	31.14%	185,503	21.82%
Contributions and Donations	-	100,000	-	0.00%	-	-
Miscellaneous	100	100	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,512,048	\$ 45,612,048	\$ 7,224,923	15.84%	\$ 7,194,548	16.74%
Appropriations:						
Support Services	\$ 45,448,143	\$ 45,548,143	\$ 3,665,401	8.05%	\$ 3,396,196	8.33%
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	45,458,143	45,558,143	3,665,401	8.05%	3,396,196	8.32%
Working Capital Reserve	53,905	53,905	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 45,512,048	\$ 45,612,048	\$ 3,665,401	8.04%	\$ 3,396,196	7.90%
Projected Net Position December 31	\$ 28,789,558	\$ 28,789,558				
Estimated Net Position as of Report Date			\$ 32,295,175			

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

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Stormwater Operating Fund (590)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 11,631,827	\$ 11,631,827	\$ 11,631,827			
Revenues:						
Charges for Services	\$ 30,789,231	\$ 30,789,231	\$ 23,799	0.08%	\$ 89,236	0.30%
Investment Income	28,100	28,100	1,124	4.00%	29,092	8.82%
Miscellaneous	-	-	4	-	-	0.00%
Revenues without Use of Net Position	30,817,331	30,817,331	24,927	0.08%	118,328	0.39%
Use of Net Position	1,069,505	1,021,279	-	0.00%	-	-
TOTAL REVENUES	\$ 31,886,836	\$ 31,838,610	\$ 24,927	0.08%	\$ 118,328	0.39%
Appropriations:						
Planning and Development	\$ 1,205,570	\$ 1,205,570	\$ 168,521	13.98%	\$ 154,131	15.99%
Water Resources*	30,516,266	30,468,040	4,456,904	14.63%	4,416,814	15.01%
Non-Departmental:						
Reserves - Compensation	125,000	125,000	-	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	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,886,836	\$ 31,838,610	\$ 4,625,425	14.53%	\$ 4,570,945	14.92%
Projected Net Position December 31	\$ 10,562,322	\$ 10,610,548				
Estimated Net Position as of Report Date			\$ 7,031,329			

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

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Water and Sewer Operating Fund (501)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 131,388,533	\$ 131,388,533	\$ 131,388,533			
Revenues:						
Charges for Services	\$ 347,235,676	\$ 347,435,676	\$ 40,751,364	11.73%	\$ 40,819,922	11.75%
Investment Income	305,800	305,800	139,019	45.46%	408,443	40.84%
Contributions and Donations	20,903,318	20,903,318	6,517,241	31.18%	4,636,028	26.04%
Miscellaneous	50,000	50,000	103,344	206.69%	61,592	89.17%
TOTAL REVENUES	\$ 368,494,794	\$ 368,694,794	\$ 47,510,968	12.89%	\$ 45,925,985	11.89%
Appropriations:						
Planning and Development	\$ 985,526	\$ 974,427	\$ 138,697	14.23%	\$ 163,428	16.27%
Water Resources*	363,461,506	363,047,039	53,611,015	14.77%	56,797,556	14.78%
Non-Departmental:						
Reserves - Compensation	1,292,000	1,292,000	-	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	1,407,000	1,407,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	365,854,032	365,428,466	53,749,712	14.71%	56,960,984	14.75%
Working Capital Reserve	2,640,762	3,266,328	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 368,494,794	\$ 368,694,794	\$ 53,749,712	14.58%	\$ 56,960,984	14.75%
Projected Net Position December 31	\$ 134,029,295	\$ 134,654,861				
Estimated Net Position as of Report Date			\$ 125,149,789			

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

YTD FINANCIAL REPORT 2021 | 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 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021		Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 15,394,149	\$ 15,394,149	\$ 15,394,149			
Revenues:						
Charges for Services	\$ 92,601,548	\$ 92,601,548	\$ 13,616,990	14.70%	\$ 12,906,988	14.95%
Investment Income	28,100	28,100	23,196	82.55%	47,955	29.97%
Miscellaneous	268,438	268,438	48,053	17.90%	66,702	27.40%
TOTAL REVENUES	\$ 92,898,086	\$ 92,898,086	\$ 13,688,239	14.73%	\$ 13,021,645	15.01%
Appropriations:						
County Administration	\$ 5,578,690	\$ 5,529,922	\$ 736,294	13.31%	\$ 732,316	12.78%
Financial Services	11,685,010	11,644,166	1,632,113	14.02%	1,627,826	14.20%
Human Resources	4,859,404	4,859,404	573,935	11.81%	623,720	13.70%
Information Technology Services	47,226,935	47,096,359	4,979,751	10.57%	5,420,580	12.32%
Law	2,824,829	2,793,461	426,814	15.28%	402,270	14.68%
Support Services	18,835,886	18,810,148	2,066,883	10.99%	1,974,929	11.91%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,871,000	1,871,000	70,472	3.77%	135,405	8.31%
Total Non-Departmental	1,874,000	1,874,000	70,472	3.76%	135,405	8.30%
Appropriations without Working Capital Reserve	92,884,754	92,607,460	10,486,262	11.32%	10,917,046	12.59%
Working Capital Reserve	13,332	290,626	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 92,898,086	\$ 92,898,086	\$ 10,486,262	11.29%	\$ 10,917,046	12.59%
Projected Net Position December 31	\$ 15,407,481	\$ 15,684,775				
Estimated Net Position as of Report Date			\$ 18,596,126			

YTD FINANCIAL REPORT 2021 | 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 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021		Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 2,687,873	\$ 2,687,873	\$ 2,687,873			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 375,000	16.67%	\$ 375,000	16.67%
Investment Income	8,430	8,430	1,708	20.26%	11,337	25.77%
Revenues without Use of Net Position	2,258,430	2,258,430	376,708	16.68%	386,337	16.84%
Use of Net Position	72,942	72,942	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,331,372	\$ 2,331,372	\$ 376,708	16.16%	\$ 386,337	16.45%
Appropriations:						
Financial Services	\$ 2,331,372	\$ 2,331,372	\$ 33,408	1.43%	\$ 73,595	3.13%
TOTAL APPROPRIATIONS	\$ 2,331,372	\$ 2,331,372	\$ 33,408	1.43%	\$ 73,595	3.13%
Projected Net Position December 31	\$ 2,614,931	\$ 2,614,931				
Estimated Net Position as of Report Date			\$ 3,031,173			

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Fleet Management Fund (610)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 1,157,662	\$ 1,157,662	\$ 1,157,662			
Revenues:						
Charges for Services	\$ 9,542,250	\$ 9,542,250	\$ 1,170,286	12.26%	\$ 1,281,466	14.64%
Miscellaneous	292,000	292,000	6,074	2.08%	4,942	1.34%
Other Financing Sources	-	-	3,200	-	4,600	-
TOTAL REVENUES	\$ 9,834,250	\$ 9,834,250	\$ 1,179,560	11.99%	\$ 1,291,008	14.16%
Appropriations:						
Support Services	\$ 8,445,343	\$ 8,389,503	\$ 1,131,574	13.49%	\$ 1,112,203	13.65%
Non-Departmental:						
Reserves - Compensation	131,000	131,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	419,500	419,500	69,917	16.67%	110,833	16.67%
Total Non-Departmental	554,500	554,500	69,917	12.61%	110,833	15.38%
Appropriations without Working Capital Reserve	8,999,843	8,944,003	1,201,491	13.43%	1,223,036	13.79%
Working Capital Reserve	834,407	890,247	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,834,250	\$ 9,834,250	\$ 1,201,491	12.22%	\$ 1,223,036	13.41%
Projected Net Position December 31	\$ 1,992,069	\$ 2,047,909				
Estimated Net Position as of Report Date			\$ 1,135,731			

YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 32,587,204	\$ 32,587,204	\$ 32,587,204			
Revenues:						
Charges for Services	\$ 72,217,516	\$ 72,217,516	\$ 11,532,108	15.97%	\$ 13,043,664	19.66%
Investment Income	98,350	98,350	43,829	44.56%	115,583	21.40%
Miscellaneous	-	-	43,585	-	135,301	-
Revenues without Use of Net Position	72,315,866	72,315,866	11,619,522	16.07%	13,294,548	19.88%
Use of Net Position	2,766,183	2,766,183	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,082,049	\$ 75,082,049	\$ 11,619,522	15.48%	\$ 13,294,548	19.70%
Appropriations:						
Human Resources	\$ 75,072,049	\$ 75,072,049	\$ 11,549,934	15.39%	\$ 11,496,352	17.04%
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	\$ 75,082,049	\$ 75,082,049	\$ 11,549,934	15.38%	\$ 11,496,352	17.03%
Projected Net Position December 31	\$ 29,821,021	\$ 29,821,021				
Estimated Net Position as of Report Date			\$ 32,656,792			

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Risk Management Fund (602)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 4,221,481	\$ 4,221,481	\$ 4,221,481			
Revenues:						
Charges for Services	\$ 7,861,423	\$ 7,861,423	\$ 1,310,237	16.67%	\$ 1,141,667	16.67%
Investment Income	23,885	23,885	13,300	55.68%	28,226	19.07%
Miscellaneous	-	-	5	-	5	-
Revenues without Use of Net Position	7,885,308	7,885,308	1,323,542	16.78%	1,169,898	16.72%
Use of Net Position	1,968,448	1,968,448	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,853,756	\$ 9,853,756	\$ 1,323,542	13.43%	\$ 1,169,898	12.32%
Appropriations:						
Financial Services	\$ 9,843,756	\$ 9,843,756	\$ 4,758,588	48.34%	\$ 3,870,817	40.82%
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	\$ 9,853,756	\$ 9,853,756	\$ 4,758,588	48.29%	\$ 3,870,817	40.76%
Projected Net Position December 31	\$ 2,253,033	\$ 2,253,033				
Estimated Net Position as of Report Date			\$ 786,435			

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Workers' Compensation Fund (604)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 02/28/2021	Actuals YTD as of 02/28/2021	% Actual to Current Budget	Actuals YTD as of 02/29/2020	% Actual to 02/29/2020 Budget
Estimated Net Position January 1	\$ 8,541,706	\$ 8,541,706	\$ 8,541,706			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 666,667	16.67%	\$ 583,333	16.67%
Investment Income	35,125	35,125	11,032	31.41%	39,303	19.41%
Miscellaneous	-	-	-	-	6,236	-
Revenues without Use of Net Position	4,035,125	4,035,125	677,699	16.79%	628,872	16.99%
Use of Net Position	1,539,491	1,539,491	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,574,616	\$ 5,574,616	\$ 677,699	12.16%	\$ 628,872	11.26%
Appropriations:						
Human Resources	\$ 5,564,616	\$ 5,564,616	\$ 942,140	16.93%	\$ 937,305	16.81%
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	\$ 5,574,616	\$ 5,574,616	\$ 942,140	16.90%	\$ 937,305	16.78%
Projected Net Position December 31	\$ 7,002,215	\$ 7,002,215				
Estimated Net Position as of Report Date			\$ 8,277,265			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 2/28/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 70,250	\$ 2,343,958	\$ 2,273,708	GCID20210168 Approval to accept a donation in the amount of \$10,147.99 from the Community Foundation of Northeast Georgia. Funds will be used to support the operations of the Lawrenceville Community Garden located at Rhodes Jordan Park. The donation was provided from the Belle and Louise Cofer Fund.	\$ 10,148	\$ 10,148
				GCID20210049 Approval to accept a grant in the amount of \$2,263,560.00 from the Center for Tech and Civic Life (CTCL) to assist with the funding for the purpose of planning and operationalizing safe and secure election administration. Approval/authorization for the Chairwoman or designee to sign any and all related documents.	2,263,560	2,263,560
				Total: Contributions and Donations	2,273,708	2,273,708
Use of Fund Balance	18,864,373	18,462,639	(401,734)	To adjust budget for 90 day job vacancies.	(96,468)	(401,734)
<i>Total: General Fund</i>			1,871,974		2,177,240	1,871,974
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	2,274,605	2,092,935	(181,670)	To adjust budget for 90 day job vacancies.	(25,751)	(181,670)
<i>Total: Development and Enforcement Services District Fund</i>			(181,670)		(25,751)	(181,670)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	19,316,251	19,265,465	(50,786)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100
				To adjust budget for 90 day job vacancies.	-	(52,886)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(50,786)		-	(50,786)
Police Services District Fund (106)						
Use of Fund Balance	22,450,197	22,370,564	(79,633)	To adjust budget for 90 day job vacancies.	(14,028)	(79,633)
<i>Total: Police Services District Fund</i>			(79,633)		(14,028)	(79,633)
Recreation Fund (105)						
Use of Fund Balance	10,344,759	10,245,553	(99,206)	To adjust budget for 90 day job vacancies.	(53,616)	(99,206)
<i>Total: Recreation Fund</i>			(99,206)		(53,616)	(99,206)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	8,939,212	8,944,443	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	-	1,841
				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPLOST Program.	-	3,390
<i>Total: Street Lighting Fund</i>			5,231		-	5,231
E-911 Fund (095)						
Use of Fund Balance	7,564,306	7,711,873	147,567	GCID20210212 Approval for the Chairwoman to execute a Supplemental Intergovernmental Agreement between Gwinnett County and the City of Lilburn concerning 911 services.	147,567	147,567
<i>Total: E-911 Fund</i>			147,567		147,567	147,567
Police Special Justice Fund (070)						
Fines and Forfeitures	-	10,961	10,961	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,961	10,961
Use of Fund Balance	234,110	223,149	(10,961)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(10,961)	(10,961)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	904	904	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	904	904
Use of Fund Balance	124,900	123,996	(904)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(904)	(904)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Miscellaneous	1,190,000	1,224,797	34,797	GCID20201189 Approval for the Chairwoman to execute the 6th Amendment to the Lease Agreement between Gwinnett County and Gwinnett Aero, LLC.	-	30,239
				GCID20201190 Approval for the Chairwoman to execute the 2nd Amendment to the Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	3,168
				GCID20201191 Approval for the Chairwoman to execute the 5th Amendment to the Lease Agreement between Gwinnett County and LZU Hangar, LLC.	-	1,390
				Total: Miscellaneous	-	34,797
Use of Net Position	290,598	255,801	(34,797)	GCID20201189 Approval for the Chairwoman to execute the 6th Amendment to the Lease Agreement between Gwinnett County and Gwinnett Aero, LLC.	-	(30,239)
				GCID20201190 Approval for the Chairwoman to execute the 2nd Amendment to the Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	(3,168)
				GCID20201191 Approval for the Chairwoman to execute the 5th Amendment to the Lease Agreement between Gwinnett County and LZU Hangar, LLC.	-	(1,390)
				Total: Use of Net Position	-	(34,797)
<i>Total: Airport Operating Fund</i>			-		-	-
Solid Waste Operating Fund (595)						
Contributions and Donations	-	100,000	100,000	GCID20201192 Approval/authorization to accept a cash grant of up to \$100,000.00 from The Recycling Partnership for the implementation of recycling education initiatives within unincorporated Gwinnett County. Approval/authorization for the Chairwoman or designee to execute grant documents and any other necessary documents. Subject to approval as to form by the Law Department. This grant is funded through The Recycling Partnership with matching County funds up to \$100,000.00. Contract to follow.	100,000	100,000
<i>Total: Solid Waste Operating Fund</i>			100,000		100,000	100,000

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Use of Net Position	1,069,505	1,021,279	(48,226)	To adjust budget for 90 day job vacancies.	-	(48,226)
<i>Total: Stormwater Operating Fund</i>			(48,226)		-	(48,226)
Water and Sewer Operating Fund (501)						
Charges for Services	347,235,676	347,435,676	200,000	GCID20201136 Approval for the Chairwoman to execute a Developer Participation Agreement between Gwinnett County, the Gwinnett County Water and Sewerage Authority, Darron P. Britt and Buddy Ray Johnson, to outline the responsibilities of the parties as it pertains to the installation of a pump station for a proposed development in unincorporated Gwinnett County.	-	200,000
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000
Total Revenue Budget Adjustments			\$ 1,865,251		\$ 2,331,412	\$ 1,865,251

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 2/28/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,205,659	\$ 2,156,155	\$ (49,504)	To adjust budget for 90 day job vacancies.	\$ (16,501)	\$ (49,504)
Financial Services	10,025,621	10,008,212	(17,409)	To adjust budget for 90 day job vacancies.	(13,057)	(17,409)
Transportation	24,892,267	24,639,536	(252,731)	To adjust budget for 90 day job vacancies.	(48,863)	(252,731)
Corrections	20,098,149	20,089,609	(8,540)	Transfer from Non-Departmental: Inmate Medical Reserve.	-	18,000
				To adjust budget for 90 day job vacancies.	-	(26,540)
				Total: Corrections	-	(8,540)
Community Services	16,956,874	16,927,157	(29,717)	To adjust budget for 90 day job vacancies.	(12,818)	(39,865)
				GCID20210168 Approval to accept a donation in the amount of \$10,147.99 from the Community Foundation of Northeast Georgia. Funds will be used to support the operations of the Lawrenceville Community Garden located at Rhodes Jordan Park. The donation was provided from the Belle and Louise Cofer Fund.	10,148	10,148
				Total: Community Services	(2,670)	(29,717)
Community Services - Elections	5,422,418	7,670,293	2,247,875	To adjust budget for 90 day job vacancies.	(5,229)	(15,685)
				GCID20210049 Approval to accept a grant in the amount of \$2,263,560.00 from the Center for Tech and Civic Life (CTCL) to assist with the funding for the purpose of planning and operationalizing safe and secure election administration. Approval/authorization for the Chairwoman or designee to sign any and all related documents.	2,263,560	2,263,560
				Total: Community Services Elections	2,258,331	2,247,875
Juvenile Court	8,787,291	9,256,591	469,300	Transfer from Non-Departmental: Court Reporters Reserve.	-	54,300
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	352,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				Total: Juvenile Court	-	469,300
Sheriff	111,219,047	111,841,547	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	622,500
				Total: Sheriff	-	622,500

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	26,844,236	29,193,736	2,349,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,072,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	277,500
				Total: Judiciary	-	2,349,500
Probate Court	3,384,893	3,467,393	82,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	2,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	-	82,500
Solicitor General	6,494,601	6,495,101	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental:						
Reserves - Court Interpreters	751,750	408,750	(343,000)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(277,500)
				Transfer to Probate Court.	-	(2,500)
				Total: Reserves - Court Interpreters	-	(343,000)
Reserves - Court Reporters	223,121	168,321	(54,800)	Transfer to Juvenile Court.	-	(54,300)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(54,800)
Reserves - Indigent Defense	5,630,000	3,126,000	(2,504,000)	Transfer to Juvenile Court.	-	(352,000)
				Transfer to Judiciary.	-	(2,072,000)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,504,000)
Reserves - Prisoner Medical	1,503,799	863,299	(640,500)	Transfer to Corrections.	-	(18,000)
				Transfer to Sheriff.	-	(622,500)
				Total: Reserves - Prisoner Medical	-	(640,500)
			(3,542,300)	Total: Non-Departmental	-	(3,542,300)
<i>Total: General Fund</i>			1,871,974		2,177,240	1,871,974
Development and Enforcement Services District Fund (104)						
Planning and Development	13,189,021	13,007,351	(181,670)	To adjust budget for 90 day job vacancies.	(25,751)	(181,670)
<i>Total: Development and Enforcement Services District Fund</i>			(181,670)		(25,751)	(181,670)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,110,620	1,089,740	(20,880)	To adjust budget for 90 day job vacancies.	-	(20,880)
Fire and Emergency Services	137,315,973	137,286,067	(29,906)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Services, cont.				To adjust budget for 90 day job vacancies.	-	(32,006)
				Total: Fire and Emergency Services	-	(29,906)
<i>Total: Fire and Emergency Services District Fund</i>			(50,786)		-	(50,786)
Police Services District Fund (106)						
Police Services	134,129,516	134,174,883	45,367	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	(14,028)	(79,633)
				Total: Police Services	(14,028)	45,367
Recorder's Court	2,105,796	2,159,796	54,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	14,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	40,000
				Total: Recorder's Court	-	54,000
Non-Departmental	5,108,250	4,929,250	(179,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(14,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(40,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				Total: Non-Departmental	-	(179,000)
<i>Total: Police Services District Fund</i>			(79,633)		(14,028)	(79,633)
Recreation Fund (105)						
Community Services	47,555,893	47,456,687	(99,206)	To adjust budget for 90 day job vacancies.	(53,616)	(99,206)
<i>Total: Recreation Fund</i>			(99,206)		(53,616)	(99,206)
Street Lighting Fund (002)						
Transportation	8,385,664	8,390,895	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	-	1,841
				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPLOST Program.	-	3,390
<i>Total: Street Lighting Fund</i>			5,231		-	5,231

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Non-Departmental	5,256,223	5,403,790	147,567	GCID20210212 Approval for the Chairwoman to execute a Supplemental Intergovernmental Agreement between Gwinnett County and the City of Lilburn concerning 911 services.	147,567	147,567
<i>Total: E-911 Fund</i>			147,567		147,567	147,567
Solid Waste Operating Fund (595)						
Support Services	45,448,143	45,548,143	100,000	GCID20201192 Approval/authorization to accept a cash grant of up to \$100,000.00 from The Recycling Partnership for the implementation of recycling education initiatives within unincorporated Gwinnett County. Approval/authorization for the Chairwoman or designee to execute grant documents and any other necessary documents. Subject to approval as to form by the Law Department. This grant is funded through The Recycling Partnership with matching County funds up to \$100,000.00. Contract to follow.	100,000	100,000
<i>Total: Solid Waste Operating Fund</i>			100,000		100,000	100,000
Stormwater Operating Fund (590)						
Water Resources	30,516,266	30,468,040	(48,226)	To adjust budget for 90 day job vacancies.	-	(48,226)
<i>Total: Stormwater Operating Fund</i>			(48,226)		-	(48,226)
Water and Sewer Operating Fund (501)						
Planning and Development	985,526	974,427	(11,099)	To adjust budget for 90 day job vacancies.	-	(11,099)
Water Resources	363,461,506	363,047,039	(414,467)	To adjust budget for 90 day job vacancies.	(78,321)	(414,467)
Working Capital Reserve	2,640,762	3,266,328	625,566	GCID20201136 Approval for the Chairwoman to execute a Developer Participation Agreement between Gwinnett County, the Gwinnett County Water and Sewerage Authority, Darron P. Britt and Buddy Ray Johnson, to outline the responsibilities of the parties as it pertains to the installation of a pump station for a proposed development in unincorporated Gwinnett County.	-	200,000
				To adjust budget for 90 day job vacancies.	78,321	425,566
				Total: Working Capital Reserve	78,321	625,566
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
County Administration	5,578,690	5,529,922	(48,768)	To adjust budget for 90 day job vacancies.	(28,176)	(48,768)
Financial Services	11,685,010	11,644,166	(40,844)	To adjust budget for 90 day job vacancies.	(11,252)	(40,844)
Information Technology	47,226,935	47,096,359	(130,576)	To adjust budget for 90 day job vacancies.	(57,366)	(130,576)
Law	2,824,829	2,793,461	(31,368)	To adjust budget for 90 day job vacancies.	-	(31,368)
Support Services	18,835,886	18,810,148	(25,738)	To adjust budget for 90 day job vacancies.	(19,303)	(25,738)
Working Capital Reserve	13,332	290,626	277,294	To adjust budget for 90 day job vacancies.	116,097	277,294
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management Fund (610)						
Support Services	8,445,343	8,389,503	(55,840)	To adjust budget for 90 day job vacancies.	(41,396)	(55,840)
Working Capital Reserve	834,407	890,247	55,840	To adjust budget for 90 day job vacancies.	41,396	55,840
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ 1,865,251		\$ 2,331,412	\$ 1,865,251

GWINNETT COUNTY, GEORGIA

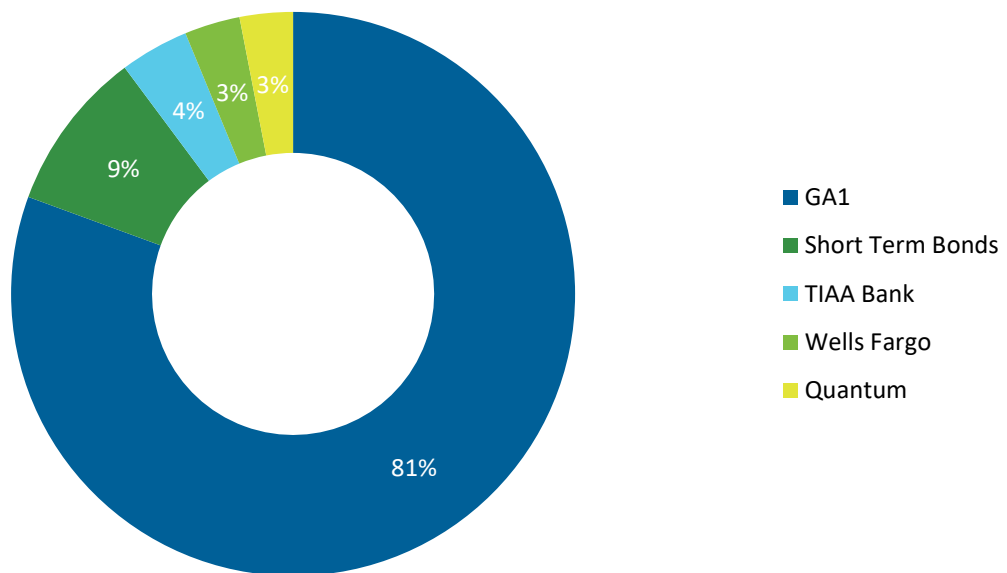
Semi-Annual Investment Report as of December 31, 2020

Financial Position as of December 31, 2020

As of the report date, the County is managing \$2,085,691,809 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	\$ 1,099,267,592	52.7%
Securities (Maturity <1yr)	115,846,349	5.6%
Non-Interest Bearing	39,979,402	1.9%
Bond Portfolio	350,153,839	16.8%
Investment Portfolio (Maturity >1yr)	<u>480,444,627</u>	<u>23.0%</u>
Total	\$ 2,085,691,809	100.0%

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.

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	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
GA1	80.6	\$ 1,011,441,069	0.06
Short Term Securities	9.2	115,846,349	1.44
Certificates of Deposit	3.9	49,500,000	0.30
Non-Interest Bearing (WF)	3.2	39,979,402	0.00
Money Market, Interest Bearing	<u>3.1</u>	<u>38,262,173</u>	0.17
Total	100.00	\$1,255,093,343	0.20 *

*Excludes non-interest bearing from the yield calculation

At December 31, 2020, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was 0.20% compared to 1.80% at December 31, 2019.

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%] trailed the S&P GIP Gov benchmark [0.25%] by 5 basis points [.05%]. The WAC [0.20%] exceeded the GA1 benchmark [0.16%] by 4 basis points [.04%].

At December 31, 2020, bank deposits held by TIAA Bank (formerly EverBank), Quantum Bank, and Wells Fargo Bank (WF) totaled \$78,305,924. 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, 2020, 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, 2020, the County held \$115,846,349 in short-term securities with final maturities of less than 1 year. \$56,877,163 were in Operating Funds, \$6,055,909 in 2009 Sales Tax, \$21,193,104 in 2014 Sales Tax, and \$31,720,173 in 2017 Sales Tax. At December 31, 2020, these bonds had a weighted average maturity of 223 days.

Bond Portfolio

Balances in the Sinking Fund Accounts at GA1 totaled \$29,826,165 at December 31, 2020. The Bank of New York Mellon serves as custodian for these accounts. As of December 31, 2020 there was \$15,871,943 remaining in the construction account held at GA1 for the 2018 Development Authority Bonds, for which Regions Bank serves as custodian. On June 11, 2020 the County closed on its 2020 Tax Allocation District Bonds. As of December 31, 2020 there was \$29,195,777 held in deposits at GA1 with Regions Bank as custodian. On September 29, 2020 the Development Authority closed on its 2020 Rowen Project Bonds. As of December 31, 2020 there was \$9,558,606 held in deposits at GA1 with Regions Bank as Custodian. On October 6, 2020, the Development Authority closed on its 2020B Bonds for the expansion of the Infinite Energy Center. As of December 31, 2020 there was \$75,002,649 held in deposits at GA1 with Regions Bank

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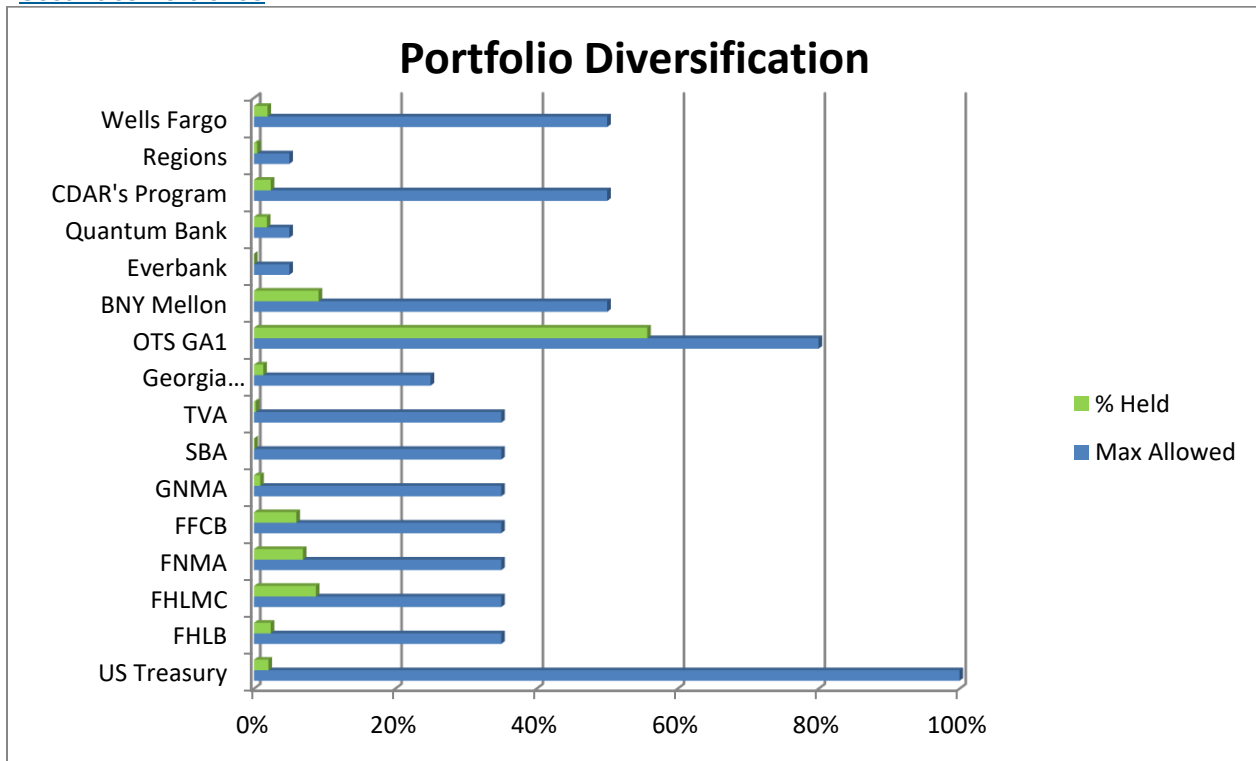
as Custodian. On December 29, 2020, the Water and Sewerage Authority closed on its 2020 Bonds. As of December 31, 2020 there was \$190,698,699 on deposit with Bank of New York Mellon. The Bank of New York Mellon serves as Custodian. The Bond Portfolio represented 16.8% of the Total Portfolio at December 31, 2020. The investment of these funds is designated by bond covenants.

Investment Portfolio

The nominal value of Long-Term Investment Securities at December 31, 2020 was \$480,444,627 compared to \$680,132,593 at December 31, 2019. These funds represented 23.0% of the Total Portfolio at December 31, 2020, compared to 38.7% at December 31, 2019.

For the period ended December 31, 2020, bank and investment income earned among all funds totaled \$17,903,922, and of this total, Sales Tax Funds earned \$5,772,669. For the fiscal year 2019, bank and investment income earned among all funds totaled \$33,813,503, and of this total, Sales Tax Funds earned \$10,406,121. The drop in investment revenue versus the same period last year is attributable to the effect that the COVID-19 pandemic had on financial markets. The 2020 revenue amount includes \$203,273 interest earned through CARES Act deposits. This revenue may only be used on approved grant expenses.

Securities Portfolios



At December 31, 2020, the market value of the entire Securities Portfolio totaled \$608,954,783 and included short-term and long-term internally managed funds and funds managed by Atlanta Capital Management and Chandler Asset Management. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2009, 2014, and 2017 Sales Tax Portfolios with a total market value of \$166,853,879. Chandler

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Asset Management manages a portion of the Operating and 2017 Sales Tax Portfolios with a total market value of \$46,858,902.

Portfolio	Market Value	Nominal Values	Weighted Average Maturity	Yield to Maturity
Operating	\$364,786,808	\$356,725,401	1.6 yrs	1.4%
2009 Sales Tax – Total	10,050,763	10,007,840	0.6 yrs	0.5%
2014 Sales Tax - Total	35,310,260	35,039,709	0.7 yrs	1.0%
2017 Sales Tax - Total	<u>198,806,952</u>	<u>194,518,025</u>	1.4 yrs	1.3%
Total	\$608,954,783	\$596,290,975	1.5 yrs	1.4%

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

Agency	Amount Held (Nominal Value)	% of Total Portfolio	Policy Limit - % of Total Portfolio
FHLMC	\$ 182,619,270	8.8%	35%
FFCB	\$ 125,140,905	6.0%	35%
FNMA	\$ 144,376,170	6.9%	35%
FHLB	\$ 49,300,000	2.4%	35%
UST	\$ 42,825,000	2.1%	100%
GA Municipal Bonds	\$ 27,355,000	1.3%	25%
GNMA	\$ 18,440,421	0.9%	35%
TVA	\$ 5,000,000	0.2%	35%
SBA	\$ 1,234,208	0.0%	35%

MBS - Subclass of Agencies	Amount Held	% of Total Portfolio – Up to 25% Total
FHLMC MBS	\$102,098,478	4.9%
FNMA MBS	\$ 76,256,457	3.7%
GNMA MBS	\$ 18,440,421	0.9%
FFCB MBS	\$ 1,473,905	0.1%

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

Beginning June 29, 2018 the County began participating in a new program with Georgia Fund called Georgia Fund Plus which allocates a portion of the portfolio to short-term corporate paper. The target for this portfolio is 25 basis points above GA1. In 2019, the performance averaged 20 basis points over GA1. In March 2020 the State of Georgia withdrew all municipal deposits in the GA+ portfolio due to the State's liquidity concerns stemming from the COVID-19 virus. As of the report date, the County had liquidity funds totaling \$1,011,441,069 and bond funds totaling \$350,153,839 representing a total of \$1,361,594,908

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invested with GA1 managed by the State of Georgia. Gwinnett's share of the GA1 pool accounts for 5.0% of the total deposits of \$23.2 billion. The current yield for GA1 at December 31, 2020, was 0.06%, compared to 1.62% at December 31, 2019.

2020 US Treasury Rates

