



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MARCH 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 March 31, 2021

DATE: April 21, 2021

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 56

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 March and early April, including: 1) the completion of the 2021 Budget Document; 2) the purchase of the Gwinnett Place Mall property; and 3) the continuation of fiscal year 2022 budget preparation.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 9, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective and a summary of recurring monthly financial trends. The narrative is followed by financial summaries for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations.

Overview of Financial Variances

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

The County continues to experience the financial impact of the COVID-19 pandemic. We are still seeing an impact to some revenues and expenses/expenditures that have been affected since March last year. Although some pandemic-related restrictions have been lifted or relaxed since the beginning of the current year, we will not see the effects immediately and are continuing to monitor the financial results closely.

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

- Charges for services in the General Fund, primarily due to decreases in judicial revenues, the state prisoner allowance, and work release fees for Corrections
- Fines and forfeitures in the General Fund and the Police Services District Fund, partially due to reduced activity in the courts
- Charges for services in the Recreation Fund, primarily due to class cancellations and lower enrollment in the classes that resumed in January and February; however, Parks and Recreation revenues showed significant improvement in March due to increasing interest in youth programs, summer camps, park activities at community centers, and aquatic center activities
- Hotel/motel tax revenues in the Tourism Fund, due to lower occupancy rates and lower average daily room rates
- Charges for services in the Local Transit Operating Fund, due to the suspension of fare box collections beginning on March 30, 2020; although local fare box collections resumed in November 2020 and commuter fare box collections resumed in February 2021, revenues remain down compared to last year due to buses operating at limited capacity on a reduced schedule

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

- An increase in pandemic-related hazard pay, mostly for public safety departments
- A decrease in judiciary expenditures in the General Fund due to the suspension of in-person jury trials; although the suspension was lifted on March 9, in-person trials did not resume until April 19

- A decrease in certain general operating expenditures such as training and travel due to many training sessions being canceled or held virtually
- A decrease in general operating supplies, as fewer employees are working in the office

2021 Budget Document

The [2021 Budget Document](#) was completed in early April and is available on the County's website. In addition to the budget and budget process, the document includes information about the County's planning tools, financial policies, economic environment, demographics, and detailed information about individual departments.

Gwinnett Place Mall Purchase

In early April, the Urban Redevelopment Agency of Gwinnett County purchased a 39-acre parcel at Gwinnett Place Mall for \$23 million as part of a major redevelopment initiative. The property, which is easily accessible from I-85 and centrally located within Gwinnett County, has been a key focus for County leaders and will help amplify future expansion and planning efforts. Gwinnett County, through its Urban Redevelopment Agency, issued bonds in March to finance the purchase.

Properties not included in this sale will remain with respective current owners, whose current tenants – Macy's, Mega Mart, and Beauty Master – will not be impacted by this purchase. The Urban Redevelopment Agency is working closely with these groups to ensure all are aligned on goals as planning and revitalization begin.

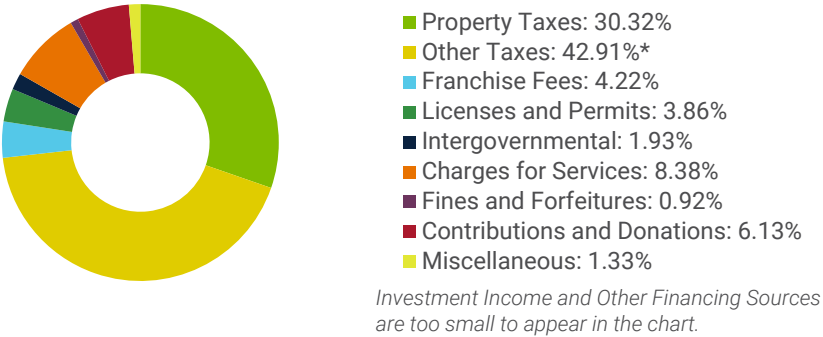
2022 Budget Preparation

On March 25 and 26, the Board of Commissioners held its annual strategic planning meeting to discuss priorities for the 2022 budget. Departments and agencies submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets, by April 16. Departments will present their capital budget requests to the 2022 Capital Review Team in June. The Capital Review Team will make a recommendation to the Chairwoman for projects to include in the 2022 Capital Improvement Plan.

GENERAL FUND (PAGE 11)

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

GENERAL FUND 2021 YTD REVENUES BY CATEGORY



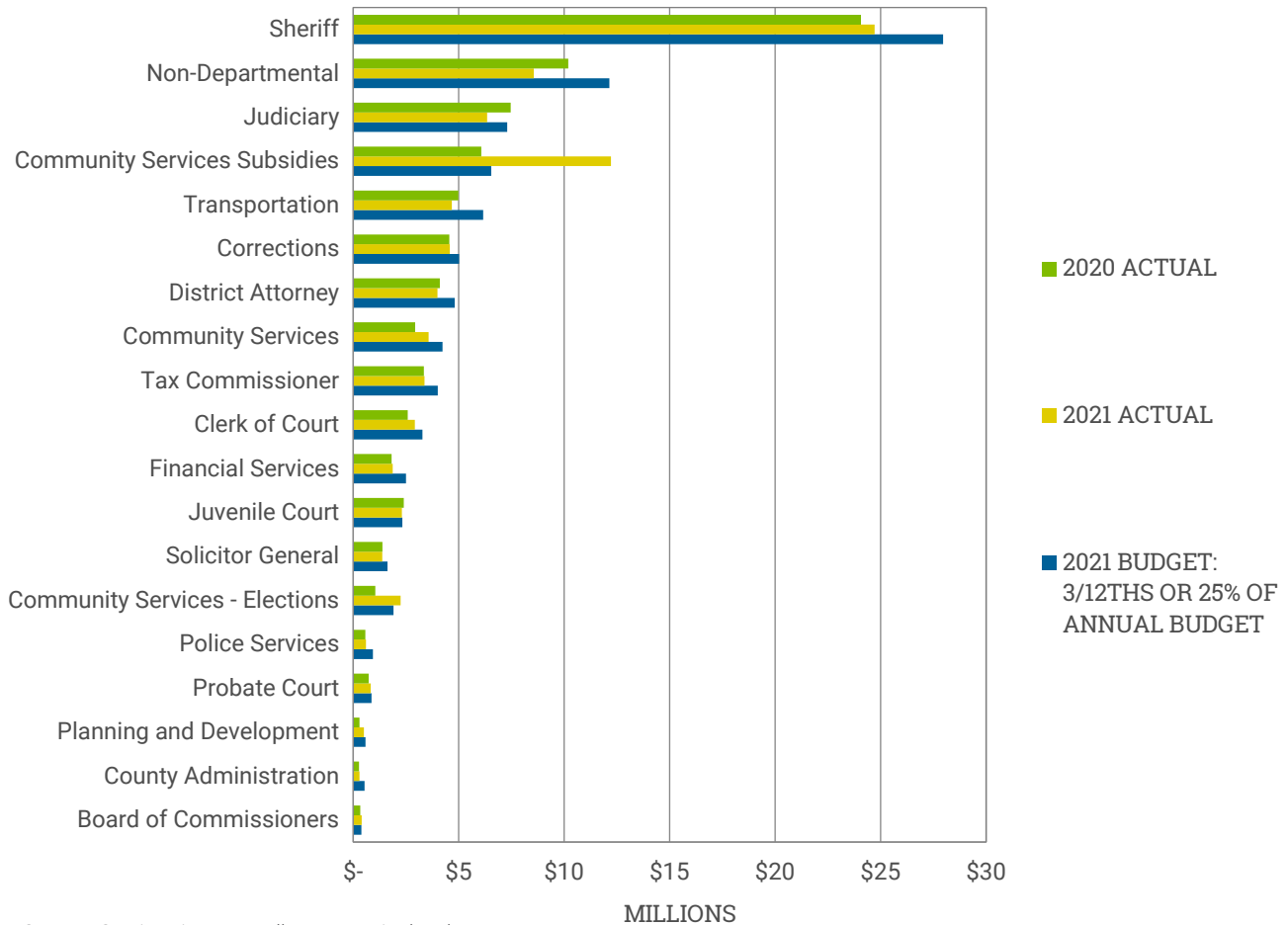
**Other Taxes includes intangible recording taxes, occupation taxes, financial institution taxes, energy excise taxes, and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

Current year motor vehicle taxes and prior year property taxes make up approximately 30.3 percent of year-to-date revenues in the General Fund. The property tax percentage will increase later in the year when property taxes are collected. Property taxes represent approximately 75 percent of the fund’s annual revenue budget.

Other tax revenues and licenses and permits revenues in the General Fund reflect a year-over-year increase due to the movement of the Licensing and Revenue Section of Planning and Development from the Police Services District Fund to the General Fund in April 2020 as a result of a new Service Delivery Strategy agreement.

Contributions and donations 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
MARCH 2020 – 2021 YTD EXPENDITURES**



Support Services is too small to appear in the chart.

Non-departmental expenditures in the General Fund are down approximately \$1.6 million, or 16.1 percent, compared to this same time last year. This is primarily attributable to a \$2.1 million decrease in contributions to local transit due to available grant funds and a \$340,300 decrease in contributions to capital due to a reduced funding need for approved projects in 2021. These decreases are partially offset by increases in 800 MHZ radio system maintenance and contributions to the airport. Expenditures for the maintenance of our 800 MHZ radio system are \$609,100 higher than this same time last year due to the timing of payments for license and support agreements; this year a payment for the first three months of the year was made in March, whereas last year the first payment was made in April. Contributions to the airport are \$192,500 higher than last year due to funding needed to support new capital projects at the Gwinnett County Airport.

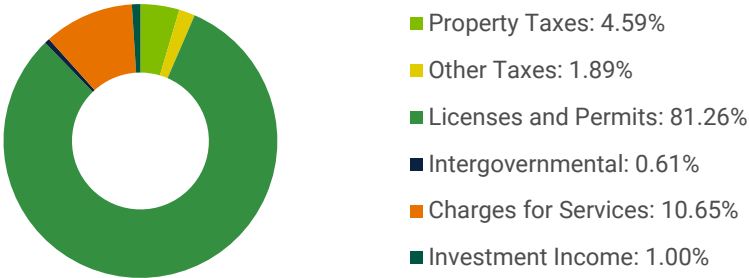
Community Services subsidy expenditures are over budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of subsidy payments and payments to other agencies – generally these are paid quarterly. As of the date of this report, most Community Services subsidy recipients have received their first two quarterly subsidies for 2021, whereas last year they had only received one subsidy payment.

Community Services - Elections expenditures in the General Fund are up approximately \$1.2 million compared to last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. This is due to the 2020 General Election Runoff held in January 2021.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

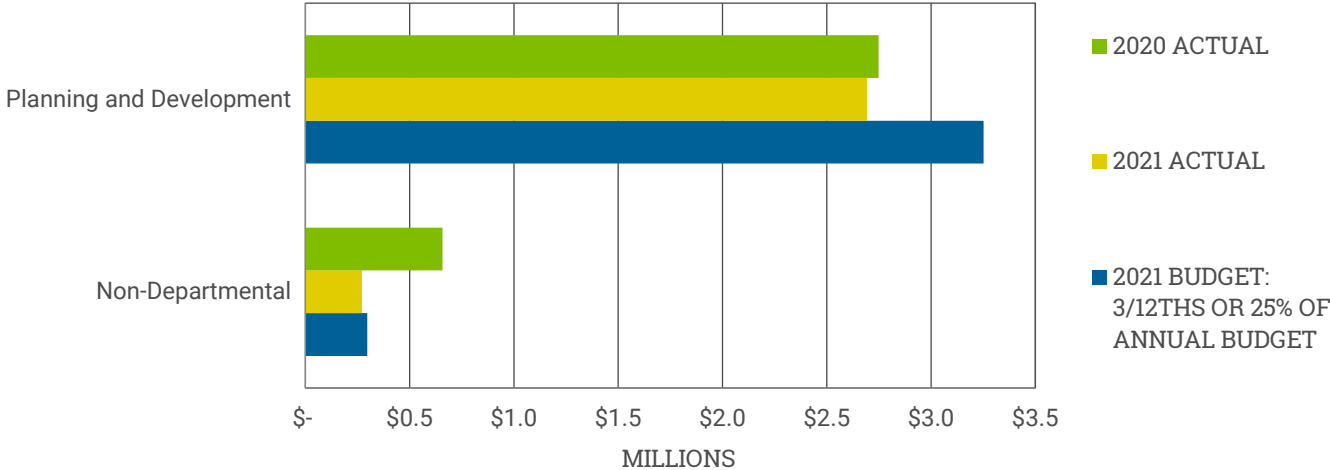
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY**



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

Licenses and permits revenues in the Development and Enforcement Services District Fund are up approximately \$238,800, or 20.1 percent, compared to last year. This is primarily due to increases in building construction. The number of licenses and permits issued through March is up from 1,937 in 2020 to 2,872 in 2021.

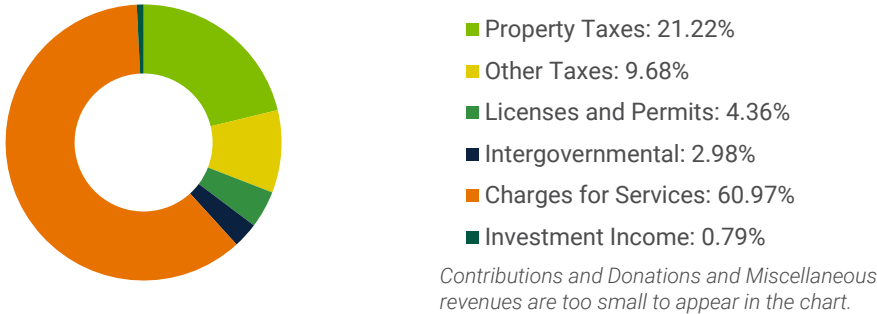
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2020 – 2021 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

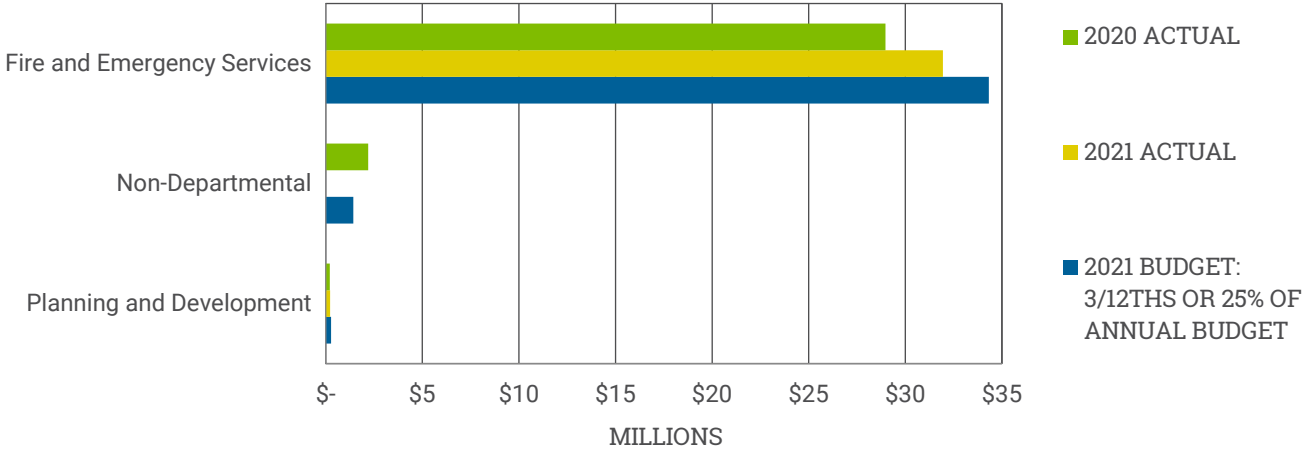
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY**



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

Charges for services in the Fire and Emergency Services District Fund are up approximately \$571,700, or 26.5 percent, over this same time last year, primarily due to an increase in the number of ambulance transports of approximately 1,200 over last year.

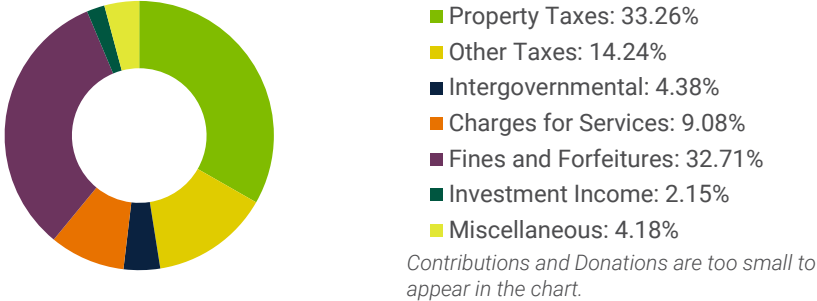
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2020 – 2021 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 16)

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

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

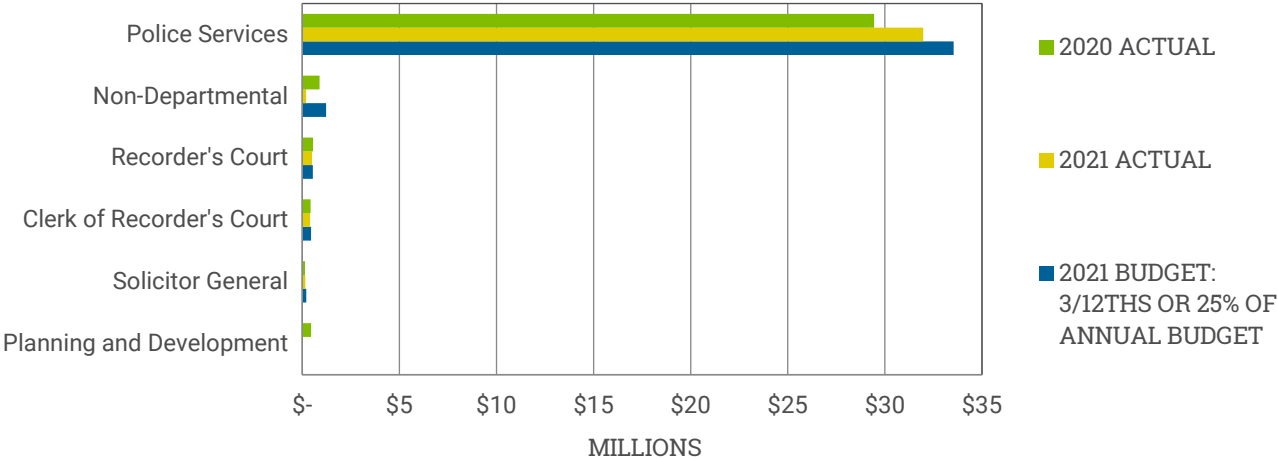


Although current year-to-date revenues collected are from multiple revenue sources, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 54 percent of the fund’s annual revenue budget.

Tax revenues and licenses and permits revenues in the Police Services District Fund reflect a year-over-year decrease due to the movement of the Licensing and Revenue Section of Planning and Development to the General Fund in April 2020.

Charges for services in the Police Services District Fund are down approximately \$117,900, or 35.8 percent, compared to last year. This is primarily due to decreases in police fees, permit fees, and false alarm revenues.

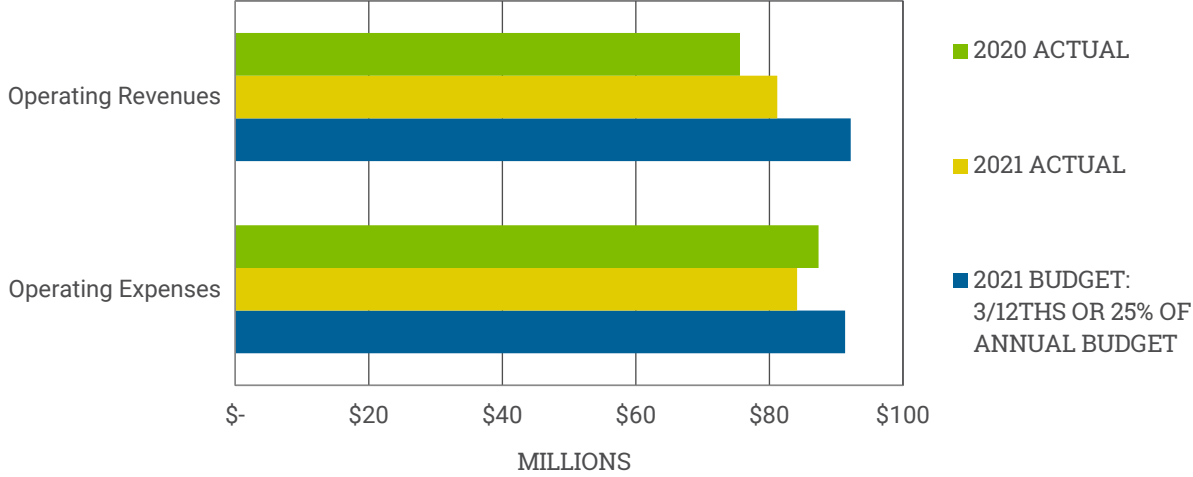
**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2020 – 2021 YTD EXPENDITURES**



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
MARCH 2020 – 2021 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$5.6 million, or 7.4 percent, compared to last year. This is primarily due to increases in system development charge revenues, water retail revenues, and sewer retail revenues. The increases are partially offset by a decrease in water wholesale revenues.

Revenues in the Water and Sewer Operating Fund are approximately \$11.0 million, or 11.9 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2020. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$3.2 million, or 3.7 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 personal services and general operating expenses.

Expenses in the Water and Sewer Operating Fund are approximately \$7.2 million, or 7.9 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.

OTHER FUNDS

Miscellaneous revenues in the Recreation Fund are up approximately \$243,200, or 49.5 percent, compared to this same time last year. Despite the pandemic, facility rentals are coming in strong and have exceeded March 2019 (pre-pandemic) levels.

Charges for services in the Authority Imaging Fund are up approximately \$187,800 compared to last year due to an increase in e-filings for criminal cases.

RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is down approximately \$2.2 million compared to this same time last year, primarily due to lower interest rates on short-term securities, which is where the majority of the County's operating fund investments reside. Investment income for 2021 is expected to continue to trail last year.

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

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 173,289,083	\$ 173,289,083	\$ 173,289,083			
Revenues:						
Taxes	\$ 311,569,691	\$ 311,569,691	\$ 28,758,775	9.23%	\$ 14,008,638	4.85%
Licenses and Permits	4,603,850	4,603,850	1,434,093	31.15%	94,339	23.58%
Intergovernmental	3,357,091	3,357,091	716,368	21.34%	572,693	15.04%
Charges for Services	27,568,667	27,568,667	3,110,305	11.28%	3,553,547	13.36%
Fines and Forfeitures	2,906,893	2,906,893	340,959	11.73%	460,520	12.67%
Investment Income	282,045	282,045	58,300	20.67%	638,767	41.61%
Contributions and Donations	70,250	2,343,958	2,276,828	97.14%	3,920	2.54%
Miscellaneous	1,566,462	1,566,462	495,611	31.64%	597,443	27.05%
Other Financing Sources	-	-	19,034	-	51,242	31.06%
Revenues without Use of Fund Balance	351,924,949	354,198,657	37,210,273	10.51%	19,981,109	6.10%
Use of Fund Balance	18,864,373	18,429,535	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 370,789,322	\$ 372,628,192	\$ 37,210,273	9.99%	\$ 19,981,109	5.37%
Appropriations:						
Board of Commissioners	\$ 1,536,793	\$ 1,536,793	\$ 400,903	26.09%	\$ 336,136	21.97%
County Administration	2,205,659	2,156,155	295,987	13.73%	274,398	17.60%
Financial Services	10,025,621	10,008,212	1,872,181	18.71%	1,821,686	18.20%
Tax Commissioner	16,022,750	16,022,750	3,374,839	21.06%	3,348,500	22.08%
Transportation	24,892,267	24,639,536	4,671,570	18.96%	4,978,194	19.49%
Planning and Development	2,316,336	2,316,336	509,259	21.99%	293,920	38.70%
Police Services	3,740,744	3,740,744	603,268	16.13%	576,154	19.43%
Corrections	20,098,149	20,089,609	4,580,165	22.80%	4,552,117	23.42%
Community Services	16,956,874	16,918,745	3,573,599	21.12%	2,934,724	20.04%
Community Services Subsidies:						
Atlanta Regional Commission	1,265,140	1,265,140	518,715	41.00%	255,095	21.17%
Board of Health	2,074,641	2,074,641	1,037,321	50.00%	393,366	24.98%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	58,772	25.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	165,160	25.00%
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	149,163	14.02%	140,427	12.36%
Library Subsidy	19,312,183	19,312,183	9,656,092	50.00%	4,853,232	25.00%
Mental Health	793,341	793,341	396,671	50.00%	198,355	25.00%
Total Community Services Subsidies	26,163,799	26,163,799	12,213,182	46.68%	6,071,765	24.05%
Community Services - Elections	5,422,418	7,645,601	2,246,411	29.38%	1,046,612	9.54%
Juvenile Court	8,787,291	9,303,791	2,306,843	24.79%	2,394,147	25.60%
Sheriff	111,219,047	111,841,547	24,714,737	22.10%	24,075,516	22.39%
Clerk of Court	13,124,317	13,124,317	2,921,746	22.26%	2,585,844	21.33%

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Judiciary	26,844,236	29,193,736	6,346,190	21.74%	7,464,638	24.89%
Probate Court	3,384,893	3,467,393	825,985	23.82%	733,747	22.49%
District Attorney	19,247,754	19,247,754	3,989,719	20.73%	4,104,710	22.01%
Solicitor General	6,494,601	6,495,101	1,378,791	21.23%	1,386,527	21.57%
Support Services	163,337	163,337	36,663	22.45%	35,194	21.22%
Non-Departmental:						
Contingency	2,700,000	2,700,000	-	0.00%	-	0.00%
Contribution to Airport	810,000	810,000	202,500	25.00%	10,000	25.00%
Contribution to Capital	21,590,058	21,590,058	5,397,515	25.00%	5,737,834	25.00%
Contribution to Local Transit	3,500,000	3,500,000	875,000	25.00%	2,937,500	25.00%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	1,537,038	1,537,038	380,228	24.74%	436,209	33.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	41,500	27.67%	28,345	18.90%
Reserves - Compensation	3,699,574	3,699,574	-	0.00%	-	0.00%
Reserves - Court Interpreters	751,750	408,750	-	0.00%	-	0.00%
Reserves - Court Reporters	223,121	121,121	-	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	3,126,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,503,799	863,299	-	0.00%	-	0.00%
800 MHZ Maintenance	3,047,596	3,047,596	633,687	20.79%	24,542	0.88%
Other Governmental Agencies	515,000	515,000	16,609	3.23%	7,590	0.20%
Other Miscellaneous	750,000	750,000	9,549	1.27%	10,867	3.88%
Total Non-Departmental	52,142,436	48,552,936	8,556,588	17.62%	10,192,887	18.04%
TOTAL APPROPRIATIONS	\$ 370,789,322	\$ 372,628,192	\$ 85,418,626	22.92%	\$ 79,207,416	21.30%
Projected Fund Balance December 31	\$ 154,424,710	\$ 154,859,548				
Estimated Fund Balance as of Report Date			\$ 125,080,730			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 11,383,081	\$ 11,383,081	\$ 11,383,081			
Revenues:						
Taxes	\$ 8,111,846	\$ 8,111,846	\$ 114,076	1.41%	\$ 89,561	1.15%
Licenses and Permits	3,699,150	3,699,150	1,429,210	38.64%	1,190,399	27.86%
Intergovernmental	54,000	54,000	10,681	19.78%	7,769	19.42%
Charges for Services	207,820	207,820	187,314	90.13%	215,007	37.48%
Investment Income	28,100	28,100	17,545	62.44%	55,029	33.35%
Revenues without Use of Fund Balance	12,100,916	12,100,916	1,758,826	14.53%	1,557,765	12.16%
Use of Fund Balance	2,274,605	2,060,774	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,375,521	\$ 14,161,690	\$ 1,758,826	12.42%	\$ 1,557,765	9.58%
Appropriations:						
Planning and Development	\$ 13,189,021	\$ 12,975,190	\$ 2,693,551	20.76%	\$ 2,748,625	20.56%
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	221,250	22.80%	657,458	24.21%
Total Non-Departmental	1,186,500	1,186,500	271,250	22.86%	657,458	22.81%
TOTAL APPROPRIATIONS	\$ 14,375,521	\$ 14,161,690	\$ 2,964,801	20.94%	\$ 3,406,083	20.96%
Projected Fund Balance December 31	\$ 9,108,476	\$ 9,322,307				
Estimated Fund Balance as of Report Date			\$ 10,177,106			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 67,702,702	\$ 67,702,702	\$ 67,702,702			
Revenues:						
Taxes	\$ 107,392,820	\$ 107,392,820	\$ 1,384,280	1.29%	\$ 1,278,910	1.23%
Licenses and Permits	912,992	912,992	195,203	21.38%	215,287	23.52%
Intergovernmental	738,500	738,500	133,574	18.09%	100,652	14.80%
Charges for Services	15,670,060	15,670,060	2,731,646	17.43%	2,159,903	13.83%
Investment Income	103,970	103,970	35,463	34.11%	238,409	40.41%
Contributions and Donations	-	-	1,050	-	100	-
Miscellaneous	3,000	3,000	6,700	223.33%	50,947	1,698.23%
Revenues without Use of Fund Balance	124,821,342	124,821,342	4,487,916	3.60%	4,044,208	3.32%
Use of Fund Balance	19,316,251	19,265,465	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,137,593	\$ 144,086,807	\$ 4,487,916	3.11%	\$ 4,044,208	2.75%
Appropriations:						
Planning and Development	\$ 1,110,620	\$ 1,089,740	\$ 228,839	21.00%	\$ 205,650	20.43%
Fire and Emergency Services	137,315,973	137,286,067	31,948,053	23.27%	28,970,688	21.64%
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%	2,200,150	22.63%
Total Non-Departmental	5,711,000	5,711,000	-	0.00%	2,200,150	18.46%
TOTAL APPROPRIATIONS	\$ 144,137,593	\$ 144,086,807	\$ 32,176,892	22.33%	\$ 31,376,488	21.37%
Projected Fund Balance December 31	\$ 48,386,451	\$ 48,437,237				
Estimated Fund Balance as of Report Date			\$ 40,013,726			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 641,861	\$ 641,861	\$ 641,861			
Revenues:						
Investment Income	\$ 1,686	\$ 1,686	\$ 902	53.50%	\$ 2,512	21.84%
Revenues without Use of Fund Balance	1,686	1,686	902	53.50%	2,512	21.84%
Use of Fund Balance	60,371	60,371	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,057	\$ 62,057	\$ 902	1.45%	\$ 2,512	4.64%
Appropriations:						
Loganville EMS	\$ 62,057	\$ 62,057	\$ 634	1.02%	\$ 1,346	2.48%
TOTAL APPROPRIATIONS	\$ 62,057	\$ 62,057	\$ 634	1.02%	\$ 1,346	2.48%
Projected Fund Balance December 31	\$ 581,490	\$ 581,490				
Estimated Fund Balance as of Report Date			\$ 642,129			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 87,592,201	\$ 87,592,201	\$ 87,592,201			
Revenues:						
Taxes	\$ 78,588,995	\$ 78,588,995	\$ 1,106,320	1.41%	\$ 16,151,632	23.30%
Insurance Premium Taxes	36,349,300	36,349,300	-	0.00%	-	0.00%
Licenses and Permits	-	-	-	-	1,156,350	26.96%
Intergovernmental	298,900	298,900	101,957	34.11%	41,988	14.59%
Charges for Services	905,750	905,750	211,421	23.34%	329,320	32.18%
Fines and Forfeitures	4,923,698	4,923,698	761,953	15.48%	1,225,649	15.94%
Investment Income	171,410	171,410	50,188	29.28%	321,427	32.14%
Contributions and Donations	-	2,500	2,500	100.00%	-	-
Miscellaneous	297,200	297,200	97,405	32.77%	95,142	30.89%
Revenues without Use of Fund Balance	121,535,253	121,537,753	2,331,744	1.92%	19,321,508	16.18%
Use of Fund Balance	22,450,197	22,359,934	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 143,985,450	\$ 143,897,687	\$ 2,331,744	1.62%	\$ 19,321,508	13.10%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ 453,399	29.20%
Police Services	134,129,516	134,166,753	31,974,620	23.83%	29,441,657	22.38%
Recorder's Court	2,105,796	2,172,796	501,754	23.09%	549,543	24.87%
Solicitor General	831,691	831,691	157,504	18.94%	143,144	19.09%
Clerk of Recorder's Court	1,810,197	1,810,197	405,059	22.38%	424,672	22.68%
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	1,730,250	197,500	11.41%	891,207	12.46%
Total Non-Departmental	5,108,250	4,916,250	197,500	4.02%	891,207	9.39%
TOTAL APPROPRIATIONS	\$ 143,985,450	\$ 143,897,687	\$ 33,236,437	23.10%	\$ 31,903,622	21.64%
Projected Fund Balance December 31	\$ 65,142,004	\$ 65,232,267				
Estimated Fund Balance as of Report Date			\$ 56,687,508			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 21,086,593	\$ 21,086,593	\$ 21,086,593			
Revenues:						
Taxes	\$ 34,337,521	\$ 34,337,521	\$ 435,006	1.27%	\$ 382,502	1.21%
Intergovernmental	405,277	405,277	44,634	11.01%	29,551	14.58%
Charges for Services	3,386,761	3,386,761	456,579	13.48%	674,546	13.48%
Investment Income	39,340	39,340	18,640	47.38%	77,705	34.23%
Contributions and Donations	50,900	50,900	-	0.00%	-	0.00%
Miscellaneous	1,886,338	1,886,338	734,840	38.96%	491,679	18.56%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	40,128,067	40,128,067	1,689,699	4.21%	1,655,983	4.17%
Use of Fund Balance	10,344,759	10,222,973	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,472,826	\$ 50,351,040	\$ 1,689,699	3.36%	\$ 1,655,983	3.58%
Appropriations:						
Community Services	\$ 47,555,893	\$ 47,434,107	\$ 9,065,423	19.11%	\$ 8,503,104	19.19%
Support Services	274,516	274,516	30,834	11.23%	11,124	3.93%
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	469,854	24.80%	343,891	24.73%
Total Non-Departmental	2,642,417	2,642,417	469,854	17.78%	343,891	20.02%
TOTAL APPROPRIATIONS	\$ 50,472,826	\$ 50,351,040	\$ 9,566,111	19.00%	\$ 8,858,119	19.13%
Projected Fund Balance December 31	\$ 10,741,834	\$ 10,863,620				
Estimated Fund Balance as of Report Date			\$ 13,210,181			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 9,392,803	\$ 9,392,803	\$ 9,392,803			
Revenues:						
Taxes	\$ 9,785,509	\$ 9,785,509	\$ 136,347	1.39%	\$ -	-
Intergovernmental	-	-	12,581	-	-	-
TOTAL REVENUES	\$ 9,785,509	\$ 9,785,509	\$ 148,928	1.52%	\$ -	-
Appropriations:						
Non-Departmental:						
Development Authority Activity	9,665,386	9,665,386	1,940,766	20.08%	-	-
Total Non-Departmental	9,665,386	9,665,386	1,940,766	20.08%	-	-
Appropriations without Contribution to Fund Balance	9,665,386	9,665,386	1,940,766	20.08%	-	-
Contribution to Fund Balance	120,123	120,123	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,785,509	\$ 9,785,509	\$ 1,940,766	19.83%	\$ -	-
Projected Fund Balance December 31	\$ 9,512,926	\$ 9,512,926				
Estimated Fund Balance as of Report Date			\$ 7,600,965			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,419,894	\$ 2,419,894	\$ 2,419,894			
Revenues:						
Taxes	\$ -	\$ -	\$ 58,587	-	\$ 6,747	-
TOTAL REVENUES	\$ -	\$ -	\$ 58,587	-	\$ 6,747	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,419,894	\$ 2,419,894				
Estimated Fund Balance as of Report Date			\$ 2,478,481			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,973,272	\$ 2,973,272	\$ 2,973,272			
Revenues:						
Taxes	\$ -	\$ -	\$ 115,760	-	\$ 16,139	-
TOTAL REVENUES	\$ -	\$ -	\$ 115,760	-	\$ 16,139	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,973,272	\$ 2,973,272				
Estimated Fund Balance as of Report Date			\$ 3,089,032			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 8,737,318	\$ 8,737,318	\$ 8,737,318			
Revenues:						
Taxes	\$ -	\$ -	\$ 743,313	-	\$ 9,307	-
Investment Income	-	-	1,012	-	20,231	-
TOTAL REVENUES	\$ -	\$ -	\$ 744,325	-	\$ 29,538	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 8,737,318	\$ 8,737,318				
Estimated Fund Balance as of Report Date			\$ 9,481,643			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 375,456	\$ 375,456	\$ 375,456			
Revenues:						
Taxes	\$ -	\$ -	\$ 24,381	-	\$ 1,824	-
TOTAL REVENUES	\$ -	\$ -	\$ 24,381	-	\$ 1,824	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 375,456	\$ 375,456				
Estimated Fund Balance as of Report Date			\$ 399,837			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,911,928	\$ 1,911,928	\$ 1,911,928			
Revenues:						
Taxes	\$ -	\$ -	\$ 64,214	-	\$ 2,378	-
TOTAL REVENUES	\$ -	\$ -	\$ 64,214	-	\$ 2,378	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,911,928	\$ 1,911,928				
Estimated Fund Balance as of Report Date			\$ 1,976,142			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 28,121,763	\$ 28,121,763	\$ 28,121,763			
Revenues:						
Taxes	\$ -	\$ -	\$ 121,967	-	\$ -	-
Investment Income	-	-	2,538	-	-	-
Revenues without Use of Fund Balance	-	-	124,505	-	-	-
Use of Fund Balance	15,867,723	15,867,723	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 15,867,723</u>	<u>\$ 15,867,723</u>	<u>\$ 124,505</u>	0.78%	<u>\$ -</u>	-
Appropriations:						
Planning and Development	15,867,723	15,867,723	410,236	2.59%	-	-
TOTAL APPROPRIATIONS	<u>\$ 15,867,723</u>	<u>\$ 15,867,723</u>	<u>\$ 410,236</u>	2.59%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 12,254,040	\$ 12,254,040				
Estimated Fund Balance as of Report Date			\$ 27,836,032			

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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				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,082	\$ 2,082	\$ 2,082			
Revenues:						
Investment Income	\$ -	\$ -	\$ 1,067	-	\$ -	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,067</u>	0.04%	<u>\$ -</u>	-
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,082	\$ 2,082				
Estimated Fund Balance as of Report Date			\$ 3,149			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 851,391	\$ 851,391	\$ 851,391			
Revenues:						
Charges for Services	\$ 438,750	\$ 438,750	\$ 932	0.21%	\$ 753	0.60%
Investment Income	2,810	2,810	79	2.81%	5,340	27.38%
TOTAL REVENUES	<u>\$ 441,560</u>	<u>\$ 441,560</u>	<u>\$ 1,011</u>	0.23%	<u>\$ 6,093</u>	1.40%
Appropriations:						
Transportation	\$ 432,036	\$ 432,036	\$ 8,835	2.04%	\$ 32,820	7.53%
Appropriations without Contribution to Fund Balance	432,036	432,036	8,835	2.04%	32,820	7.53%
Contribution to Fund Balance	9,524	9,524	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 441,560</u>	<u>\$ 441,560</u>	<u>\$ 8,835</u>	2.00%	<u>\$ 32,820</u>	7.53%
Projected Fund Balance December 31	\$ 860,915	\$ 860,915				
Estimated Fund Balance as of Report Date			\$ 843,567			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,765,202	\$ 1,765,202	\$ 1,765,202			
Revenues:						
Charges for Services	\$ 8,939,212	\$ 8,944,443	\$ 48,342	0.54%	\$ 28,755	0.38%
Investment Income	562	562	287	51.07%	7,297	56.13%
Miscellaneous	-	-	6	-	149	-
TOTAL REVENUES	\$ 8,939,774	\$ 8,945,005	\$ 48,635	0.54%	\$ 36,201	0.48%
Appropriations:						
Transportation	\$ 8,385,664	\$ 8,390,895	\$ 1,427,927	17.02%	\$ 1,447,587	19.07%
Non-Departmental:						
Reserves - Compensation	11,000	11,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,396,664	8,401,895	1,427,927	17.00%	1,447,587	19.07%
Contribution to Fund Balance	543,110	543,110	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,939,774	\$ 8,945,005	\$ 1,427,927	15.96%	\$ 1,447,587	19.07%
Projected Fund Balance December 31	\$ 2,308,312	\$ 2,308,312				
Estimated Fund Balance as of Report Date			\$ 385,910			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,764,460	\$ 2,764,460	\$ 2,764,460			
Revenues:						
Charges for Services	\$ 705,121	\$ 705,121	\$ 363,973	51.62%	\$ 176,205	27.65%
Investment Income	2,721	2,721	718	26.39%	508	20.40%
TOTAL REVENUES	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ 364,691</u>	51.52%	<u>\$ 176,713</u>	27.62%
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				
Estimated Fund Balance as of Report Date			\$ 3,129,151			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 609,026	\$ 609,026	\$ 609,026			
Revenues:						
Charges for Services	\$ 124,000	\$ 124,000	\$ 23,994	19.35%	\$ 24,052	20.30%
Miscellaneous	8,500	8,500	1,688	19.86%	1,877	16.04%
Revenues without Use of Fund Balance	132,500	132,500	25,682	19.38%	25,929	19.91%
Use of Fund Balance	59,922	59,922	-	0.00%	-	-
TOTAL REVENUES	\$ 192,422	\$ 192,422	\$ 25,682	13.35%	\$ 25,929	19.91%
Appropriations:						
Corrections	\$ 192,422	\$ 192,422	\$ 43,569	22.64%	\$ 13,919	18.87%
TOTAL APPROPRIATIONS	\$ 192,422	\$ 192,422	\$ 43,569	22.64%	\$ 13,919	10.69%
Projected Fund Balance December 31	\$ 549,104	\$ 549,104				
Estimated Fund Balance as of Report Date			\$ 591,139			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 554,734	\$ 554,734	\$ 554,734			
Revenues:						
Fines and Forfeitures	\$ 667,222	\$ 667,222	\$ 75,231	11.28%	\$ 119,864	16.33%
Investment Income	-	-	12	-	1,700	68.00%
Revenues without Use of Fund Balance	667,222	667,222	75,243	11.28%	121,564	16.51%
Use of Fund Balance	213,176	213,176	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,398	\$ 880,398	\$ 75,243	8.55%	\$ 121,564	12.96%
Appropriations:						
District Attorney	\$ 450,261	\$ 450,261	\$ 101,134	22.46%	\$ 100,062	27.18%
Solicitor General	420,137	420,137	103,176	24.56%	116,454	20.79%
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	\$ 204,310	23.21%	\$ 216,516	23.09%
Projected Fund Balance December 31	\$ 341,558	\$ 341,558				
Estimated Fund Balance as of Report Date			\$ 425,667			

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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				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 314,139	\$ 314,139	\$ 314,139			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 3,148	100.00%
Revenues without Use of Fund Balance	-	-	-	-	3,148	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 3,148	1.77%
Appropriations:						
District Attorney	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 25,240	14.17%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 25,240	14.17%
Projected Fund Balance December 31	\$ 139,139	\$ 139,139				
Estimated Fund Balance as of Report Date			\$ 314,139			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of 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				
Estimated Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 31,804,733	\$ 31,804,733	\$ 31,804,733			
Revenues:						
Charges for Services	\$ 19,500,000	\$ 19,500,000	\$ 1,827,053	9.37%	\$ 1,984,501	10.96%
Investment Income	73,060	73,060	47,521	65.04%	130,383	31.42%
Revenues without Use of Fund Balance	19,573,060	19,573,060	1,874,574	9.58%	2,114,884	11.41%
Use of Fund Balance	7,564,306	7,711,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,137,366	\$ 27,284,933	\$ 1,874,574	6.87%	\$ 2,114,884	7.75%
Appropriations:						
Police Services	\$ 21,881,143	\$ 21,881,143	\$ 4,177,780	19.09%	\$ 4,424,879	19.49%
Non-Departmental:						
Reserves - Compensation	432,000	432,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,274,223	4,421,790	147,566	3.34%	108,681	2.72%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	5,256,223	5,403,790	147,566	2.73%	108,681	2.37%
TOTAL APPROPRIATIONS	\$ 27,137,366	\$ 27,284,933	\$ 4,325,346	15.85%	\$ 4,533,560	16.61%
Projected Fund Balance December 31	\$ 24,240,427	\$ 24,092,860				
Estimated Fund Balance as of Report Date			\$ 29,353,961			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 222,549	\$ 222,549	\$ 222,549			
Revenues:						
Charges for Services	\$ 54,466	\$ 54,466	\$ 14,148	25.98%	\$ 14,596	26.12%
TOTAL REVENUES	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 14,148</u>	25.98%	<u>\$ 14,596</u>	26.12%
Appropriations:						
Juvenile Court	\$ 39,905	\$ 39,905	\$ 5,860	14.68%	\$ 9,778	24.79%
Appropriations without Contribution to Fund Balance	39,905	39,905	5,860	14.68%	9,778	24.79%
Contribution to Fund Balance	14,561	14,561	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 5,860</u>	10.76%	<u>\$ 9,778</u>	17.50%
Projected Fund Balance December 31	\$ 237,110	\$ 237,110				
Estimated Fund Balance as of Report Date			\$ 230,837			

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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 03/31/2021	Actuals YTD as of 03/31/2021		Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,038,664	\$ 1,038,664	\$ 1,038,664			
Revenues:						
Fines and Forfeitures	\$ -	\$ 10,961	\$ 10,961	100.00%	\$ 84,009	100.00%
Revenues without Use of Fund Balance	-	10,961	10,961	100.00%	84,009	100.00%
Use of Fund Balance	234,110	223,149	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 234,110	\$ 234,110	\$ 10,961	4.68%	\$ 84,009	75.68%
Appropriations:						
Police Services	\$ 234,110	\$ 234,110	\$ -	0.00%	\$ 14,643	13.19%
TOTAL APPROPRIATIONS	\$ 234,110	\$ 234,110	\$ -	0.00%	\$ 14,643	13.19%
Projected Fund Balance December 31	\$ 804,554	\$ 815,515				
Estimated Fund Balance as of Report Date			\$ 1,049,625			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 03/31/2021	Actuals YTD as of 03/31/2021		Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,292,625	\$ 1,292,625	\$ 1,292,625			
Revenues:						
Fines and Forfeitures	\$ -	\$ 10,809	\$ 10,809	100.00%	\$ 100,701	100.00%
Revenues without Use of Fund Balance	-	10,809	10,809	100.00%	100,701	100.00%
Use of Fund Balance	124,900	114,091	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 124,900	\$ 124,900	\$ 10,809	8.65%	\$ 100,701	10.59%
Appropriations:						
Police Services	\$ 124,900	\$ 124,900	\$ 7	0.01%	\$ 74,677	7.85%
TOTAL APPROPRIATIONS	\$ 124,900	\$ 124,900	\$ 7	0.01%	\$ 74,677	7.85%
Projected Fund Balance December 31	\$ 1,167,725	\$ 1,178,534				
Estimated Fund Balance as of Report Date			\$ 1,303,427			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 4,279,922	\$ 4,279,922	\$ 4,279,922			
Revenues:						
Charges for Services	\$ 781,737	\$ 781,737	\$ 67,579	8.64%	\$ 123,148	17.22%
Investment Income	-	-	7,591	-	15,213	-
TOTAL REVENUES	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 75,170</u>	9.62%	<u>\$ 138,361</u>	19.34%
Appropriations:						
Sheriff	\$ 718,973	\$ 718,973	\$ 20,925	2.91%	\$ 69,940	10.72%
Appropriations without Contribution to Fund Balance	718,973	718,973	20,925	2.91%	69,940	10.72%
Contribution to Fund Balance	62,764	62,764	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 20,925</u>	2.68%	<u>\$ 69,940</u>	9.78%
Projected Fund Balance December 31	\$ 4,342,686	\$ 4,342,686				
Estimated Fund Balance as of Report Date			\$ 4,334,167			

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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 03/31/2021	Actuals YTD as of 03/31/2021		Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 369,318	\$ 369,318	\$ 369,318			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 13,728	100.00%
Revenues without Use of Fund Balance	-	-	-	-	13,728	100.00%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 13,728	6.42%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ 8,660	4.33%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ 8,660	4.33%	\$ -	0.00%
Projected Fund Balance December 31	\$ 169,318	\$ 169,318				
Estimated Fund Balance as of Report Date			\$ 360,658			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 307,626	\$ 307,626	\$ 307,626			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 90,315	100.00%
Revenues without Use of Fund Balance	-	-	-	-	90,315	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>\$ 90,315</u>	31.11%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 207,626	\$ 207,626				
Estimated Fund Balance as of Report Date			\$ 307,626			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 03/31/2021	Actuals YTD as of 03/31/2021		Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 327,353	\$ 327,353	\$ 327,353			
Revenues:						
Investment Income	\$ -	\$ -	\$ 53	-	\$ 57	-
Revenues without Use of Fund Balance	-	-	53	-	57	-
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 53	0.05%	\$ 57	0.03%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 227,353	\$ 227,353				
Estimated Fund Balance as of Report Date			\$ 327,406			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,322,298	\$ 2,322,298	\$ 2,322,298			
Revenues:						
Taxes	\$ 827,600	\$ 827,600	\$ 105,683	12.77%	\$ 91,214	10.36%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,138,385	1,138,385	-	0.00%	-	0.00%
Investment Income	-	-	160	-	4,306	-
TOTAL REVENUES	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 505,843</u>	21.38%	<u>\$ 495,520</u>	20.67%
Appropriations:						
Stadium Operations	\$ 2,146,746	\$ 2,146,746	\$ 1,634,653	76.15%	\$ 1,616,800	75.98%
Appropriations without Contribution to Fund Balance	2,146,746	2,146,746	1,634,653	76.15%	1,616,800	75.98%
Contribution to Fund Balance	219,239	219,239	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 1,634,653</u>	69.09%	<u>\$ 1,616,800</u>	67.43%
Projected Fund Balance December 31	\$ 2,541,537	\$ 2,541,537				
Estimated Fund Balance as of Report Date			\$ 1,193,488			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 383,609	\$ 383,609	\$ 383,609			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 45,008	300.05%	\$ -	0.00%
Investment Income	-	-	26	-	-	-
Revenues without Use of Fund Balance	15,000	15,000	45,034	300.23%	-	0.00%
Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 45,034	150.11%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 368,609	\$ 368,609				
Estimated Fund Balance as of Report Date			\$ 428,643			

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Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Infinite Energy Center and parking facility. Hotel-Motel taxes are receipted one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 34,171,974	\$ 34,171,974	\$ 34,171,974			
Revenues:						
Taxes	\$ 9,554,180	\$ 9,554,180	\$ 1,022,036	10.70%	\$ 1,712,133	14.50%
Charges for Services	150	150	509	339.33%	-	0.00%
Investment Income	-	-	11,682	-	17,762	-
Revenues without Use of Fund Balance	9,554,330	9,554,330	1,034,227	10.82%	1,729,895	14.65%
Use of Fund Balance	5,162,690	5,162,690	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,717,020	\$ 14,717,020	\$ 1,034,227	7.03%	\$ 1,729,895	13.51%
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	805,933	23.57%	980,228	23.93%
TOTAL APPROPRIATIONS	\$ 14,717,020	\$ 14,717,020	\$ 3,487,597	23.70%	\$ 3,851,449	30.08%
Projected Fund Balance December 31	\$ 29,009,284	\$ 29,009,284				
Estimated Fund Balance as of Report Date			\$ 31,718,604			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 670,470	\$ 670,470	\$ 670,470			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 43,965	26.33%	\$ 44,835	28.02%
Investment Income	-	-	27	-	774	-
Miscellaneous	1,190,000	1,224,797	222,818	18.19%	195,185	16.91%
Other Financing Sources	810,000	810,000	202,500	25.00%	10,000	25.00%
Revenues without Use of Net Position	2,167,000	2,201,797	469,310	21.31%	250,794	18.52%
Use of Net Position	290,598	255,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,457,598	\$ 2,457,598	\$ 469,310	19.10%	\$ 250,794	16.67%
Appropriations:						
Transportation*	\$ 2,446,598	\$ 2,446,598	\$ 426,666	17.44%	\$ 243,216	16.25%
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	\$ 426,666	17.36%	\$ 243,216	16.17%
Projected Net Position December 31	\$ 379,872	\$ 414,669				
Estimated Net Position as of Report Date			\$ 713,114			

* 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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 2,232,488	\$ 2,232,488	\$ 2,232,488			
Revenues:						
Investment Income	\$ -	\$ -	\$ 136	-	\$ 6,101	-
Miscellaneous	5,176,600	5,176,600	534,678	10.33%	372,619	9.41%
Revenues without Use of Net Position	5,176,600	5,176,600	534,814	10.33%	378,720	9.57%
Use of Net Position	436,097	1,240,810	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,612,697	\$ 6,417,410	\$ 534,814	8.33%	\$ 378,720	6.98%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 5,612,697	\$ 6,417,410	\$ 926,568	14.44%	\$ 978,513	18.03%
Total Non-Departmental	5,612,697	6,417,410	926,568	14.44%	978,513	18.03%
TOTAL APPROPRIATIONS	\$ 5,612,697	\$ 6,417,410	\$ 926,568	14.44%	\$ 978,513	18.03%
Projected Net Position December 31	\$ 1,796,391	\$ 991,678				
Estimated Net Position as of Report Date			\$ 1,840,734			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 11,286,369	\$ 11,286,369	\$ 11,286,369			
Revenues:						
Charges for Services	\$ 3,294,045	\$ 3,294,045	\$ 299,195	9.08%	\$ 864,432	21.84%
Investment Income	36,530	36,530	18,052	49.42%	29,827	15.70%
Miscellaneous	5,000	5,000	483	9.66%	3,698	18.49%
Other Financing Sources	3,500,000	3,500,000	875,000	25.00%	2,937,500	25.00%
Revenues without Use of Net Position	6,835,575	6,835,575	1,192,730	17.45%	3,835,457	24.10%
Use of Net Position	5,170,015	5,170,015	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,005,590	\$ 12,005,590	\$ 1,192,730	9.93%	\$ 3,835,457	22.95%
Appropriations:						
Transportation*	\$ 12,005,590	\$ 12,005,590	\$ 1,112,627	9.27%	\$ 2,942,445	17.62%
TOTAL APPROPRIATIONS	\$ 12,005,590	\$ 12,005,590	\$ 1,112,627	9.27%	\$ 2,942,445	17.61%
Projected Net Position December 31	\$ 6,116,354	\$ 6,116,354				
Estimated Net Position as of Report Date			\$ 11,366,472			

* 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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 28,685,027	\$ 28,685,027	\$ 28,685,027			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	44,407,398	44,407,398	10,789,055	24.30%	10,593,871	25.62%
Investment Income	154,550	154,550	69,772	45.15%	279,989	32.94%
Contributions and Donations	-	100,000	-	0.00%	-	-
Miscellaneous	100	100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 10,858,827</u>	23.81%	<u>\$ 10,873,860</u>	25.30%
Appropriations:						
Support Services	\$ 45,448,143	\$ 45,548,143	\$ 7,241,428	15.90%	\$ 6,699,918	16.43%
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	7,241,428	15.89%	6,699,918	16.42%
Working Capital Reserve	53,905	53,905	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 7,241,428</u>	15.88%	<u>\$ 6,699,918</u>	15.59%
Projected Net Position December 31	\$ 28,738,932	\$ 28,738,932				
Estimated Net Position as of Report Date			\$ 32,302,426			

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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 11,846,255	\$ 11,846,255	\$ 11,846,255			
Revenues:						
Charges for Services	\$ 30,789,231	\$ 30,789,231	\$ 298,040	0.97%	\$ 174,974	0.58%
Investment Income	28,100	28,100	1,625	5.78%	50,436	15.28%
Miscellaneous	-	-	4	-	-	0.00%
Revenues without Use of Net Position	30,817,331	30,817,331	299,669	0.97%	225,410	0.74%
Use of Net Position	1,069,505	1,021,279	-	0.00%	-	-
TOTAL REVENUES	\$ 31,886,836	\$ 31,838,610	\$ 299,669	0.94%	\$ 225,410	0.74%
Appropriations:						
Planning and Development	\$ 1,205,570	\$ 1,205,570	\$ 257,418	21.35%	\$ 236,563	24.55%
Water Resources*	30,516,266	30,468,040	6,910,085	22.68%	6,649,769	22.60%
Non-Departmental:						
Reserves - Compensation	125,000	125,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,886,836	\$ 31,838,610	\$ 7,167,503	22.51%	\$ 6,886,332	22.47%
Projected Net Position December 31	\$ 10,776,750	\$ 10,824,976				
Estimated Net Position as of Report Date			\$ 4,978,421			

* 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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 131,388,533	\$ 131,388,533	\$ 131,388,533			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	-	\$ 10,000	-
Charges for Services	347,235,676	347,435,676	70,956,144	20.42%	68,266,276	19.65%
Investment Income	305,800	305,800	194,744	63.68%	603,493	60.35%
Contributions and Donations	20,903,318	20,903,318	9,883,898	47.28%	6,642,946	37.32%
Miscellaneous	50,000	50,000	145,058	290.12%	61,552	89.12%
TOTAL REVENUES	\$ 368,494,794	\$ 368,694,794	\$ 81,179,844	22.02%	\$ 75,584,267	19.57%
Appropriations:						
Planning and Development	\$ 985,526	\$ 974,427	\$ 209,377	21.49%	\$ 243,257	24.22%
Water Resources*	363,461,506	362,963,515	83,936,293	23.13%	87,114,209	22.66%
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	365,344,942	84,145,670	23.03%	87,357,466	22.62%
Working Capital Reserve	2,640,762	3,349,852	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 368,494,794	\$ 368,694,794	\$ 84,145,670	22.82%	\$ 87,357,466	22.62%
Projected Net Position December 31	\$ 134,029,295	\$ 134,738,385				
Estimated Net Position as of Report Date			\$ 128,422,707			

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

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 03/31/2021	Actuals YTD as of 03/31/2021		Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 15,253,580	\$ 15,253,580	\$ 15,253,580			
Revenues:						
Charges for Services	\$ 92,601,548	\$ 92,601,548	\$ 20,422,683	22.05%	\$ 19,362,308	22.43%
Investment Income	28,100	28,100	35,863	127.63%	70,058	43.79%
Miscellaneous	268,438	268,438	83,560	31.13%	92,966	38.19%
TOTAL REVENUES	\$ 92,898,086	\$ 92,898,086	\$ 20,542,106	22.11%	\$ 19,525,332	22.51%
Appropriations:						
County Administration	\$ 5,578,690	\$ 5,529,922	\$ 1,102,774	19.94%	\$ 1,105,493	19.29%
Financial Services	11,685,010	11,644,166	2,541,865	21.83%	2,621,142	22.86%
Human Resources	4,859,404	4,846,376	978,121	20.18%	932,688	20.49%
Information Technology Services	47,226,935	47,096,359	7,984,974	16.95%	8,033,150	18.25%
Law	2,824,829	2,793,461	652,123	23.34%	609,378	22.24%
Support Services	18,835,886	18,798,826	3,511,712	18.68%	2,927,001	17.67%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,871,000	1,871,000	87,435	4.67%	186,514	11.45%
Total Non-Departmental	1,874,000	1,874,000	87,435	4.67%	186,514	11.43%
Appropriations without Working Capital Reserve	92,884,754	92,583,110	16,859,004	18.21%	16,415,366	18.93%
Working Capital Reserve	13,332	314,976	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 92,898,086	\$ 92,898,086	\$ 16,859,004	18.15%	\$ 16,415,366	18.93%
Projected Net Position December 31	\$ 15,266,912	\$ 15,568,556				
Estimated Net Position as of Report Date			\$ 18,936,682			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 2,687,873	\$ 2,687,873	\$ 2,687,873			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 562,500	25.00%	\$ 562,500	25.00%
Investment Income	8,430	8,430	3,991	47.34%	17,297	39.31%
Revenues without Use of Net Position	2,258,430	2,258,430	566,491	25.08%	579,797	25.27%
Use of Net Position	72,942	72,942	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,331,372	\$ 2,331,372	\$ 566,491	24.30%	\$ 579,797	24.68%
Appropriations:						
Financial Services	\$ 2,331,372	\$ 2,331,372	\$ 126,117	5.41%	\$ 107,884	4.59%
TOTAL APPROPRIATIONS	\$ 2,331,372	\$ 2,331,372	\$ 126,117	5.41%	\$ 107,884	4.59%
Projected Net Position December 31	\$ 2,614,931	\$ 2,614,931				
Estimated Net Position as of Report Date			\$ 3,128,247			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 1,157,662	\$ 1,157,662	\$ 1,157,662			
Revenues:						
Charges for Services	\$ 9,542,250	\$ 9,542,250	\$ 2,044,533	21.43%	\$ 1,884,641	21.54%
Miscellaneous	292,000	292,000	248,048	84.95%	297,331	80.83%
Other Financing Sources	-	-	4,800	-	4,600	-
TOTAL REVENUES	\$ 9,834,250	\$ 9,834,250	\$ 2,297,381	23.36%	\$ 2,186,572	23.98%
Appropriations:						
Support Services	\$ 8,445,343	\$ 8,389,503	\$ 1,787,771	21.31%	\$ 1,697,617	20.83%
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	104,875	25.00%	166,250	25.00%
Total Non-Departmental	554,500	554,500	104,875	18.91%	166,250	23.07%
Appropriations without Working Capital Reserve	8,999,843	8,944,003	1,892,646	21.16%	1,863,867	21.02%
Working Capital Reserve	834,407	890,247	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,834,250	\$ 9,834,250	\$ 1,892,646	19.25%	\$ 1,863,867	20.44%
Projected Net Position December 31	\$ 1,992,069	\$ 2,047,909				
Estimated Net Position as of Report Date			\$ 1,562,397			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 32,587,204	\$ 32,587,204	\$ 32,587,204			
Revenues:						
Charges for Services	\$ 72,217,516	\$ 72,217,516	\$ 17,132,818	23.72%	\$ 18,237,271	27.49%
Investment Income	98,350	98,350	69,767	70.94%	166,466	30.83%
Miscellaneous	-	-	306,789	-	651,629	-
Revenues without Use of Net Position	72,315,866	72,315,866	17,509,374	24.21%	19,055,366	28.49%
Use of Net Position	2,766,183	2,750,657	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,082,049	\$ 75,066,523	\$ 17,509,374	23.33%	\$ 19,055,366	28.23%
Appropriations:						
Human Resources	\$ 75,072,049	\$ 75,056,523	\$ 17,123,226	22.81%	\$ 16,890,299	25.03%
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	\$ 17,123,226	22.81%	\$ 16,890,299	25.02%
Projected Net Position December 31	\$ 29,821,021	\$ 29,836,547				
Estimated Net Position as of Report Date			\$ 32,973,352			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 4,221,481	\$ 4,221,481	\$ 4,221,481			
Revenues:						
Charges for Services	\$ 7,861,423	\$ 7,861,423	\$ 1,965,356	25.00%	\$ 1,712,500	25.00%
Investment Income	23,885	23,885	20,553	86.05%	41,070	27.75%
Miscellaneous	-	-	5	-	2,075	-
Revenues without Use of Net Position	7,885,308	7,885,308	1,985,914	25.18%	1,755,645	25.09%
Use of Net Position	1,968,448	1,968,448	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,853,756	\$ 9,853,756	\$ 1,985,914	20.15%	\$ 1,755,645	18.48%
Appropriations:						
Financial Services	\$ 9,843,756	\$ 9,843,756	\$ 4,933,241	50.12%	\$ 3,944,048	41.59%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,853,756	\$ 9,853,756	\$ 4,933,241	50.06%	\$ 3,944,048	41.53%
Projected Net Position December 31	\$ 2,253,033	\$ 2,253,033				
Estimated Net Position as of Report Date			\$ 1,274,154			

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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 03/31/2021	Actuals YTD as of 03/31/2021	% Actual to Current Budget	Actuals YTD as of 03/31/2020	% Actual to 03/31/2020 Budget
Estimated Net Position January 1	\$ 8,541,706	\$ 8,541,706	\$ 8,541,706			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 1,000,000	25.00%	\$ 875,000	25.00%
Investment Income	35,125	35,125	17,097	48.67%	57,981	28.63%
Miscellaneous	-	-	4,405	-	8,200	-
Revenues without Use of Net Position	4,035,125	4,035,125	1,021,502	25.32%	941,181	25.42%
Use of Net Position	1,539,491	1,539,491	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,574,616	\$ 5,574,616	\$ 1,021,502	18.32%	\$ 941,181	16.85%
Appropriations:						
Human Resources	\$ 5,564,616	\$ 5,564,616	\$ 1,159,922	20.84%	\$ 1,032,049	18.51%
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	\$ 1,159,922	20.81%	\$ 1,032,049	18.48%
Projected Net Position December 31	\$ 7,002,215	\$ 7,002,215				
Estimated Net Position as of Report Date			\$ 8,403,286			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 3/31/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 70,250	\$ 2,343,958	\$ 2,273,708	GCID20210168 Approval to accept a donation in the amount of \$10,147.99 from the Community Foundation of Northeast Georgia. Funds will be used to support the operations of the Lawrenceville Community Garden located at Rhodes Jordan Park. The donation was provided from the Belle and Louise Cofer Fund.	\$ -	\$ 10,148
				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: Contributions and Donations	-	2,273,708
Use of Fund Balance	18,864,373	18,429,535	(434,838)	To adjust budget for 90 day job vacancies.	(33,104)	(434,838)
<i>Total: General Fund</i>			1,838,870		(33,104)	1,838,870
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	2,274,605	2,060,774	(213,831)	To adjust budget for 90 day job vacancies.	(32,161)	(213,831)
<i>Total: Development and Enforcement Services District Fund</i>			(213,831)		(32,161)	(213,831)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	19,316,251	19,265,465	(50,786)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100
				To adjust budget for 90 day job vacancies.	-	(52,886)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(50,786)		-	(50,786)
Police Services District Fund (106)						
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	2,500
Use of Fund Balance	22,450,197	22,359,934	(90,263)	To adjust budget for 90 day job vacancies.	(10,630)	(90,263)
<i>Total: Police Services District Fund</i>			(87,763)		(8,130)	(87,763)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Use of Fund Balance	10,344,759	10,222,973	(121,786)	To adjust budget for 90 day job vacancies.	(22,580)	(121,786)
<i>Total: Recreation Fund</i>			(121,786)		(22,580)	(121,786)
Street Lighting Fund (002)						
Charges for Services	8,939,212	8,944,443	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	-	1,841
				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPLOST Program.	-	3,390
<i>Total: Street Lighting Fund</i>			5,231		-	5,231
E-911 Fund (095)						
Use of Fund Balance	7,564,306	7,711,873	147,567	GCID20210212 Approval for the Chairwoman to execute a Supplemental Intergovernmental Agreement between Gwinnett County and the City of Lilburn concerning 911 services.	-	147,567
<i>Total: E-911 Fund</i>			147,567		-	147,567
Police Special Justice Fund (070)						
Fines and Forfeitures	-	10,961	10,961	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	10,961
Use of Fund Balance	234,110	223,149	(10,961)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(10,961)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	10,809	10,809	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,905	10,809
Use of Fund Balance	124,900	114,091	(10,809)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(9,905)	(10,809)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Miscellaneous	1,190,000	1,224,797	34,797	GCID20201189 Approval for the Chairwoman to execute the 6th Amendment to the Lease Agreement between Gwinnett County and Gwinnett Aero, LLC.	-	30,239
				GCID20201190 Approval for the Chairwoman to execute the 2nd Amendment to the Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	3,168
				GCID20201191 Approval for the Chairwoman to execute the 5th Amendment to the Lease Agreement between Gwinnett County and LZU Hangar, LLC.	-	1,390
				Total: Miscellaneous	-	34,797
Use of Net Position	290,598	255,801	(34,797)	GCID20201189 Approval for the Chairwoman to execute the 6th Amendment to the Lease Agreement between Gwinnett County and Gwinnett Aero, LLC.	-	(30,239)
				GCID20201190 Approval for the Chairwoman to execute the 2nd Amendment to the Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	(3,168)
				GCID20201191 Approval for the Chairwoman to execute the 5th Amendment to the Lease Agreement between Gwinnett County and LZU Hangar, LLC.	-	(1,390)
				Total: Use of Net Position	-	(34,797)
<i>Total: Airport Operating Fund</i>			-		-	-
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	804,713
<i>Total: Economic Development Operating Fund</i>			804,713		804,713	804,713

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	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	1,021,279	(48,226)	To adjust budget for 90 day job vacancies.	-	(48,226)
<i>Total: Stormwater Operating Fund</i>			(48,226)		-	(48,226)
Water and Sewer Operating Fund (501)						
Charges for Services	347,235,676	347,435,676	200,000	GCID20201136 Approval for the Chairwoman to execute a Developer Participation Agreement between Gwinnett County, the Gwinnett County Water and Sewerage Authority, Darron P. Britt and Buddy Ray Johnson, to outline the responsibilities of the parties as it pertains to the installation of a pump station for a proposed development in unincorporated Gwinnett County.	-	200,000
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000
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)	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		(15,526)	(15,526)
Total Revenue Budget Adjustments			\$ 2,558,463		\$ 693,212	\$ 2,558,463

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS
AS OF 3/31/2021**

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,205,659	\$ 2,156,155	\$ (49,504)	To adjust budget for 90 day job vacancies.	\$ -	\$ (49,504)
Financial Services	10,025,621	10,008,212	(17,409)	To adjust budget for 90 day job vacancies.	-	(17,409)
Transportation	24,892,267	24,639,536	(252,731)	To adjust budget for 90 day job vacancies.	-	(252,731)
Corrections	20,098,149	20,089,609	(8,540)	Transfer from Non-Departmental: Inmate Medical Reserve.	-	18,000
				To adjust budget for 90 day job vacancies.	-	(26,540)
				Total: Corrections	-	(8,540)
Community Services	16,956,874	16,918,745	(38,129)	To adjust budget for 90 day job vacancies.	(8,412)	(48,277)
				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
				Total: Community Services	(8,412)	(38,129)
Community Services - Elections	5,422,418	7,645,601	2,223,183	To adjust budget for 90 day job vacancies.	(24,692)	(40,377)
				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 Elections	(24,692)	2,223,183
Juvenile Court	8,787,291	9,303,791	516,500	Transfer from Non-Departmental: Court Reporters Reserve.	47,200	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	352,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				Total: Juvenile Court	47,200	516,500
Sheriff	111,219,047	111,841,547	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	622,500
				Total: Sheriff	-	622,500

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	26,844,236	29,193,736	2,349,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,072,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	277,500
				Total: Judiciary	-	2,349,500
Probate Court	3,384,893	3,467,393	82,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	2,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	-	82,500
Solicitor General	6,494,601	6,495,101	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental:						
Reserves - Court Interpreters	751,750	408,750	(343,000)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(277,500)
				Transfer to Probate Court.	-	(2,500)
				Total: Reserves - Court Interpreters	-	(343,000)
Reserves - Court Reporters	223,121	121,121	(102,000)	Transfer to Juvenile Court.	(47,200)	(101,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	(47,200)	(102,000)
Reserves - Indigent Defense	5,630,000	3,126,000	(2,504,000)	Transfer to Juvenile Court.	-	(352,000)
				Transfer to Judiciary.	-	(2,072,000)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,504,000)
Reserves - Prisoner Medical	1,503,799	863,299	(640,500)	Transfer to Corrections.	-	(18,000)
				Transfer to Sheriff.	-	(622,500)
				Total: Reserves - Prisoner Medical	-	(640,500)
			(3,589,500)	Total: Non-Departmental	(47,200)	(3,589,500)
Total: General Fund			1,838,870		(33,104)	1,838,870
Development and Enforcement Services District Fund (104)						
Planning and Development	13,189,021	12,975,190	(213,831)	To adjust budget for 90 day job vacancies.	(32,161)	(213,831)
Total: Development and Enforcement Services District Fund			(213,831)		(32,161)	(213,831)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,110,620	1,089,740	(20,880)	To adjust budget for 90 day job vacancies.	-	(20,880)
Fire and Emergency Services	137,315,973	137,286,067	(29,906)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Services, cont.				To adjust budget for 90 day job vacancies.	-	(32,006)
				Total: Fire and Emergency Services	-	(29,906)
<i>Total: Fire and Emergency Services District Fund</i>			(50,786)		-	(50,786)
Police Services District Fund (106)						
Police Services	134,129,516	134,166,753	37,237	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	(10,630)	(90,263)
				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	2,500
				Total: Police Services	(8,130)	37,237
Recorder's Court	2,105,796	2,172,796	67,000	Transfer from Non-Departmental: Indigent Defense Reserve.	13,000	27,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	40,000
				Total: Recorder's Court	13,000	67,000
Non-Departmental	5,108,250	4,916,250	(192,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(13,000)	(27,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(40,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				Total: Non-Departmental	(13,000)	(192,000)
<i>Total: Police Services District Fund</i>			(87,763)		(8,130)	(87,763)
Recreation Fund (105)						
Community Services	47,555,893	47,434,107	(121,786)	To adjust budget for 90 day job vacancies.	(22,580)	(121,786)
<i>Total: Recreation Fund</i>			(121,786)		(22,580)	(121,786)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	8,385,664	8,390,895	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	-	1,841
				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPLOST Program.	-	3,390
<i>Total: Street Lighting Fund</i>			5,231		-	5,231
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

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	804,713
<i>Total: Economic Development Operating Fund</i>			804,713		804,713	804,713
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	30,468,040	(48,226)	To adjust budget for 90 day job vacancies.	-	(48,226)
<i>Total: Stormwater Operating Fund</i>			(48,226)		-	(48,226)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	985,526	974,427	(11,099)	To adjust budget for 90 day job vacancies.	-	(11,099)
Water Resources	363,461,506	362,963,515	(497,991)	To adjust budget for 90 day job vacancies.	(83,524)	(497,991)
Working Capital Reserve	2,640,762	3,349,852	709,090	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.	83,524	509,090
				Total: Working Capital Reserve	83,524	709,090
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000
Administrative Support Fund (665)						
County Administration	5,578,690	5,529,922	(48,768)	To adjust budget for 90 day job vacancies.	-	(48,768)
Financial Services	11,685,010	11,644,166	(40,844)	To adjust budget for 90 day job vacancies.	-	(40,844)
Human Resources	4,859,404	4,846,376	(13,028)	To adjust budget for 90 day job vacancies.	(13,028)	(13,028)
Information Technology	47,226,935	47,096,359	(130,576)	To adjust budget for 90 day job vacancies.	-	(130,576)
Law	2,824,829	2,793,461	(31,368)	To adjust budget for 90 day job vacancies.	-	(31,368)
Support Services	18,835,886	18,798,826	(37,060)	To adjust budget for 90 day job vacancies.	(11,322)	(37,060)
Working Capital Reserve	13,332	314,976	301,644	To adjust budget for 90 day job vacancies.	24,350	301,644
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management Fund (610)						
Support Services	8,445,343	8,389,503	(55,840)	To adjust budget for 90 day job vacancies.	-	(55,840)
Working Capital Reserve	834,407	890,247	55,840	To adjust budget for 90 day job vacancies.	-	55,840
<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)	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		(15,526)	(15,526)
Total Appropriation Budget Adjustments			\$ 2,558,463		\$ 693,212	\$ 2,558,463