



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
AUGUST 31, 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

SUBJECT: Monthly Financial Report for the Period Ended August 31, 2021

DATE: September 22, 2021

This report, which includes unaudited information for the fiscal year through August 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:

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Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 56

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 August and early September, including the reaffirmation of the County's AAA/Aaa credit rating by all three bond rating agencies and the continuation of fiscal year 2022 budget preparation. Highlights from these activities, as well as an update on residential and commercial real property tax appeals, are discussed below.

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. The narrative is followed by financial summaries for each of Gwinnett County's operating funds and concludes with a budget adjustments schedule for both revenues and appropriations.

Overview of Financial Variances

In 2021, real and personal property tax bills were mailed by August 15 and have an October 15 due date. However, in 2020, due to delays resulting from the pandemic, bills were mailed by October 1 with a December 1 due date. As a result of last year's delayed due date, property tax revenues across all tax-related funds reflect a \$25.1 million year-over-year increase – the increase includes both prior year property taxes collected in the current year and the first two weeks of current year collections. Last year's delayed tax bill deadline also resulted in a year-over-year increase in tax commissions (charges for services) in the General Fund.

Intangible recording taxes and real estate transfer taxes are coming in \$4.4 million higher than last year in the funds that receive them – the General, Development and Enforcement Services District, Fire and EMS District, Police Services District, Recreation, and Economic Development Tax Funds. This is due to increases in real estate activity.

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

The County continues to monitor the financial impact of the COVID-19 pandemic. While some revenues continue to show year-over-year decreases, such as fines and forfeitures in the General Fund and charges for services in the Local Transit Operating Fund, many other revenues reflect year-over-year increases as the County returns to normalcy, including:

- Charges for services in the General Fund, partially due to increases in judicial revenues
- Fines and forfeitures in the Police Services District Fund as additional court calendars were added to work through the backlog; additionally, more individuals are paying their citations due to increased collection efforts
- Charges for services in the Recreation Fund, due to increased participation in youth programs, summer camps, park activities at community centers, and aquatic center activities
- Miscellaneous revenues in the Recreation Fund, due to an increase in recreational facility and equipment rentals – these revenues have returned to pre-pandemic levels
- Hotel/motel tax revenues in the Tourism Fund, due to increases in occupancy rates and average daily room rates

- Miscellaneous revenues in the Economic Development Operating Fund, due to an increase in facility rentals by film production companies — these revenues have returned to pre-pandemic levels

Certain expenses/expenditures also reflect year-over-year variances related to the pandemic. Expenses in the Local Transit Operating Fund are down from last year, primarily due to CARES Act grant funding. Pandemic-related hazard pay (mostly for public safety departments) is up over last year. The current year reflects more than five months of hazard pay, or \$12.4 million; hazard pay for eligible employees was phased out in June 2021.

AAA/Aaa Bond Rating Reaffirmed by Rating Agencies

In August 2021, Moody's Investors Services, S&P Global Ratings, and Fitch Ratings reaffirmed Gwinnett County's AAA/Aaa bond rating (the highest possible), a distinction the County has held for more than 20 years. The prestigious rating determines the County's creditworthiness, allowing the County to issue or refinance debt at favorable rates, which reduces the interest paid by citizens.

The review by the three credit rating agencies was part of a bond refinancing effort for \$65.13 million in water and sewer bonds originally issued in 2011. The refinancing will save Gwinnett ratepayers an estimated \$7.4 million in interest payments over the next four years.

In their analyses of Gwinnett County's finances, the bond rating agencies cited the County's stability, strong fiscal position, strong budgetary performance and flexibility, low debt and pension burdens, and strong management and financial policies as reasons for the high scores.

Residential and Commercial Real Property Tax Appeals

Annual Notices of Assessment were mailed to all owners of residential and commercial real property on April 23, 2021. During the 45-day appeal period, taxpayers filed 5,045 residential and commercial real property tax appeals, a 61 percent decrease from the number of real property appeals filed last year. As of September 13, 2021, 60 percent of the appeals have been settled.

2022 Budget Preparation

As of the date of this report, departments and elected officials have submitted their capital and operating budget requests including revenue estimates and decision package proposals. From August 30, 2021, through September 2, 2021, departments and elected officials presented their 2022 business plans to Commission Chairwoman Nicole Hendrickson and members of the budget review committee for consideration. Business plan presentations have been recorded and are available for viewing on the [2022 Budget Review Meetings](#) page of Gwinnett County's website.

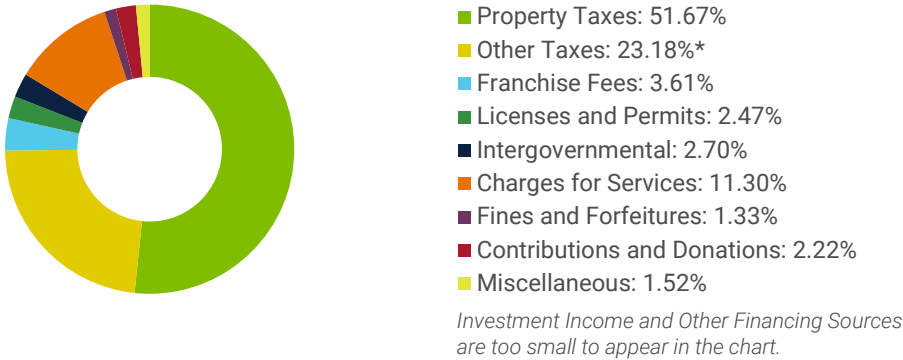
The budget review committee includes five Gwinnett residents who were invited by the Chairwoman to make recommendations for the proposed budget. Two members of this year's committee, David Cuffie and Asif Jessani, are returning members. New committee members this year are Matt DeReimer, Michelle Kang, and Hilda Abbot.

The Chairwoman's proposed 2022 budget will be made available to the public and news media when it is presented to commissioners in November. A public hearing on the budget will be held this December. By County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

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.

Property taxes, including motor vehicle taxes and title ad valorem taxes, make up approximately 51.7 percent of year-to-date revenues in the General Fund. This percentage is expected to increase in the coming months as collections through the October 15 property tax bill due date are received. Property taxes represent approximately 75 percent of the fund’s annual revenue budget.

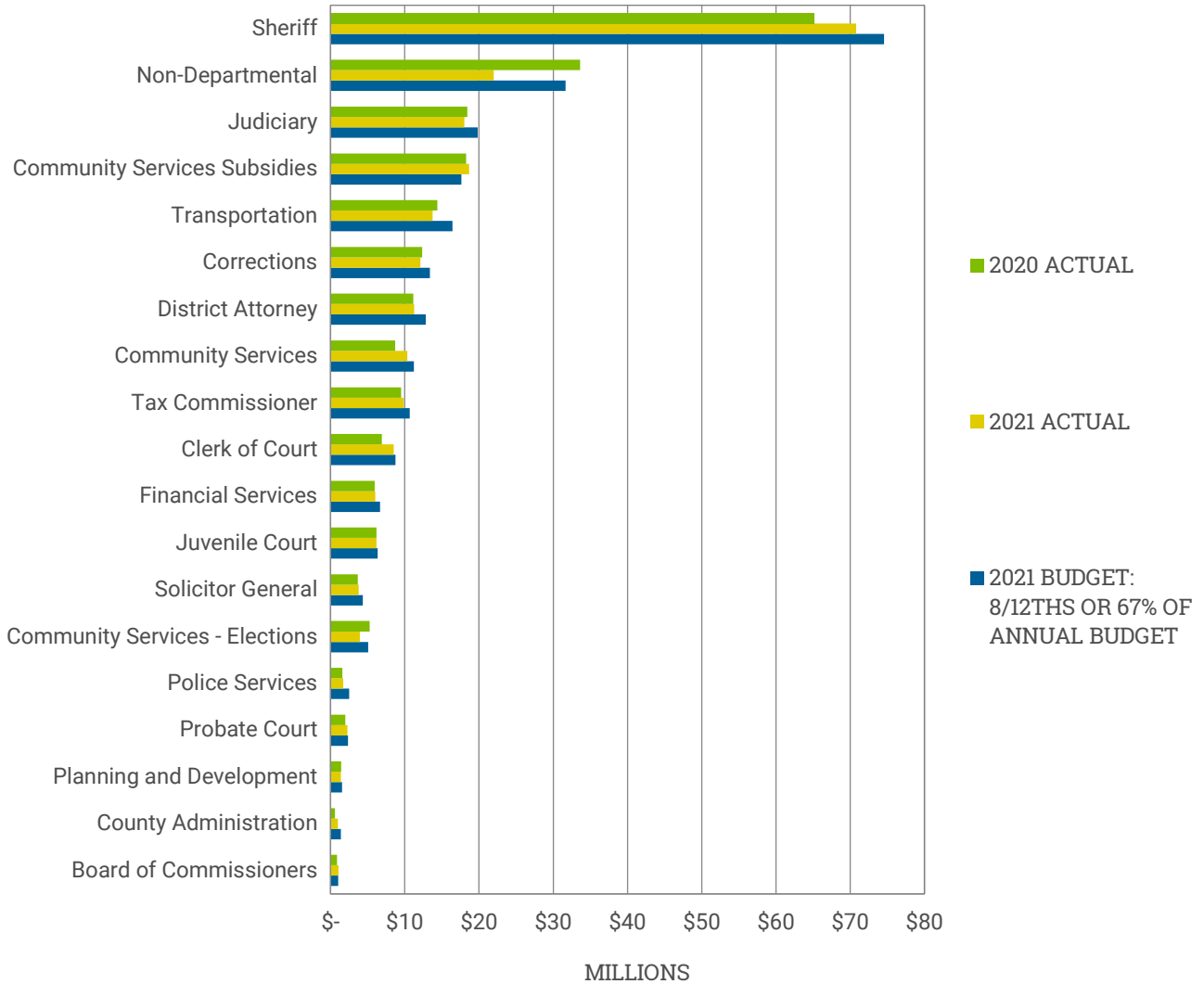
Tax revenues in the General Fund are up approximately \$21.8 million, or 36.4 percent, through August. Title ad valorem taxes are up \$9.1 million due to increases in auto sales. Property tax revenues currently reflect an \$11.2 million positive variance due to last year’s extended property tax bill deadline, as previously discussed.

Licenses and permits revenues in the General Fund are up approximately \$787,500, or 44 percent, compared to last year and are currently exceeding pre-pandemic levels. Approximately \$443,600 of the year-over-year increase is attributable to recording weapons carry permits and marriage licenses under licenses and permits this year; previously, they were recorded under charges for services. Additionally, business license revenue is up approximately \$215,800 due to an increase in the number of business licenses issued.

Charges for services revenues in the General Fund are up approximately \$2.2 million, or 22.7 percent, compared to last year, primarily due to increases in real estate activity and judicial activity.

Contributions and donations revenues in the General Fund 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
AUGUST 2020 – 2021 YTD EXPENDITURES**



Support Services is too small to appear in the chart.

Non-departmental expenditures in the General Fund are down approximately \$11.6 million, or 34.6 percent, compared to last year. This is primarily attributable to:

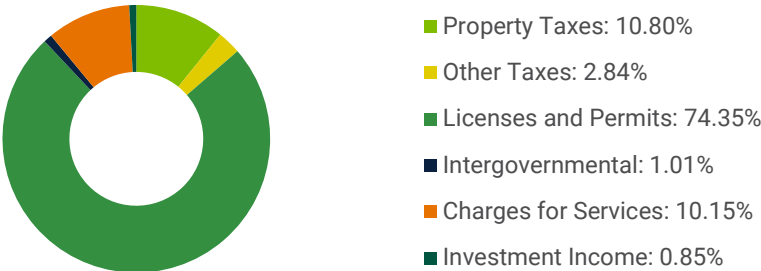
- A \$5.6 million decrease in contributions to local transit due to available grant funds
- A \$3.1 million decrease as fewer contributions to capital funds are budgeted for 2021
- A \$3.2 million decrease in payments to other governmental agencies, primarily due to one-time payments made to Gwinnett’s cities in 2020 as a result of a Service Delivery Strategy agreement

Community Services subsidy expenditures currently appear over budget. However, this is due to the timing of when subsidy payments are made. Generally, they are paid quarterly, and as of the date of this report, most Community Services subsidy recipients have received their first three quarterly subsidies for 2021. While most Community Services subsidy recipients also received three quarterly payments at this time last year, expenditures are approximately \$392,100, or 2.1 percent, higher this year due to increases in subsidy payments for the Board of Health and Mental Health.

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.

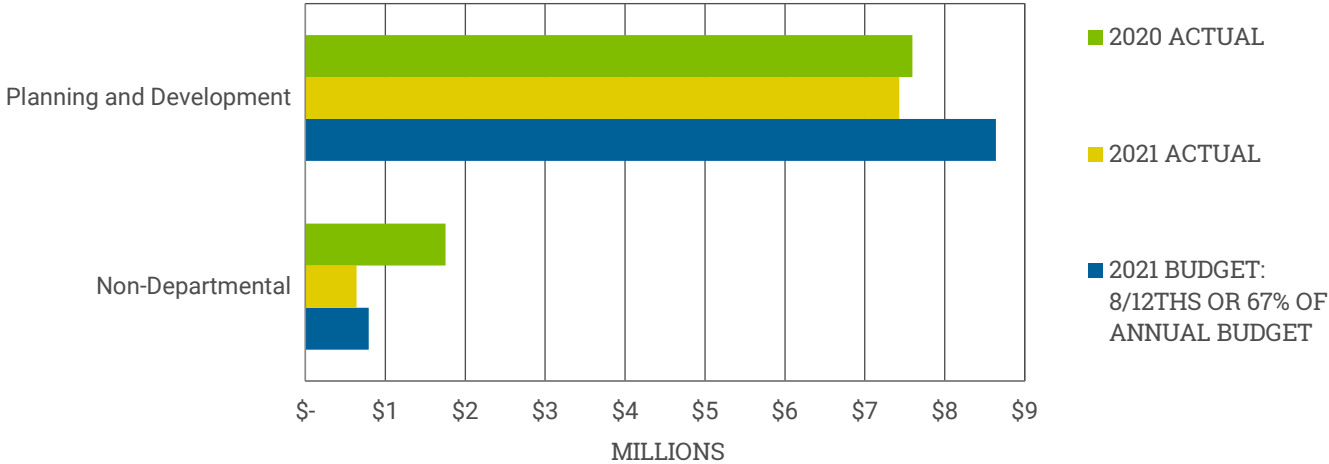
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY**



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 in the coming months as collections through the October 15 tax bill due date are received. Property taxes represent approximately 56 percent of the fund’s annual revenue budget.

Licenses and permits revenues in the Development and Enforcement Services District Fund are up approximately \$802,800, or 26.9 percent, compared to last year. This is primarily due to increases in building construction activity. The number of building permits issued through August increased from 6,175 in 2020 to 7,990 in 2021.

**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 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.

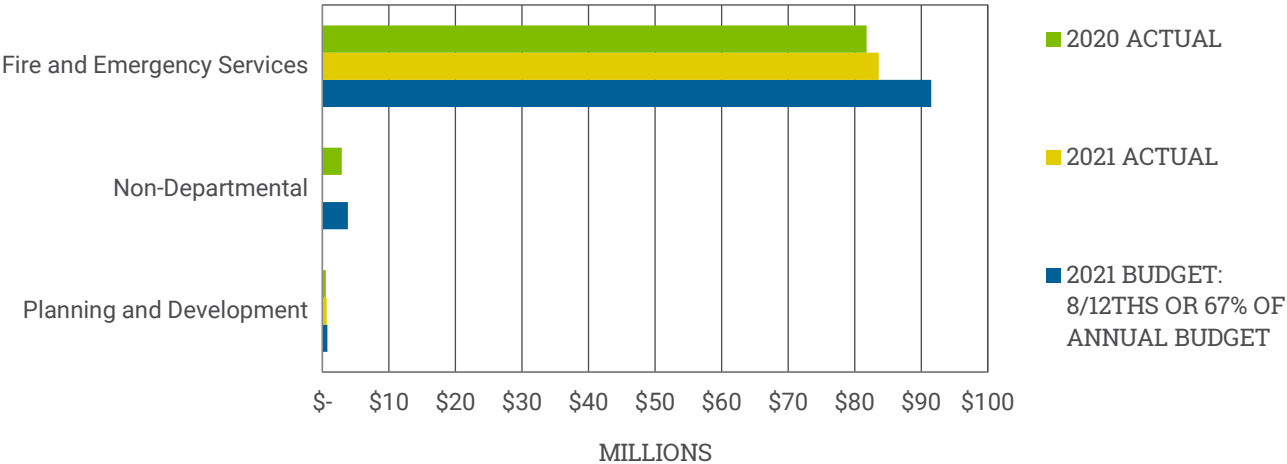
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from charges for services and property taxes, as shown in the chart above, the main revenue source will shift to property taxes in the coming months as collections through the October 15 tax bill due date are received. Property taxes represent approximately 74 percent of the fund’s annual revenue budget.

Charges for services in the Fire and Emergency Services District Fund are up approximately \$1.4 million, or 16.5 percent, from last year, primarily due to an increase in the number of ambulance transports.

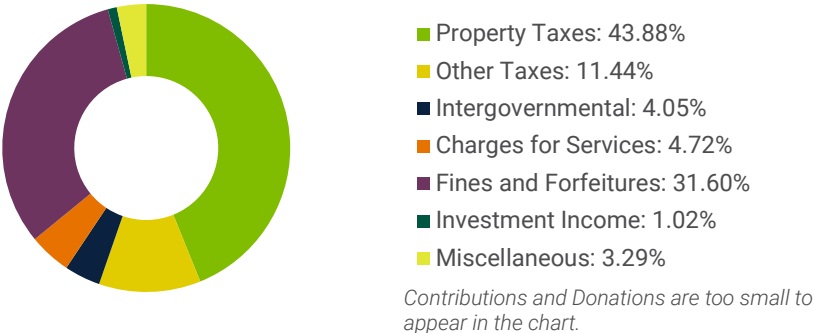
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2020 – 2021 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 16)

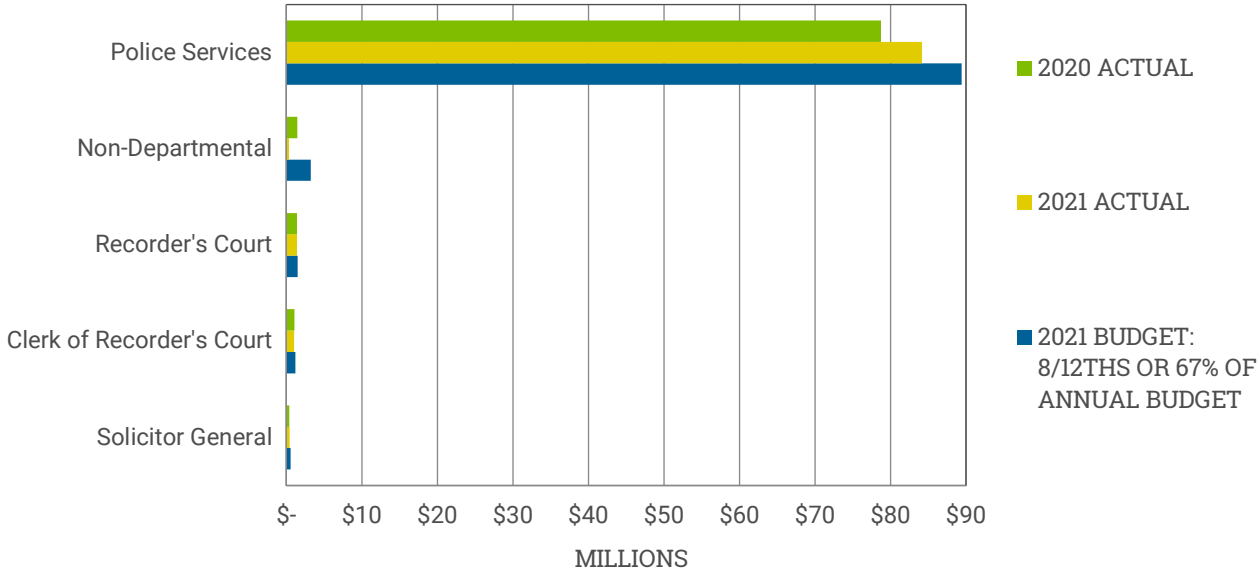
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree 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**



Property taxes make up approximately 43.9 percent of year-to-date revenues in the Police Services District Fund, as shown in the chart above. This percentage is expected to increase in the coming months as collections through the October 15 property tax bill due date are received. Property taxes and insurance premium taxes represent approximately 79 percent of the fund’s annual revenue budget.

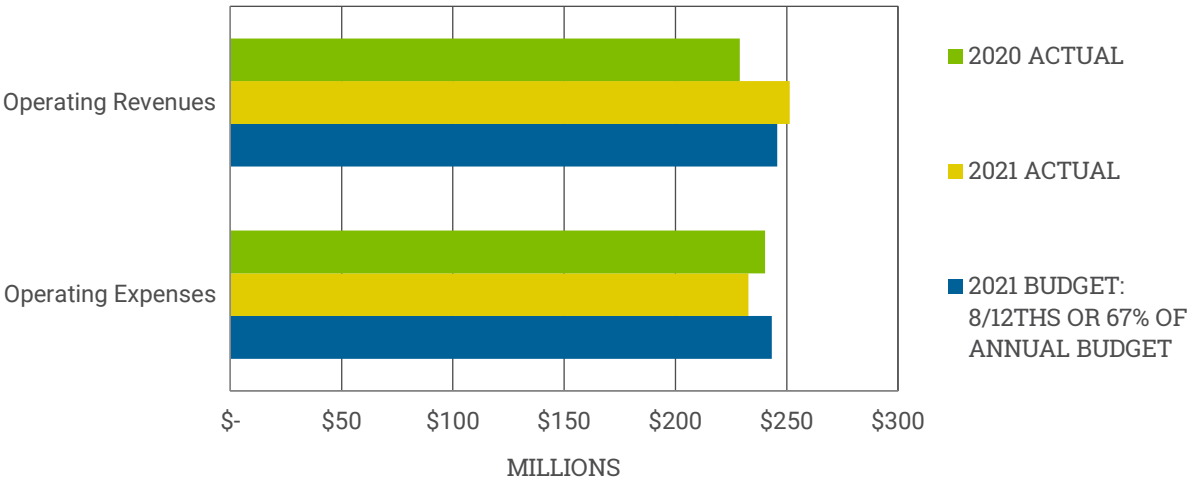
**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2020 – 2021 YTD EXPENDITURES**



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
AUGUST 2020 – 2021 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$22.4 million, or 9.8 percent, over last year, primarily due to 2021 rate increases for both water and sewer.

Revenues in the Water and Sewer Operating Fund are approximately \$5.6 million, or 2.3 percent, over budget based on the percentage of the fiscal year that has lapsed. Revenues typically trend under budget until year end because a large portion of the revenue received in January is for services provided in December and is therefore recorded in the previous year. However, actuals are coming in over budget due to offsetting items such as sewer retail, water retail, and system development charge revenues, which are coming in higher than budgeted expectations.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$7.6 million, or 3.2 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, as well as increases in various general operating expenses and personal services expenses.

Expenses in the Water and Sewer Operating Fund are approximately \$10.6 million, or 4.3 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 and contracted repair and maintenance services.

RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is down approximately \$3.4 million compared to last year, primarily due to lower interest rates on short-term securities, which is where most of the County's operating fund investments reside. Investment income for 2021 is expected to continue to trail last year.

Expenditures in the Recreation Fund are up approximately \$3.2 million, or 13.3 percent, compared to last year, primarily due to increases in overhead costs; contributions to capital projects, capital vehicles, and accrued pension liabilities; and part-time salaries.

The Economic Development Tax Fund was established in September 2020 to collect resources for and to provide financial assistance to the Development Authority of Gwinnett County for economic development purposes. The first project to be supported by this fund is the new Rowen knowledge community. As of the date of this report, payments to the Development Authority to support the Rowen knowledge community total \$3.5 million.

The Street Lighting Fund temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees are collected with property tax bills.

Charges for services in the Authority Imaging Fund are up approximately \$358,200, or 73.8 percent, compared to last year and are currently exceeding budgeted expectations. This is due to an increase in e-filings for criminal cases.

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General Fund (001)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 173,289,083	\$ 173,289,083	\$ 173,289,083			
Revenues:						
Taxes	\$ 311,569,691	\$ 311,569,691	\$ 81,755,162	26.24%	\$ 59,938,303	18.98%
Licenses and Permits	4,603,850	4,603,850	2,576,788	55.97%	1,789,334	38.15%
Intergovernmental	3,357,091	3,357,091	2,817,545	83.93%	2,295,214	60.29%
Charges for Services	27,568,667	27,568,667	11,769,237	42.69%	9,594,304	36.06%
Fines and Forfeitures	2,906,893	2,906,893	1,388,476	47.76%	1,576,481	43.39%
Investment Income	282,045	282,045	176,551	62.60%	1,050,536	68.43%
Contributions and Donations	70,250	2,354,958	2,309,384	98.06%	20,334	12.17%
Miscellaneous	1,566,462	1,566,462	1,587,787	101.36%	1,406,781	63.69%
Other Financing Sources	-	-	37,028	-	488,673	296.17%
Revenues without Use of Fund Balance	351,924,949	354,209,657	104,417,958	29.48%	78,159,960	21.80%
Use of Fund Balance	18,864,373	18,319,683	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 370,789,322	\$ 372,529,340	\$ 104,417,958	28.03%	\$ 78,159,960	19.41%
Appropriations:						
Board of Commissioners	\$ 1,536,793	\$ 1,536,793	\$ 1,076,371	70.04%	\$ 878,759	57.42%
County Administration	2,205,659	2,109,976	1,007,354	47.74%	597,600	38.32%
Financial Services	10,025,621	9,996,559	6,010,121	60.12%	5,957,169	59.75%
Tax Commissioner	16,022,750	16,022,750	9,861,607	61.55%	9,494,517	62.62%
Transportation	24,892,267	24,661,354	13,746,846	55.74%	14,398,551	56.50%
Planning and Development	2,316,336	2,316,336	1,395,685	60.25%	1,445,538	62.51%
Police Services	3,740,744	3,740,744	1,721,398	46.02%	1,585,726	53.47%
Corrections	20,098,149	20,096,618	12,097,295	60.20%	12,341,046	63.77%
Community Services	16,956,874	16,827,066	10,336,363	61.43%	8,699,650	59.64%
Community Services Subsidies:						
Atlanta Regional Commission	1,265,140	1,265,140	778,073	61.50%	765,285	63.51%
Board of Health	2,074,641	2,074,641	1,555,981	75.00%	1,180,981	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
HomeFirst Gwinnett	600,000	600,000	-	0.00%	-	-
Library In-House Services	1,064,070	1,064,070	432,269	40.62%	477,321	42.02%
Library Subsidy	19,312,183	19,312,183	14,484,137	75.00%	14,559,695	75.00%
Mental Health	793,341	1,043,341	720,006	69.01%	595,066	75.01%
Total Community Services Subsidies	26,163,799	26,413,799	18,649,618	70.61%	18,257,499	72.30%
Community Services - Elections	5,422,418	7,596,217	3,966,126	52.21%	5,282,179	48.53%
Juvenile Court	8,787,291	9,538,091	6,202,998	65.03%	6,203,221	65.41%
Sheriff	111,219,047	111,842,547	70,817,086	63.32%	65,196,466	60.49%
Clerk of Court	13,124,317	13,124,317	8,524,853	64.95%	6,893,242	56.86%

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General Fund (001)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Judiciary	26,844,236	29,743,736	18,006,065	60.54%	18,410,288	60.11%
Probate Court	3,384,893	3,506,243	2,288,750	65.28%	1,987,850	60.64%
District Attorney	19,247,754	19,247,754	11,254,384	58.47%	11,157,203	59.83%
Solicitor General	6,494,601	6,495,101	3,804,289	58.57%	3,682,128	57.27%
Support Services	163,337	248,337	184,175	74.16%	94,390	56.92%
Non-Departmental:						
Contingency	2,700,000	2,523,016	-	0.00%	-	0.00%
Contribution to Airport	810,000	810,000	540,000	66.67%	26,667	66.67%
Contribution to Capital	21,590,058	21,590,058	14,393,372	66.67%	17,512,282	33.33%
Contribution to Local Transit	3,500,000	3,588,000	2,333,333	65.03%	7,910,000	66.67%
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%
Homelessness Initiative	-	-	-	-	980,000	98.00%
Medical Examiner	1,537,038	1,537,038	1,011,844	65.83%	881,931	66.71%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	150,000	150,000	77,500	51.67%	84,745	56.50%
Reserves - Compensation	3,699,574	3,699,574	-	0.00%	-	0.00%
Reserves - Court Interpreters	751,750	336,550	-	0.00%	-	0.00%
Reserves - Court Reporters	223,121	69,121	-	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	2,427,050	-	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	845,515	-	0.00%	-	0.00%
800 MHZ Maintenance	3,047,596	3,047,596	1,715,015	56.27%	1,134,808	40.49%
Other Governmental Agencies	515,000	515,000	462,558	89.82%	3,646,243	98.15%
Other Miscellaneous	750,000	591,984	66,300	11.20%	59,610	21.27%
Total Non-Departmental	52,142,436	47,465,002	21,999,922	46.35%	33,636,286	39.49%
TOTAL APPROPRIATIONS	\$ 370,789,322	\$ 372,529,340	\$ 222,951,306	59.85%	\$ 226,199,308	56.16%
Projected Fund Balance December 31	\$ 154,424,710	\$ 154,969,400				
Fund Balance as of Report Date			\$ 54,755,735			

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Development & Enforcement District Fund (104)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 11,383,081	\$ 11,383,081	\$ 11,383,081			
Revenues:						
Taxes	\$ 8,111,846	\$ 8,111,846	\$ 694,899	8.57%	\$ 265,953	3.43%
Licenses and Permits	3,699,150	3,699,150	3,787,119	102.38%	2,984,328	69.84%
Intergovernmental	54,000	54,000	51,534	95.43%	28,087	70.22%
Charges for Services	207,820	207,820	516,771	248.66%	495,690	86.40%
Investment Income	28,100	28,100	43,366	154.33%	112,613	68.25%
Miscellaneous	-	-	5,395	-	-	-
Revenues without Use of Fund Balance	12,100,916	12,100,916	5,099,084	42.14%	3,886,671	30.33%
Use of Fund Balance	2,274,605	2,046,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,375,521	\$ 14,147,256	\$ 5,099,084	36.04%	\$ 3,886,671	24.07%
Appropriations:						
Planning and Development	\$ 13,189,021	\$ 12,960,756	\$ 7,432,395	57.35%	\$ 7,593,095	57.25%
Non-Departmental:						
Cultural and Artistic Design	50,000	50,000	50,000	100.00%	-	-
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	590,000	60.79%	1,753,222	64.57%
Total Non-Departmental	1,186,500	1,186,500	640,000	53.94%	1,753,222	60.84%
TOTAL APPROPRIATIONS	\$ 14,375,521	\$ 14,147,256	\$ 8,072,395	57.06%	\$ 9,346,317	57.89%
Projected Fund Balance December 31	\$ 9,108,476	\$ 9,336,741				
Fund Balance as of Report Date			\$ 8,409,770			

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Fire and EMS District Fund (102)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 67,702,702	\$ 67,702,702	\$ 67,702,702			
Revenues:						
Taxes	\$ 107,392,820	\$ 107,392,820	\$ 9,344,313	8.70%	\$ 3,597,580	3.46%
Licenses and Permits	912,992	912,992	588,122	64.42%	493,145	53.88%
Intergovernmental	738,500	738,500	690,823	93.54%	453,449	63.76%
Charges for Services	15,670,060	15,670,060	9,728,996	62.09%	8,352,509	53.48%
Investment Income	103,970	103,970	84,049	80.84%	412,528	69.92%
Contributions and Donations	-	-	1,700	-	120	-
Miscellaneous	3,000	3,000	45,220	1,507.33%	53,393	1,779.77%
Revenues without Use of Fund Balance	124,821,342	124,821,342	20,483,223	16.41%	13,362,724	10.98%
Use of Fund Balance	19,316,251	19,253,744	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,137,593	\$ 144,075,086	\$ 20,483,223	14.22%	\$ 13,362,724	9.11%
Appropriations:						
Planning and Development	\$ 1,110,620	\$ 1,089,740	\$ 663,866	60.92%	\$ 511,069	52.17%
Fire and Emergency Services	137,315,973	137,274,346	83,607,355	60.91%	81,779,518	61.10%
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%	2,933,533	30.18%
Total Non-Departmental	5,711,000	5,711,000	-	0.00%	2,933,533	24.61%
TOTAL APPROPRIATIONS	\$ 144,137,593	\$ 144,075,086	\$ 84,271,221	58.49%	\$ 85,224,120	58.07%
Projected Fund Balance December 31	\$ 48,386,451	\$ 48,448,958				
Fund Balance as of Report Date			\$ 3,914,704			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 641,861	\$ 641,861	\$ 641,861			
Revenues:						
Investment Income	\$ 1,686	\$ 1,686	\$ 2,033	120.58%	\$ 4,699	40.86%
Revenues without Use of Fund Balance	1,686	1,686	2,033	120.58%	4,699	40.86%
Use of Fund Balance	60,371	60,371	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,057	\$ 62,057	\$ 2,033	3.28%	\$ 4,699	8.67%
Appropriations:						
Loganville EMS	\$ 62,057	\$ 62,057	\$ 51,697	83.31%	\$ 2,770	5.11%
TOTAL APPROPRIATIONS	\$ 62,057	\$ 62,057	\$ 51,697	83.31%	\$ 2,770	5.11%
Projected Fund Balance December 31	\$ 581,490	\$ 581,490				
Fund Balance as of Report Date			\$ 592,197			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 87,592,201	\$ 87,592,201	\$ 87,592,201			
Revenues:						
Taxes	\$ 78,588,995	\$ 78,588,995	\$ 6,838,398	8.70%	\$ 1,558,382	3.67%
Insurance Premium Taxes	36,349,300	36,349,300	-	0.00%	-	0.00%
Intergovernmental	298,900	298,900	500,535	167.46%	158,990	55.23%
Charges for Services	905,750	905,750	583,408	64.41%	697,032	68.37%
Fines and Forfeitures	4,923,698	6,746,620	3,906,795	57.91%	3,067,787	39.90%
Investment Income	171,410	171,410	125,746	73.36%	564,859	56.49%
Contributions and Donations	-	2,500	2,500	100.00%	-	-
Miscellaneous	297,200	301,200	407,213	135.20%	407,286	132.24%
Other Financing Sources	-	-	-	-	446	-
Revenues without Use of Fund Balance	121,535,253	123,364,675	12,364,595	10.02%	6,454,782	7.31%
Use of Fund Balance	22,450,197	20,512,867	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 143,985,450	\$ 143,877,542	\$ 12,364,595	8.59%	\$ 6,454,782	4.44%
Appropriations:						
Police Services	\$ 134,129,516	\$ 134,146,608	\$ 84,160,510	62.74%	\$ 78,760,748	59.96%
Recorder's Court	2,105,796	2,230,196	1,432,806	64.25%	1,433,509	64.68%
Solicitor General	831,691	831,691	423,487	50.92%	402,204	53.64%
Clerk of Recorder's Court	1,810,197	1,810,197	1,024,255	56.58%	1,079,141	57.64%
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	1,672,850	340,000	20.32%	1,474,677	21.80%
Total Non-Departmental	5,108,250	4,858,850	340,000	7.00%	1,474,677	16.20%
TOTAL APPROPRIATIONS	\$ 143,985,450	\$ 143,877,542	\$ 87,381,057	60.73%	\$ 83,150,279	57.23%
Projected Fund Balance December 31	\$ 65,142,004	\$ 67,079,334				
Fund Balance as of Report Date			\$ 12,575,738			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 21,086,593	\$ 21,086,593	\$ 21,086,593			
Revenues:						
Taxes	\$ 34,337,521	\$ 34,337,521	\$ 2,957,200	8.61%	\$ 1,081,534	3.42%
Intergovernmental	405,277	405,277	236,704	58.41%	113,808	56.16%
Charges for Services	3,386,761	3,386,761	1,964,646	58.01%	904,265	18.07%
Investment Income	39,340	39,340	45,577	115.85%	119,491	52.64%
Contributions and Donations	50,900	50,900	5,000	9.82%	13,040	50.35%
Miscellaneous	1,886,338	1,892,115	1,861,999	98.41%	691,464	26.10%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	40,128,067	40,133,844	7,071,126	17.62%	2,923,602	7.36%
Use of Fund Balance	10,344,759	10,117,435	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,472,826	\$ 50,251,279	\$ 7,071,126	14.07%	\$ 2,923,602	6.33%
Appropriations:						
Community Services	\$ 47,555,893	\$ 47,334,346	\$ 25,624,796	54.14%	\$ 23,287,913	52.68%
Support Services	274,516	274,516	112,367	40.93%	78,960	27.91%
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	1,252,945	66.14%	458,522	32.97%
Total Non-Departmental	2,642,417	2,642,417	1,252,945	47.42%	458,522	26.70%
TOTAL APPROPRIATIONS	\$ 50,472,826	\$ 50,251,279	\$ 26,990,108	53.71%	\$ 23,825,395	51.56%
Projected Fund Balance December 31	\$ 10,741,834	\$ 10,969,158				
Fund Balance as of Report Date			\$ 1,167,611			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 9,392,803	\$ 9,392,803	\$ 9,392,803			
Revenues:						
Taxes	\$ 9,785,509	\$ 9,785,509	\$ 856,196	8.75%	\$ -	-
Intergovernmental	-	-	64,941	-	-	-
Investment Income	-	-	800	-	-	-
TOTAL REVENUES	<u>\$ 9,785,509</u>	<u>\$ 9,785,509</u>	<u>\$ 921,937</u>	9.42%	<u>\$ -</u>	-
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 9,665,386	\$ 9,665,386	\$ 3,539,918	36.62%	\$ -	-
Total Non-Departmental	<u>9,665,386</u>	<u>9,665,386</u>	<u>3,539,918</u>	36.62%	<u>-</u>	-
Appropriations without Contribution to Fund Balance	9,665,386	9,665,386	3,539,918	36.62%	-	-
Contribution to Fund Balance	120,123	120,123	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 9,785,509</u>	<u>\$ 9,785,509</u>	<u>\$ 3,539,918</u>	36.18%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 9,512,926	\$ 9,512,926				
Fund Balance as of Report Date			\$ 6,774,822			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 2,419,894	\$ 2,419,894	\$ 2,419,894			
Revenues:						
Taxes	\$ -	\$ -	\$ 78,723	-	\$ 7,318	-
TOTAL REVENUES	\$ -	\$ -	\$ 78,723	-	\$ 7,318	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,419,894	\$ 2,419,894				
Fund Balance as of Report Date			\$ 2,498,617			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 2,973,272	\$ 2,973,272	\$ 2,973,272			
Revenues:						
Taxes	\$ -	\$ -	\$ 203,804	-	\$ 20,115	-
TOTAL REVENUES	\$ -	\$ -	\$ 203,804	-	\$ 20,115	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,973,272	\$ 2,973,272				
Fund Balance as of Report Date			\$ 3,177,076			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 8,737,318	\$ 8,737,318	\$ 8,737,318			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,286,470	-	\$ 13,740	-
Investment Income	-	-	2,442	-	29,178	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,288,912	-	\$ 42,918	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 8,737,318	\$ 8,737,318				
Fund Balance as of Report Date			\$ 10,026,230			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 375,456	\$ 375,456	\$ 375,456			
Revenues:						
Taxes	\$ -	\$ -	\$ 40,135	-	\$ 3,387	-
TOTAL REVENUES	\$ -	\$ -	\$ 40,135	-	\$ 3,387	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 375,456	\$ 375,456				
Fund Balance as of Report Date			\$ 415,591			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 1,911,928	\$ 1,911,928	\$ 1,911,928			
Revenues:						
Taxes	\$ -	\$ -	\$ 95,726	-	\$ 14,801	-
TOTAL REVENUES	\$ -	\$ -	\$ 95,726	-	\$ 14,801	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,911,928	\$ 1,911,928				
Fund Balance as of Report Date			\$ 2,007,654			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 28,121,763	\$ 28,121,763	\$ 28,121,763			
Revenues:						
Taxes	\$ -	\$ -	\$ 121,967	-	\$ -	-
Investment Income	-	-	1,753	-	11,720	-
Other Financing Sources	-	-	-	-	38,485,000	100.00%
Revenues without Use of Fund Balance	-	-	123,720	-	38,496,720	100.03%
Use of Fund Balance	15,867,723	15,867,723	-	0.00%	-	-
TOTAL REVENUES	\$ 15,867,723	\$ 15,867,723	\$ 123,720	0.78%	\$ 38,496,720	100.03%
Appropriations:						
Planning and Development	\$ 15,867,723	\$ 15,867,723	\$ 6,573,230	41.43%	\$ 9,309,388	48.84%
TOTAL APPROPRIATIONS	\$ 15,867,723	\$ 15,867,723	\$ 6,573,230	41.43%	\$ 9,309,388	24.19%
Projected Fund Balance December 31	\$ 12,254,040	\$ 12,254,040				
Fund Balance as of Report Date			\$ 21,672,253			

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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 08/31/2021	Actuals YTD as of 08/31/2021		Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 2,082	\$ 2,082	\$ 2,082			
Revenues:						
Investment Income	\$ -	\$ -	\$ 5,921	-	\$ -	-
Other Financing Sources	2,501,526	2,501,526	1,263,397	50.51%	-	0.00%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,269,318</u>	50.74%	<u>\$ -</u>	0.00%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ 1,250,763	50.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,250,763</u>	50.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 2,082	\$ 2,082				
Fund Balance as of Report Date			\$ 20,637			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 851,391	\$ 851,391	\$ 851,391			
Revenues:						
Charges for Services	\$ 438,750	\$ 438,750	\$ 8,576	1.95%	\$ 1,686	1.33%
Investment Income	2,810	2,810	280	9.96%	11,679	59.89%
TOTAL REVENUES	<u>\$ 441,560</u>	<u>\$ 441,560</u>	<u>\$ 8,856</u>	2.01%	<u>\$ 13,365</u>	3.07%
Appropriations:						
Transportation	\$ 432,036	\$ 432,036	\$ 135,240	31.30%	\$ 54,742	12.56%
Appropriations without Contribution to Fund Balance	432,036	432,036	135,240	31.30%	54,742	12.56%
Contribution to Fund Balance	9,524	9,524	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 441,560</u>	<u>\$ 441,560</u>	<u>\$ 135,240</u>	30.63%	<u>\$ 54,742</u>	12.56%
Projected Fund Balance December 31	\$ 860,915	\$ 860,915				
Fund Balance as of Report Date			\$ 725,007			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 1,765,202	\$ 1,765,202	\$ 1,765,202			
Revenues:						
Charges for Services	\$ 8,939,212	\$ 8,947,299	\$ 426,172	4.76%	\$ 62,972	0.75%
Investment Income	562	562	486	86.48%	9,584	73.72%
Miscellaneous	-	-	6	-	51,521	-
TOTAL REVENUES	\$ 8,939,774	\$ 8,947,861	\$ 426,664	4.77%	\$ 124,077	1.48%
Appropriations:						
Transportation	\$ 8,385,664	\$ 8,393,751	\$ 4,944,216	58.90%	\$ 4,792,252	59.06%
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	8,404,751	4,944,216	58.83%	4,792,252	59.06%
Contribution to Fund Balance	543,110	543,110	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,939,774	\$ 8,947,861	\$ 4,944,216	55.26%	\$ 4,792,252	57.24%
Projected Fund Balance December 31	\$ 2,308,312	\$ 2,308,312				
Fund Balance as of Report Date			\$ (2,752,350)			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 2,764,460	\$ 2,764,460	\$ 2,764,460			
Revenues:						
Charges for Services	\$ 705,121	\$ 705,121	\$ 843,254	119.59%	\$ 485,087	76.11%
Investment Income	2,721	2,721	1,642	60.35%	1,277	51.29%
TOTAL REVENUES	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ 844,896</u>	119.36%	<u>\$ 486,364</u>	76.01%
Appropriations:						
Contribution to Fund Balance	\$ 707,842	\$ 707,842	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 3,472,302	\$ 3,472,302				
Fund Balance as of Report Date			\$ 3,609,356			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 609,026	\$ 609,026	\$ 609,026			
Revenues:						
Charges for Services	\$ 124,000	\$ 124,000	\$ 67,675	54.58%	\$ 83,000	70.04%
Miscellaneous	8,500	8,500	3,819	44.93%	5,795	49.53%
Revenues without Use of Fund Balance	132,500	132,500	71,494	53.96%	88,795	68.20%
Use of Fund Balance	59,922	59,922	-	0.00%	-	-
TOTAL REVENUES	\$ 192,422	\$ 192,422	\$ 71,494	37.15%	\$ 88,795	68.20%
Appropriations:						
Corrections	\$ 192,422	\$ 192,422	\$ 116,832	60.72%	\$ 38,736	52.52%
TOTAL APPROPRIATIONS	\$ 192,422	\$ 192,422	\$ 116,832	60.72%	\$ 38,736	29.75%
Projected Fund Balance December 31	\$ 549,104	\$ 549,104				
Fund Balance as of Report Date			\$ 563,688			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 554,734	\$ 554,734	\$ 554,734			
Revenues:						
Fines and Forfeitures	\$ 667,222	\$ 667,222	\$ 373,249	55.94%	\$ 314,057	42.79%
Investment Income	-	-	27	-	1,844	73.76%
Miscellaneous	-	-	435	-	-	-
Revenues without Use of Fund Balance	667,222	667,222	373,711	56.01%	315,901	42.89%
Use of Fund Balance	213,176	213,176	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,398	\$ 880,398	\$ 373,711	42.45%	\$ 315,901	33.68%
Appropriations:						
District Attorney	\$ 450,261	\$ 450,261	\$ 268,005	59.52%	\$ 225,627	61.29%
Solicitor General	420,137	420,137	269,492	64.14%	296,090	52.85%
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	\$ 537,497	61.05%	\$ 521,717	55.63%
Projected Fund Balance December 31	\$ 341,558	\$ 341,558				
Fund Balance as of Report Date			\$ 390,948			

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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 08/31/2021	Actuals YTD as of 08/31/2021		Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance 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	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 3,148	1.77%
Appropriations:						
District Attorney	\$ 175,000	\$ 175,000	\$ 52,659	30.09%	\$ 32,640	18.32%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 175,000	\$ 52,659	30.09%	\$ 32,640	18.32%
Projected Fund Balance December 31	\$ 139,139	\$ 139,139				
Fund Balance as of Report Date			\$ 261,480			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
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				
Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 31,804,733	\$ 31,804,733	\$ 31,804,733			
Revenues:						
Charges for Services	\$ 19,500,000	\$ 19,500,000	\$ 11,080,126	56.82%	\$ 10,868,354	60.00%
Investment Income	73,060	73,060	123,978	169.69%	249,009	60.00%
Miscellaneous	-	-	2,939	-	2,447	-
Revenues without Use of Fund Balance	19,573,060	19,573,060	11,207,043	57.26%	11,119,810	60.01%
Use of Fund Balance	7,564,306	7,711,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,137,366	\$ 27,284,933	\$ 11,207,043	41.07%	\$ 11,119,810	41.17%
Appropriations:						
Police Services	\$ 21,881,143	\$ 21,881,143	\$ 11,286,382	51.58%	\$ 11,882,953	53.01%
Non-Departmental:						
Reserves - Compensation	432,000	432,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,274,223	4,421,790	4,421,789	100.00%	4,410,662	99.13%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	5,256,223	5,403,790	4,421,789	81.83%	4,410,662	96.05%
TOTAL APPROPRIATIONS	\$ 27,137,366	\$ 27,284,933	\$ 15,708,171	57.57%	\$ 16,293,615	60.33%
Projected Fund Balance December 31	\$ 24,240,427	\$ 24,092,860				
Fund Balance as of Report Date			\$ 27,303,605			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 222,549	\$ 222,549	\$ 222,549			
Revenues:						
Charges for Services	\$ 54,466	\$ 54,466	\$ 30,140	55.34%	\$ 35,171	62.94%
TOTAL REVENUES	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 30,140</u>	55.34%	<u>\$ 35,171</u>	62.94%
Appropriations:						
Juvenile Court	\$ 39,905	\$ 39,905	\$ 24,512	61.43%	\$ 11,957	30.31%
Appropriations without Contribution to Fund Balance	39,905	39,905	24,512	61.43%	11,957	30.31%
Contribution to Fund Balance	14,561	14,561	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 24,512</u>	45.00%	<u>\$ 11,957</u>	21.40%
Projected Fund Balance December 31	\$ 237,110	\$ 237,110				
Fund Balance as of Report Date			\$ 228,177			

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Police Special Justice Fund (070)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021		Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 1,038,664	\$ 1,038,664	\$ 1,038,664			
Revenues:						
Fines and Forfeitures	\$ -	\$ 126,528	\$ 126,528	100.00%	\$ 182,010	100.00%
Revenues without Use of Fund Balance	-	126,528	126,528	100.00%	182,010	100.00%
Use of Fund Balance	234,110	107,582	-	0.00%	-	-
TOTAL REVENUES	\$ 234,110	\$ 234,110	\$ 126,528	54.05%	\$ 182,010	100.00%
Appropriations:						
Police Services	\$ 234,110	\$ 234,110	\$ 167,374	71.49%	\$ 25,625	23.09%
TOTAL APPROPRIATIONS	\$ 234,110	\$ 234,110	\$ 167,374	71.49%	\$ 25,625	14.08%
Projected Fund Balance December 31	\$ 804,554	\$ 931,082				
Fund Balance as of Report Date			\$ 997,818			

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Police Special State Fund (072)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 1,292,625	\$ 1,292,625	\$ 1,292,625			
Revenues:						
Fines and Forfeitures	\$ -	\$ 20,956	\$ 86,839	414.39%	\$ 227,695	100.00%
Revenues without Use of Fund Balance	-	20,956	86,839	414.39%	227,695	100.00%
Use of Fund Balance	124,900	311,438	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 124,900</u>	<u>\$ 332,394</u>	<u>\$ 86,839</u>	26.13%	<u>\$ 227,695</u>	23.93%
Appropriations:						
Police Services	\$ 124,900	\$ 332,394	\$ 11,727	3.53%	\$ 359,217	37.76%
TOTAL APPROPRIATIONS	<u>\$ 124,900</u>	<u>\$ 332,394</u>	<u>\$ 11,727</u>	3.53%	<u>\$ 359,217</u>	37.76%
Projected Fund Balance December 31	\$ 1,167,725	\$ 981,187				
Fund Balance as of Report Date			\$ 1,367,737			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 4,279,922	\$ 4,279,922	\$ 4,279,922			
Revenues:						
Charges for Services	\$ 781,737	\$ 781,737	\$ 123,550	15.80%	\$ 449,977	62.90%
Investment Income	-	-	18,392	-	31,995	-
TOTAL REVENUES	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 141,942</u>	18.16%	<u>\$ 481,972</u>	67.38%
Appropriations:						
Sheriff	\$ 718,973	\$ 718,973	\$ 334,490	46.52%	\$ 343,458	52.64%
Appropriations without Contribution to Fund Balance	718,973	718,973	334,490	46.52%	343,458	52.64%
Contribution to Fund Balance	62,764	62,764	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 334,490</u>	42.79%	<u>\$ 343,458</u>	48.01%
Projected Fund Balance December 31	\$ 4,342,686	\$ 4,342,686				
Fund Balance as of Report Date			\$ 4,087,374			

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Sheriff Special Justice Fund (065)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021		Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 369,318	\$ 369,318	\$ 369,318			
Revenues:						
Fines and Forfeitures	\$ -	\$ 181,280	\$ 184,880	101.99%	\$ 110,747	100.00%
Revenues without Use of Fund Balance	-	181,280	184,880	101.99%	110,747	100.00%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 381,280</u>	<u>\$ 184,880</u>	48.49%	<u>\$ 110,747</u>	35.64%
Appropriations:						
Sheriff	\$ 200,000	\$ 381,280	\$ 93,348	24.48%	\$ 218,643	70.36%
TOTAL APPROPRIATIONS	<u>\$ 200,000</u>	<u>\$ 381,280</u>	<u>\$ 93,348</u>	24.48%	<u>\$ 218,643</u>	70.36%
Projected Fund Balance December 31	\$ 169,318	\$ 169,318				
Fund Balance as of Report Date			\$ 460,850			

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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			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021		Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 307,626	\$ 307,626	\$ 307,626			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 97,516	100.00%
Revenues without Use of Fund Balance	-	-	-	-	97,516	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ 97,516</u>	32.78%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ 15,995	16.00%	\$ 74,822	25.15%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 15,995</u>	16.00%	<u>\$ 74,822</u>	25.15%
Projected Fund Balance December 31	\$ 207,626	\$ 207,626				
Fund Balance as of Report Date			\$ 291,631			

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Sheriff Special State Fund (067)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021		Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 327,353	\$ 327,353	\$ 327,353			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 350	-	\$ -	-
Investment Income	-	-	234	-	202	-
Revenues without Use of Fund Balance	-	-	584	-	202	-
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 584</u>	0.58%	<u>\$ 202</u>	0.10%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ 10,000	10.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 10,000</u>	10.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 227,353	\$ 227,353				
Fund Balance as of Report Date			\$ 317,937			

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Stadium Fund (055)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 2,322,298	\$ 2,322,298	\$ 2,322,298			
Revenues:						
Taxes	\$ 827,600	\$ 827,600	\$ 374,285	45.23%	\$ 401,415	45.59%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,138,385	1,138,385	488,899	42.95%	488,899	43.76%
Investment Income	-	-	365	-	6,277	-
TOTAL REVENUES	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 1,263,549</u>	53.40%	<u>\$ 1,296,591</u>	54.08%
Appropriations:						
Stadium Operations	\$ 2,146,746	\$ 2,146,746	\$ 2,106,768	98.14%	\$ 2,093,504	98.39%
Appropriations without Contribution to Fund Balance	2,146,746	2,146,746	2,106,768	98.14%	2,093,504	98.39%
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>\$ 2,106,768</u>	89.04%	<u>\$ 2,093,504</u>	87.32%
Projected Fund Balance December 31	\$ 2,541,537	\$ 2,541,537				
Fund Balance as of Report Date			\$ 1,479,079			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 383,609	\$ 383,609	\$ 383,609			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 91,408	609.39%	\$ 26,848	178.99%
Investment Income	-	-	93	-	-	-
Revenues without Use of Fund Balance	15,000	15,000	91,501	610.01%	26,848	178.99%
Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 91,501	305.00%	\$ 26,848	134.24%
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				
Fund Balance as of Report Date			\$ 475,110			

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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 Gas South District and parking facility. Hotel/motel taxes are received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Fund Balance January 1	\$ 34,171,974	\$ 34,171,974	\$ 34,171,974			
Revenues:						
Taxes	\$ 9,554,180	\$ 9,554,180	\$ 5,551,505	58.11%	\$ 3,916,070	33.17%
Charges for Services	150	150	509	339.33%	-	0.00%
Investment Income	-	-	38,616	-	22,990	-
Revenues without Use of Fund Balance	9,554,330	9,554,330	5,590,630	58.51%	3,939,060	33.36%
Use of Fund Balance	5,162,690	5,162,690	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,717,020	\$ 14,717,020	\$ 5,590,630	37.99%	\$ 3,939,060	30.76%
Appropriations:						
Facility Debt	\$ 11,297,115	\$ 11,297,115	\$ 2,681,664	23.74%	\$ 2,871,221	32.97%
Tourism	3,419,905	3,419,905	2,599,632	76.01%	3,104,035	75.77%
TOTAL APPROPRIATIONS	\$ 14,717,020	\$ 14,717,020	\$ 5,281,296	35.89%	\$ 5,975,256	46.67%
Projected Fund Balance December 31	\$ 29,009,284	\$ 29,009,284				
Fund Balance as of Report Date			\$ 34,481,308			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 670,470	\$ 670,470	\$ 670,470			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 122,932	73.61%	\$ 103,325	64.58%
Investment Income	-	-	61	-	1,103	-
Miscellaneous	1,190,000	1,224,797	609,868	49.79%	523,324	45.33%
Other Financing Sources	810,000	810,000	540,000	66.67%	26,667	66.67%
Revenues without Use of Net Position	2,167,000	2,201,797	1,272,861	57.81%	654,419	48.32%
Use of Net Position	290,598	255,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,457,598	\$ 2,457,598	\$ 1,272,861	51.79%	\$ 654,419	43.50%
Appropriations:						
Transportation*	\$ 2,446,598	\$ 2,446,598	\$ 1,159,725	47.40%	\$ 713,368	47.66%
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	\$ 1,159,725	47.19%	\$ 713,368	47.42%
Projected Net Position December 31	\$ 379,872	\$ 414,669				
Net Position as of Report Date			\$ 783,606			

* 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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 2,232,488	\$ 2,232,488	\$ 2,232,488			
Revenues:						
Investment Income	\$ -	\$ -	\$ 185	-	\$ 7,717	-
Miscellaneous	5,176,600	5,176,600	2,878,341	55.60%	958,986	24.22%
Revenues without Use of Net Position	5,176,600	5,176,600	2,878,526	55.61%	966,703	24.42%
Use of Net Position	436,097	1,240,810	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,612,697	\$ 6,417,410	\$ 2,878,526	44.85%	\$ 966,703	17.81%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 5,612,697	\$ 6,417,410	\$ 2,189,719	34.12%	\$ 1,693,712	31.21%
Total Non-Departmental	5,612,697	6,417,410	2,189,719	34.12%	1,693,712	31.21%
TOTAL APPROPRIATIONS	\$ 5,612,697	\$ 6,417,410	\$ 2,189,719	34.12%	\$ 1,693,712	31.21%
Projected Net Position December 31	\$ 1,796,391	\$ 991,678				
Net Position as of Report Date			\$ 2,921,295			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 11,286,369	\$ 11,286,369	\$ 11,286,369			
Revenues:						
Charges for Services	\$ 3,294,045	\$ 3,294,045	\$ 860,690	26.13%	\$ 1,041,303	26.31%
Investment Income	36,530	36,530	45,378	124.22%	67,343	35.44%
Miscellaneous	5,000	5,000	26,403	528.06%	4,216	21.08%
Other Financing Sources	3,500,000	3,588,000	2,333,333	65.03%	7,910,000	66.67%
Revenues without Use of Net Position	6,835,575	6,923,575	3,265,804	47.17%	9,022,862	56.28%
Use of Net Position	5,170,015	5,560,240	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,005,590	\$ 12,483,815	\$ 3,265,804	26.16%	\$ 9,022,862	53.07%
Appropriations:						
Transportation*	\$ 12,005,590	\$ 12,483,815	\$ 4,477,073	35.86%	\$ 4,660,189	27.42%
TOTAL APPROPRIATIONS	\$ 12,005,590	\$ 12,483,815	\$ 4,477,073	35.86%	\$ 4,660,189	27.41%
Projected Net Position December 31	\$ 6,116,354	\$ 5,726,129				
Net Position as of Report Date			\$ 10,075,100			

* 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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 28,685,027	\$ 28,685,027	\$ 28,685,027			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 493,945	51.99%	\$ 464,264	59.91%
Charges for Services	44,407,398	44,407,398	28,802,873	64.86%	27,978,575	67.21%
Investment Income	154,550	154,550	195,765	126.67%	568,848	66.92%
Contributions and Donations	-	100,000	-	0.00%	-	-
Miscellaneous	100	100	468	468.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 29,493,051</u>	64.66%	<u>\$ 29,011,687</u>	67.08%
Appropriations:						
Support Services	\$ 45,448,143	\$ 45,548,143	\$ 25,120,506	55.15%	\$ 24,718,292	57.83%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	45,458,143	45,558,143	25,120,506	55.14%	24,718,292	57.81%
Working Capital Reserve	53,905	53,905	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 25,120,506</u>	55.07%	<u>\$ 24,718,292</u>	57.15%
Projected Net Position December 31	\$ 28,738,932	\$ 28,738,932				
Net Position as of Report Date			\$ 33,057,572			

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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 11,846,255	\$ 11,846,255	\$ 11,846,255			
Revenues:						
Charges for Services	\$ 30,789,231	\$ 30,789,231	\$ 1,743,119	5.66%	\$ 354,641	1.17%
Investment Income	28,100	28,100	4,356	15.50%	95,486	28.94%
Miscellaneous	-	-	2,362	-	-	0.00%
Revenues without Use of Net Position	30,817,331	30,817,331	1,749,837	5.68%	450,127	1.47%
Use of Net Position	1,069,505	1,034,926	-	0.00%	-	-
TOTAL REVENUES	\$ 31,886,836	\$ 31,852,257	\$ 1,749,837	5.49%	\$ 450,127	1.47%
Appropriations:						
Planning and Development	\$ 1,205,570	\$ 1,205,570	\$ 690,172	57.25%	\$ 609,557	64.23%
Water Resources*	30,516,266	30,481,687	12,351,526	40.52%	11,402,326	38.77%
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	\$ 31,852,257	\$ 13,041,698	40.94%	\$ 12,011,883	39.20%
Projected Net Position December 31	\$ 10,776,750	\$ 10,811,329				
Net Position as of Report Date			\$ 554,394			

* 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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 131,388,533	\$ 131,388,533	\$ 131,388,533			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	-	\$ 24,202	-
Charges for Services	347,235,676	347,435,676	227,233,802	65.40%	211,005,159	60.74%
Investment Income	305,800	305,800	621,316	203.18%	1,145,628	114.56%
Contributions and Donations	20,903,318	20,903,318	22,665,028	108.43%	16,451,149	92.41%
Miscellaneous	50,000	50,000	835,404	1,670.81%	323,131	467.84%
TOTAL REVENUES	\$ 368,494,794	\$ 368,694,794	\$ 251,355,550	68.17%	\$ 228,949,269	59.30%
Appropriations:						
Planning and Development	\$ 985,526	\$ 959,781	\$ 567,751	59.15%	\$ 620,289	61.75%
Water Resources*	363,461,506	362,652,357	232,193,763	64.03%	239,724,959	62.39%
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	365,019,138	232,761,514	63.77%	240,345,248	62.26%
Working Capital Reserve	2,640,762	3,675,656	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 368,494,794	\$ 368,694,794	\$ 232,761,514	63.13%	\$ 240,345,248	62.26%
Projected Net Position December 31	\$ 134,029,295	\$ 135,064,189				
Net Position as of Report Date			\$ 149,982,569			

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

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Administrative Support Fund (665)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 15,253,580	\$ 15,253,580	\$ 15,253,580			
Revenues:						
Charges for Services	\$ 92,601,548	\$ 92,601,548	\$ 54,522,842	58.88%	\$ 51,710,886	59.90%
Investment Income	28,100	28,100	94,627	336.75%	147,671	92.29%
Miscellaneous	268,438	268,438	273,143	101.75%	203,252	83.49%
TOTAL REVENUES	\$ 92,898,086	\$ 92,898,086	\$ 54,890,612	59.09%	\$ 52,061,809	60.02%
Appropriations:						
County Administration	\$ 5,578,690	\$ 5,509,068	\$ 3,151,776	57.21%	\$ 3,189,380	56.74%
Financial Services	11,685,010	11,569,984	7,156,819	61.86%	6,944,436	60.56%
Human Resources	4,859,404	4,786,082	2,896,917	60.53%	2,389,880	53.68%
Information Technology Services	47,226,935	46,779,310	23,321,744	49.85%	24,449,435	56.07%
Law	2,824,829	2,793,461	1,723,121	61.68%	1,791,560	64.35%
Support Services	18,835,886	18,778,321	10,552,118	56.19%	8,722,090	52.77%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,871,000	1,871,000	410,473	21.94%	404,913	24.85%
Total Non-Departmental	1,874,000	1,874,000	410,473	21.90%	404,913	24.81%
Appropriations without Working Capital Reserve	92,884,754	92,090,226	49,212,968	53.44%	47,891,694	55.63%
Working Capital Reserve	13,332	807,860	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 92,898,086	\$ 92,898,086	\$ 49,212,968	52.98%	\$ 47,891,694	55.22%
Projected Net Position December 31	\$ 15,266,912	\$ 16,061,440				
Net Position as of Report Date			\$ 20,931,224			

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Auto Liability Fund (606)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 2,687,873	\$ 2,687,873	\$ 2,687,873			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 1,500,001	66.67%	\$ 1,500,000	66.67%
Investment Income	8,430	8,430	14,750	174.97%	45,617	103.68%
Revenues without Use of Net Position	2,258,430	2,258,430	1,514,751	67.07%	1,545,617	67.38%
Use of Net Position	72,942	72,942	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,331,372	\$ 2,331,372	\$ 1,514,751	64.97%	\$ 1,545,617	65.80%
Appropriations:						
Financial Services	\$ 2,331,372	\$ 2,331,372	\$ 346,558	14.86%	\$ 1,528,058	65.05%
TOTAL APPROPRIATIONS	\$ 2,331,372	\$ 2,331,372	\$ 346,558	14.86%	\$ 1,528,058	65.05%
Projected Net Position December 31	\$ 2,614,931	\$ 2,614,931				
Net Position as of Report Date			\$ 3,856,066			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 1,157,662	\$ 1,157,662	\$ 1,157,662			
Revenues:						
Charges for Services	\$ 9,542,250	\$ 9,542,250	\$ 5,631,223	59.01%	\$ 4,901,110	56.01%
Miscellaneous	292,000	292,000	258,373	88.48%	307,680	83.64%
Other Financing Sources	-	-	12,000	-	18,622	-
TOTAL REVENUES	<u>\$ 9,834,250</u>	<u>\$ 9,834,250</u>	<u>\$ 5,901,596</u>	60.01%	<u>\$ 5,227,412</u>	57.33%
Appropriations:						
Support Services	\$ 8,445,343	\$ 8,412,549	\$ 5,060,041	60.15%	\$ 4,929,494	60.76%
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	279,667	66.67%	476,667	66.67%
Total Non-Departmental	<u>554,500</u>	<u>554,500</u>	<u>279,667</u>	50.44%	<u>476,667</u>	61.86%
Appropriations without Working Capital Reserve	8,999,843	8,967,049	5,339,708	59.55%	5,406,161	60.85%
Working Capital Reserve	834,407	867,201	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,834,250</u>	<u>\$ 9,834,250</u>	<u>\$ 5,339,708</u>	54.30%	<u>\$ 5,406,161</u>	59.29%
Projected Net Position December 31	\$ 1,992,069	\$ 2,024,863				
Net Position as of Report Date			\$ 1,719,550			

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Group Self-Insurance Fund (605)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 32,587,204	\$ 32,587,204	\$ 32,587,204			
Revenues:						
Charges for Services	\$ 72,217,516	\$ 72,217,516	\$ 47,748,243	66.12%	\$ 46,747,247	70.46%
Investment Income	98,350	98,350	185,864	188.98%	370,775	68.66%
Miscellaneous	-	-	648,237	-	657,139	-
Revenues without Use of Net Position	72,315,866	72,315,866	48,582,344	67.18%	47,775,161	71.43%
Use of Net Position	2,766,183	2,750,657	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,082,049	\$ 75,066,523	\$ 48,582,344	64.72%	\$ 47,775,161	70.79%
Appropriations:						
Human Resources	\$ 75,072,049	\$ 75,056,523	\$ 46,318,271	61.71%	\$ 44,966,215	66.65%
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	\$ 75,066,523	\$ 46,318,271	61.70%	\$ 44,966,215	66.62%
Projected Net Position December 31	\$ 29,821,021	\$ 29,836,547				
Net Position as of Report Date			\$ 34,851,277			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 4,221,481	\$ 4,221,481	\$ 4,221,481			
Revenues:						
Charges for Services	\$ 7,861,423	\$ 7,861,423	\$ 5,240,949	66.67%	\$ 4,566,667	66.67%
Investment Income	23,885	23,885	54,753	229.24%	84,917	57.38%
Miscellaneous	-	-	640	-	2,075	-
Revenues without Use of Net Position	7,885,308	7,885,308	5,296,342	67.17%	4,653,659	66.50%
Use of Net Position	1,968,448	1,968,448	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,853,756	\$ 9,853,756	\$ 5,296,342	53.75%	\$ 4,653,659	40.47%
Appropriations:						
Financial Services	\$ 9,843,756	\$ 9,843,756	\$ 6,099,253	61.96%	\$ 8,884,165	77.37%
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	\$ 6,099,253	61.90%	\$ 8,884,165	77.27%
Projected Net Position December 31	\$ 2,253,033	\$ 2,253,033				
Net Position as of Report Date			\$ 3,418,570			

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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 08/31/2021	Actuals YTD as of 08/31/2021	% Actual to Current Budget	Actuals YTD as of 08/31/2020	% Actual to 08/31/2020 Budget
Net Position January 1	\$ 8,541,706	\$ 8,541,706	\$ 8,541,706			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 2,666,667	66.67%	\$ 2,333,333	66.67%
Investment Income	35,125	35,125	48,061	136.83%	124,880	61.67%
Miscellaneous	-	-	157,778	-	126,934	-
Revenues without Use of Net Position	4,035,125	4,035,125	2,872,506	71.19%	2,585,147	69.82%
Use of Net Position	1,539,491	1,539,491	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,574,616	\$ 5,574,616	\$ 2,872,506	51.53%	\$ 2,585,147	46.28%
Appropriations:						
Human Resources	\$ 5,564,616	\$ 5,564,616	\$ 2,262,467	40.66%	\$ 2,133,322	38.27%
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	\$ 5,574,616	\$ 5,574,616	\$ 2,262,467	40.59%	\$ 2,133,322	38.19%
Projected Net Position December 31	\$ 7,002,215	\$ 7,002,215				
Net Position as of Report Date			\$ 9,151,745			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 8/31/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 70,250	\$ 2,354,958	\$ 2,284,708	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
				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
				GCID20210612 Approval to accept a donation, in the amount of \$10,000.00, in memory of Sharla A. Gibson. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	-	10,000
				GCID20210578 Approval to accept a grant, in the amount of \$1,000.00, from the New Initiative Grant Program administered by the Georgia Recreation and Park Association for Building Brains Anywhere. These funds will be utilized to purchase books and literacy material in multiple languages.	-	1,000
				Total: Contributions and Donations	-	2,284,708
Use of Fund Balance	18,864,373	18,319,683	(544,690)	To adjust budget for 90 day job vacancies.	(76,196)	(632,690)
				GCID20190519 Approval to apply for and accept, if awarded, grant funding for the Innovations in Transit Public Safety program administered by the Federal Transit Administration (FTA) up to the amount of \$352,000.00. The County will provide a 20% local match of \$88,000.00.	88,000	88,000
				Total: Use of Fund Balance	11,804	(544,690)
<i>Total: General Fund</i>			1,740,018		11,804	1,740,018
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	2,274,605	2,046,340	(228,265)	To adjust budget for 90 day job vacancies.	-	(228,265)
<i>Total: Development and Enforcement Services District Fund</i>			(228,265)		-	(228,265)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	19,316,251	19,253,744	(62,507)	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.	-	(64,607)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(62,507)		-	(62,507)
Police Services District Fund (106)						
Fines and Forfeitures	4,923,698	6,746,620	1,822,922	GCID20210712 Award RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2021 through May 31, 2022), to the highest scoring firm, REDSPEED Georgia, LLC, estimated revenue \$4,375,012.00 (negotiated increase of 1.6% to commission rate - approximately \$70,000.00.	-	1,822,922
Contributions and Donations	-	2,500	2,500	GCID20210275 Approval to accept a donation of \$2,500.00 from the Gwinnett County Police Foundation on behalf of the Ordner Construction Foundation. This donation was used to purchase new fitness equipment for the Gwinnett County Police Department's Central Precinct.	-	2,500
Miscellaneous	297,200	301,200	4,000	GCID20210475 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville , Tax Parcel No. R4348 098.	-	2,000
				GCID20210479 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	-	2,000
				Total: Miscellaneous	-	4,000
Use of Fund Balance	22,450,197	20,512,867	(1,937,330)	To adjust budget for 90 day job vacancies.	-	(110,408)
				GCID20210475 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville , Tax Parcel No. R4348 098.	-	(2,000)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20210479 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	-	(2,000)
				GCID20210712 Award RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2021 through May 31, 2022), to the highest scoring firm, REDSPEED Georgia, LLC, estimated revenue \$4,375,012.00 (negotiated increase of 1.6% to commission rate - approximately \$70,000.00.	-	(1,822,922)
				Total: Use of Fund Balance	-	(1,937,330)
<i>Total: Police Services District Fund</i>			(107,908)		-	(107,908)
Recreation Fund (105)						
Miscellaneous	1,886,338	1,892,115	5,777	GCID20210965 Approval for the Chairwoman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communications tower at 2568 Chandler Road, Lawrenceville, Tax Parcel No. R5198 004.	750	750
				GCID20210969 Approval for the Chairwoman to execute any and all documents necessary to convey 5.984 square feet of right of way on Tax Parcel No. R5175 036 to the City of Lawrenceville for \$5,027.00.	5,027	5,027
				Total: Miscellaneous	5,777	5,777
Use of Fund Balance	10,344,759	10,117,435	(227,324)	To adjust budget for 90 day job vacancies.	(18,395)	(221,547)
				GCID20210965 Approval for the Chairwoman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communications tower at 2568 Chandler Road, Lawrenceville, Tax Parcel No. R5198 004.	(750)	(750)
				GCID20210969 Approval for the Chairwoman to execute any and all documents necessary to convey 5.984 square feet of right of way on Tax Parcel No. R5175 036 to the City of Lawrenceville for \$5,027.00.	(5,027)	(5,027)
				Total: Use of Fund Balance	(24,172)	(227,324)
<i>Total: Recreation Fund</i>			(221,547)		(18,395)	(221,547)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	8,939,212	8,947,299	8,087	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
				GCID20210784 Approval of incorporation of the Rivercliff Place Subdivision into the Gwinnett County Street Lighting Program. The estimated installation cost is \$9,685.00 and the estimated annual revenue and operating cost is \$2,856.00 for the installation of these streetlights. Installation funded by the 2017 Special Purpose Local option Sales Tax (SPLOST) Program.	-	2,856
<i>Total: Street Lighting Fund</i>			8,087		-	8,087
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
<i>Total: E-911 Fund</i>			147,567		-	147,567
Police Special Justice Fund (070)						
Fines and Forfeitures	-	126,528	126,528	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	126,528
Use of Fund Balance	234,110	107,582	(126,528)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(126,528)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	20,956	20,956	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	20,956
Use of Fund Balance	124,900	311,438	186,538	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(20,956)
				GCID20210902 Award OS024-21. purchase of integrated ballistic identification system (IBIS) technology equipment and maintenance, to Forensic Technology Inc., an associate company of Ultra Electronics Forensic Technology Inc., \$207,494.00.	-	207,494
				Total: Use of Fund Balance	-	186,538
<i>Total: Police Special State Fund</i>			207,494		-	207,494
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	181,280	181,280	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	181,280
<i>Total: Sheriff Special Justice Fund</i>			181,280		-	181,280
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)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Net Position (cont.)				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>			-		-	-
Economic Development Operating Fund (530)						
Use of Net Position	436,097	1,240,810	804,713	GCID20210205 Approval/authorization of a Resolution approving the Issuance by the Urban Redevelopment Agency of Gwinnett County, Georgia of its Revenue Bonds (Gwinnett Place Mall Project), Federally Taxable Series 2021 for the purpose of financing the costs of an urban redevelopment project consisting of the acquisition of approximately 39.06 acres of land, together with the improvements and personal property thereon, located at or near the intersection of Satellite Boulevard, Pleasant Hill Road and Interstate 85 in Gwinnett County, Georgia; authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the Bonds; establishing budgets as necessary; and for other related purposes.	-	804,713
<i>Total: Economic Development Operating Fund</i>			804,713		-	804,713
Local Transit Operating Fund (515)						
Other Financing Sources	3,500,000	3,588,000	88,000	GCID20190519 Approval to apply for and accept, if awarded, grant funding for the Innovations in Transit Public Safety program administered by the Federal Transit Administration (FTA) up to the amount of \$352,000.00. The County will provide a 20% local match of \$88,000.00.	88,000	88,000
Use of Net Position	5,170,015	5,560,240	390,225	GCID20210605 Award OS013-21, provision of transit system operation and maintenance services on a multi-year contract (21-083), to the highest scoring firm, Transdev Services, Inc. The initial term of this contract shall be July 1, 2021 through June 30, 2022, base amount \$22,284,941.00. This contract may be automatically renewed on an annual basis for a total contract term of three (3) years, total base amount \$73,602,109.90.	-	400,000
				To adjust budget for 90 day job vacancies.	-	(9,775)
				Total: Use of Net Position	-	390,225
<i>Total: Local Transit Operating Fund</i>			478,225		88,000	478,225

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
<i>Total: Solid Waste Operating Fund</i>			100,000		-	100,000
Stormwater Operating Fund (590)						
Use of Net Position	1,069,505	1,034,926	(34,579)	To adjust budget for 90 day job vacancies.	-	(34,579)
<i>Total: Stormwater Operating Fund</i>			(34,579)		-	(34,579)
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
Group Self-Insurance Fund (605)						
Use of Net Position	2,766,183	2,750,657	(15,526)	To adjust budget for 90 day job vacancies.	-	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		-	(15,526)
Total Revenue Budget Adjustments			\$ 3,197,052		\$ 81,409	\$ 3,197,052

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS
AS OF 8/31/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,205,659	\$ 2,109,976	\$ (95,683)	To adjust budget for 90 day job vacancies.	\$ (46,179)	\$ (95,683)
Financial Services	10,025,621	9,996,559	(29,062)	To adjust budget for 90 day job vacancies.	(19,572)	(29,062)
Transportation	24,892,267	24,661,354	(230,913)	To adjust budget for 90 day job vacancies.	(10,445)	(230,913)
Corrections	20,098,149	20,096,618	(1,531)	Transfer from Non-Departmental: Inmate Medical Reserve.	-	34,784
				To adjust budget for 90 day job vacancies.	-	(36,315)
				Total: Corrections	-	(1,531)
Community Services	16,956,874	16,827,066	(129,808)	To adjust budget for 90 day job vacancies.	-	(150,956)
				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
				GCID20210612 Approval to accept a donation, in the amount of \$10,000.00, in memory of Sharla A. Gibson. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	-	10,000
				GCID20210578 Approval to accept a grant, in the amount of \$1,000.00, from the New Initiative Grant Program administered by the Georgia Recreation and Park Association for Building Brains Anywhere. These funds will be utilized to purchase books and literacy material in multiple languages.	-	1,000
				Total: Community Services	-	(129,808)
Community Services Subsidies	26,163,799	26,413,799	250,000	GCID20210655 Approval for the Chairwoman to sign the First Amendment to the Subsidy Agreement with Viewpoint Health to include an additional \$250,000.00 for a program to address opioid addiction. The Subsidy Agreement is adjusted from \$793,341.00 to \$1,043,341.00.	-	250,000
Community Services - Elections	5,422,418	7,596,217	2,173,799	To adjust budget for 90 day job vacancies.	-	(89,761)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Community Services - Elections (cont.)				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
				Total: Community Services	-	2,173,799
Juvenile Court	8,787,291	9,538,091	750,800	Transfer from Non-Departmental: Court Reporters Reserve.	-	153,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	517,200
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	80,100
				Total: Juvenile Court	-	750,800
Sheriff	111,219,047	111,842,547	623,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	623,500
				Total: Sheriff	-	623,500
Judiciary	26,844,236	29,743,736	2,899,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,568,100
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	331,400
				Total: Judiciary	-	2,899,500
Probate Court	3,384,893	3,506,243	121,350	Transfer from Non-Departmental: Court Interpreters Reserve.	1,200	3,700
				Transfer from Non-Departmental: Indigent Defense Reserve.	17,250	117,650
				Total: Probate Court	18,450	121,350
Solicitor General	6,494,601	6,495,101	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Support Services	163,337	248,337	85,000	Transfer from Contingency	-	85,000
Non-Departmental: Contingency	2,700,000	2,523,016	(176,984)	Transfer to Support Services	-	(85,000)
				Award RP023-21, provision of an operational performance assessment, to Mauldin & Jenkins, LLC, amount not to exceed \$291,984.00.	-	(91,984)
				Total: Contingency	-	(176,984)
Contribution to Local Transit	3,500,000	3,588,000	88,000	GCID20190519 Approval to apply for and accept, if awarded, grant funding for the Innovations in Transit Public Safety program administered by the Federal Transit Administration (FTA) up to the amount of \$352,000.00. The County will provide a 20% local match of \$88,000.00.	88,000	88,000
Reserves - Court Interpreters	751,750	336,550	(415,200)	Transfer to Juvenile Court.	-	(80,100)
				Transfer to Judiciary.	-	(331,400)
				Transfer to Probate Court.	(1,200)	(3,700)
				Total: Reserves - Court Interpreters	(1,200)	(415,200)
Reserves - Court Reporters	223,121	69,121	(154,000)	Transfer to Juvenile Court.	-	(153,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(154,000)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Indigent Defense	5,630,000	2,427,050	(3,202,950)	Transfer to Juvenile Court.	-	(517,200)
				Transfer to Judiciary.	-	(2,568,100)
				Transfer to Probate Court.	(17,250)	(117,650)
				Total: Reserves - Indigent Defense	(17,250)	(3,202,950)
Reserves - Prisoner Medical	1,503,799	845,515	(658,284)	Transfer to Corrections.	-	(35,784)
				Transfer to Sheriff.	-	(622,500)
				Total: Reserves - Prisoner Medical	-	(658,284)
Other Miscellaneous	750,000	591,984	(158,016)	GCID20210655 Approval for the Chairwoman to sign the First Amendment to the Subsidy Agreement with Viewpoint Health to include an additional \$250,000.00 for a program to address opioid addiction. The Subsidy Agreement is adjusted from \$793,341.00 to \$1,043,341.00.	-	(250,000)
				Award RP023-21, provision of an operational performance assessment, to Mauldin & Jenkins, LLC, amount not to exceed \$291,984.00.	-	91,984
				Total: Other Miscellaneous	-	(158,016)
			(4,677,434)	Total: Non-Departmental	69,550	(4,677,434)
<i>Total: General Fund</i>			1,740,018		11,804	1,740,018
Development and Enforcement Services District Fund (104)						
Planning and Development	13,189,021	12,960,756	(228,265)	To adjust budget for 90 day job vacancies.	-	(228,265)
<i>Total: Development and Enforcement Services District Fund</i>			(228,265)		-	(228,265)
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	137,274,346	(41,627)	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.	-	(43,727)
				Total: Fire and Emergency Services	-	(41,627)
<i>Total: Fire and Emergency Services District Fund</i>			(62,507)		-	(62,507)
Police Services District Fund (106)						
Police Services	134,129,516	134,146,608	17,092	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	-	(110,408)
				GCID20210275 Approval to accept a donation of \$2,500.00 from the Gwinnett County Police Foundation on behalf of the Ordner Construction Foundation. This donation was used to purchase new fitness equipment for the Gwinnett County Police Department's Central Precinct.	-	2,500
				Total: Police Services	-	17,092

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recorder's Court	2,105,796	2,230,196	124,400	Transfer from Non-Departmental: Indigent Defense Reserve.	16,200	70,200
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	54,200
				Total: Recorder's Court	16,200	124,400
Non-Departmental	5,108,250	4,858,850	(249,400)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(16,200)	(70,200)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(54,200)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				Total: Non-Departmental	(16,200)	(249,400)
<i>Total: Police Services District Fund</i>			(107,908)		-	(107,908)
Recreation Fund (105)						
Community Services	47,555,893	47,334,346	(221,547)	To adjust budget for 90 day job vacancies.	(18,395)	(221,547)
<i>Total: Recreation Fund</i>			(221,547)		(18,395)	(221,547)
Street Lighting Fund (002)						
Transportation	8,385,664	8,393,751	8,087	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
				GCID20210784 Approval of incorporation of the Rivercliff Place Subdivision into the Gwinnett County Street Lighting Program. The estimated installation cost is \$9,685.00 and the estimated annual revenue and operating cost is \$2,856.00 for the installation of these streetlights. Installation funded by the 2017 Special Purpose Local option Sales Tax (SPLOST) Program.	-	2,856
<i>Total: Street Lighting Fund</i>			8,087		-	8,087

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	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
<i>Total: E-911 Fund</i>			147,567		-	147,567
Police Special State Fund (072)						
Police Special Investigation Operations	124,900	332,394	207,494	GCID20210902 Award OS024-21. purchase of integrated ballistic identification system (IBIS) technology equipment and maintenance, to Forensic Technology Inc., an associate company of Ultra Electronics Forensic Technology Inc., \$207,494.00.	-	207,494
<i>Subtotal: Police Special State Fund</i>			207,494		-	207,494
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	200,000	381,280	181,280	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	181,280
<i>Total: Sheriff Special Justice Fund</i>			181,280		-	181,280
Economic Development Operating Fund (530)						
Economic Development Activity	5,612,697	6,417,410	804,713	GCID20210205 Approval/authorization of a Resolution approving the Issuance by the Urban Redevelopment Agency of Gwinnett County, Georgia of its Revenue Bonds (Gwinnett Place Mall Project), Federally Taxable Series 2021 for the purpose of financing the costs of an urban redevelopment project consisting of the acquisition of approximately 39.06 acres of land, together with the improvements and personal property thereon, located at or near the intersection of Satellite Boulevard, Pleasant Hill Road and Interstate 85 in Gwinnett County, Georgia; authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the Bonds; establishing budgets as necessary; and for other related purposes.	-	804,713
<i>Total: Economic Development Operating Fund</i>			804,713		-	804,713

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Local Transit Operating Fund (515)						
Transportation	12,005,590	12,483,815	478,225	GCID20210605 Award OS013-21, provision of transit system operation and maintenance services on a multi-year contract (21-083), to the highest scoring firm, Transdev Services, Inc. The initial term of this contract shall be July 1, 2021 through June 30, 2022, base amount \$22,284,941.00. This contract may be automatically renewed on an annual basis for a total contract term of three (3) years, total base amount \$73,602,109.90.	-	400,000
				To adjust budget for 90 day job vacancies.	-	(9,775)
				GCID20190519 Approval to apply for and accept, if awarded, grant funding for the Innovations in Transit Public Safety program administered by the Federal Transit Administration (FTA) up to the amount of \$352,000.00. The County will provide a 20% local match of \$88,000.00.	88,000	88,000
				Total: Transportation	88,000	478,225
<i>Total: Local Transit Operating Fund</i>			478,225		88,000	478,225
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
<i>Total: Solid Waste Operating Fund</i>			100,000		-	100,000
Stormwater Operating Fund (590)						
Water Resources	30,516,266	30,481,687	(34,579)	To adjust budget for 90 day job vacancies.	-	(34,579)
<i>Total: Stormwater Operating Fund</i>			(34,579)		-	(34,579)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	985,526	959,781	(25,745)	To adjust budget for 90 day job vacancies.	-	(25,745)
Water Resources	363,461,506	362,652,357	(809,149)	To adjust budget for 90 day job vacancies.	(33,504)	(809,149)
Working Capital Reserve	2,640,762	3,675,656	1,034,894	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.	33,504	834,894
				Total: Working Capital Reserve	33,504	1,034,894
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000
Administrative Support Fund (665)						
County Administration	5,578,690	5,509,068	(69,622)	To adjust budget for 90 day job vacancies.	-	(69,622)
Financial Services	11,685,010	11,569,984	(115,026)	To adjust budget for 90 day job vacancies.	(12,892)	(115,026)
Human Resources	4,859,404	4,786,082	(73,322)	To adjust budget for 90 day job vacancies.	(37,089)	(73,322)
Information Technology	47,226,935	46,779,310	(447,625)	To adjust budget for 90 day job vacancies.	(105,555)	(447,625)
Law	2,824,829	2,793,461	(31,368)	To adjust budget for 90 day job vacancies.	-	(31,368)
Support Services	18,835,886	18,778,321	(57,565)	To adjust budget for 90 day job vacancies.	-	(57,565)
Working Capital Reserve	13,332	807,860	794,528	To adjust budget for 90 day job vacancies.	155,536	794,528
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management Fund (610)						
Support Services	8,445,343	8,412,549	(32,794)	To adjust budget for 90 day job vacancies.	-	(32,794)
Working Capital Reserve	834,407	867,201	32,794	To adjust budget for 90 day job vacancies.	-	32,794
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	75,072,049	75,056,523	(15,526)	To adjust budget for 90 day job vacancies.	-	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		-	(15,526)
Total Appropriation Budget Adjustments			\$ 3,197,052		\$ 81,409	\$ 3,197,052