



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
SEPTEMBER 30, 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 September 30, 2021

DATE: October 20, 2021

This report, which includes unaudited information for the fiscal year through September 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
Semi-Annual Investment Report as of June 30, 2021	Page 74

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 September and early October, including the continuation of fiscal year 2022 budget preparation. Highlights, as well as an update on residential and commercial real property tax appeals, are discussed below.

Separate discussions for the General Fund, Service District Funds, Water and Sewer Operating Fund, and the Administrative Support Fund are provided on pages 3 – 9, followed by a summary of recurring monthly financial trends. The narrative is followed by financial summaries for each of Gwinnett County's operating funds and concludes with a budget adjustments schedule for both revenues and appropriations. This month's report also includes the Semi-Annual Investment Report as of June 30, 2021.

Overview of Financial Variances

In 2021, real and personal property tax bills were mailed by August 15 and have an October 15 due date. However, in 2020, due to delays resulting from the pandemic, bills were mailed by October 1 with a December 1 due date. As a result of last year's delayed due date, property tax revenues across all tax-related funds reflect a \$80.3 million year-over-year increase – the increase includes both prior year property taxes collected in the current year and the current year collections. Last year's delayed tax bill deadline also resulted in a year-over-year increase in tax commissions (charges for services) in the General Fund.

HB 317 Marketplace Facilitator bill

As a result of HB 317, September hotel/motel taxes had approximately \$269,000 revenue from marketplace facilitators in relation to short-term rentals. Marketplace facilitators include companies such as Airbnb, VRBO, and other travel companies that facilitate short-term rentals.

Residential and Commercial Real Property Tax Appeals

Annual Notices of Assessment were mailed to all owners of residential and commercial real property on April 23, 2021. During the 45-day appeal period, taxpayers filed 5,045 residential and commercial real property tax appeals, a 61 percent decrease from the number of real property appeals filed last year. As of October 14, 2021, 76 percent of the appeals have been settled.

2022 Budget Preparation

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

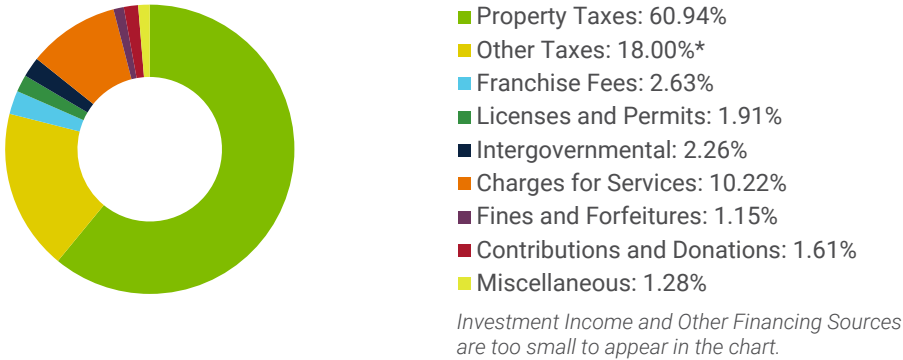
The budget review committee includes five Gwinnett residents who were invited by the Chairwoman to make recommendations for the proposed budget. Two members of this year's committee, David Cuffie and Asif Jessani, are returning members. New committee members this year are Matt DeReimer, Michelle Kang,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

The Chairwoman's proposed 2022 budget will be made available to the public and news media when it is presented to commissioners on November 16. A public hearing on the budget will be held on December 6. By County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

GENERAL FUND (PAGE 11)

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

GENERAL FUND
2021 YTD REVENUES BY CATEGORY



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

Property taxes, including motor vehicle taxes and title ad valorem taxes, make up approximately 60.9 percent of year-to-date revenues in the General Fund. This percentage will increase in the coming months as collections through the October 15 property tax bill due date are received. Property taxes represent approximately 75 percent of the fund’s annual revenue budget.

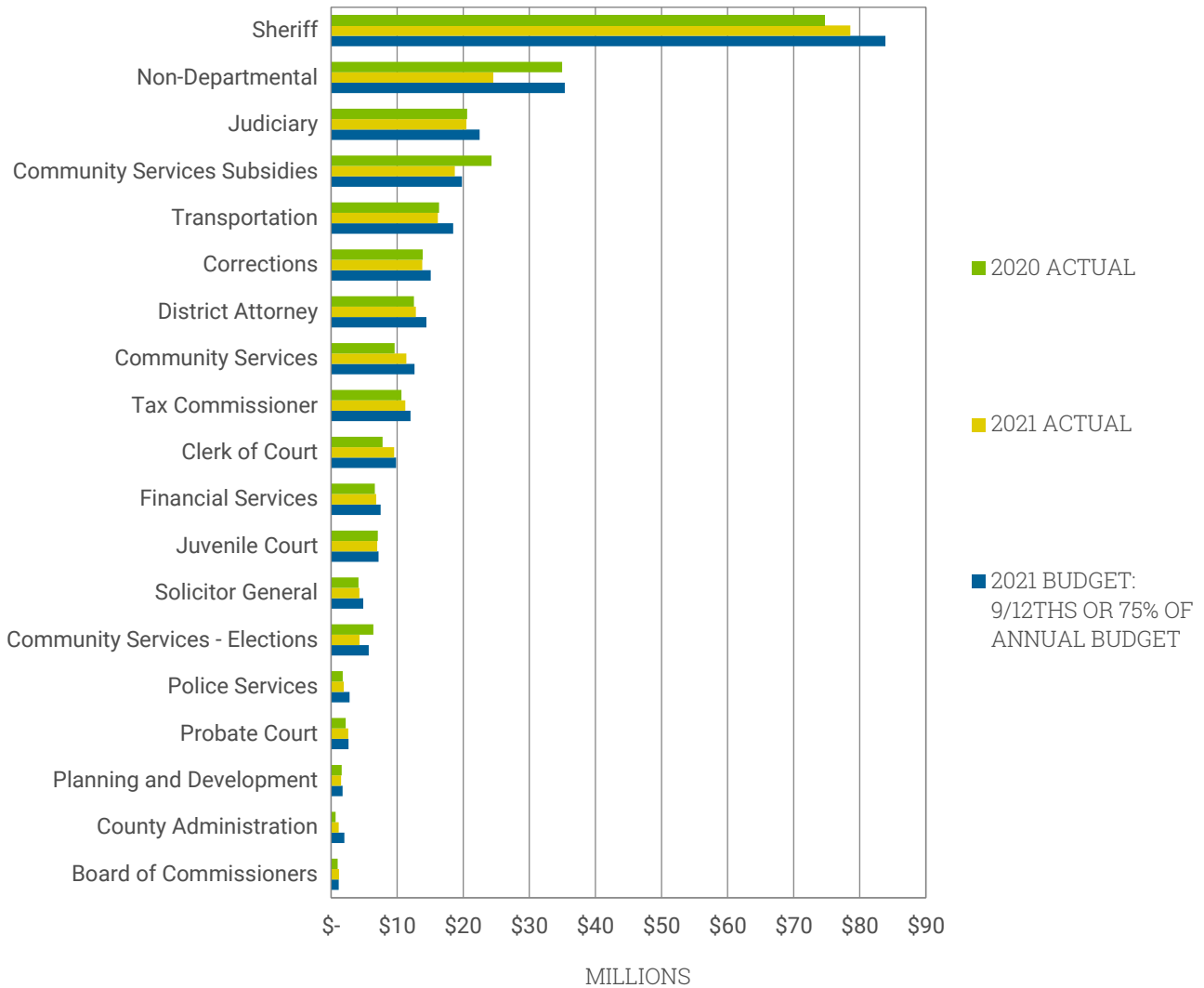
Tax revenues in the General Fund are up approximately \$49.4 million, or 73.6 percent, through September. Title ad valorem taxes are up \$10.6 million due to increases in auto sales. Property tax revenues currently reflect an \$37.8 million positive variance due to last year’s extended property tax bill deadline, as previously discussed.

Licenses and permits revenues in the General Fund are up approximately \$881,800, or 47.7 percent, compared to last year and are currently exceeding pre-pandemic levels. Approximately \$493,400 of the year-over-year increase is attributable to recording weapons carry permits and marriage licenses under licenses and permits this year; previously, they were recorded under charges for services. Additionally, business license revenue is up approximately \$220,600 due to an increase in the number of business licenses issued.

Charges for services revenues in the General Fund are up approximately \$3.4 million, or 30.0 percent, compared to last year, primarily due to increases in real estate activity and judicial activity.

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

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



Support Services is too small to appear in the chart.

Non-departmental expenditures in the General Fund are down approximately \$10.4 million, or 29.8 percent, compared to last year. This is primarily attributable to:

- A \$6.3 million decrease in contributions to local transit due to available grant funds
- A \$1.3 million decrease as fewer contributions to capital funds are budgeted for 2021
- A \$3.2 million decrease in payments to other governmental agencies, primarily due to one-time payments made to Gwinnett’s cities in 2020 as a result of a Service Delivery Strategy agreement

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

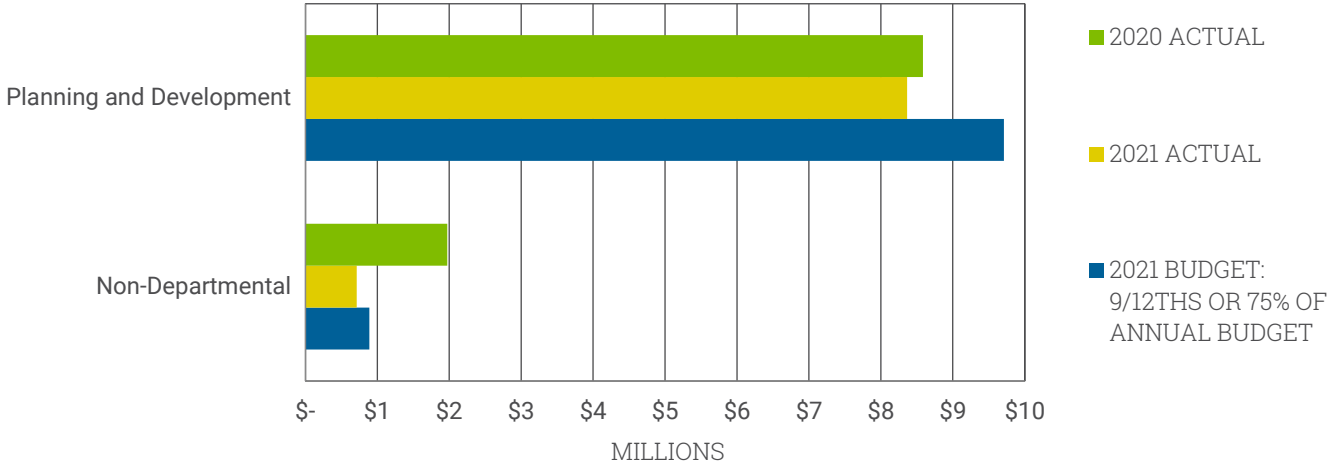
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes in the coming months as collections through the October 15 property tax bill due date are received. Property taxes represent approximately 57 percent of the fund’s annual revenue budget.

Licenses and permits revenues in the Development and Enforcement Services District Fund are up approximately \$995,800, or 27.7 percent, compared to last year. This is primarily due to increases in building construction activity. The number of building permits issued through September increased from 7,165 in 2020 to 8,909 in 2021.

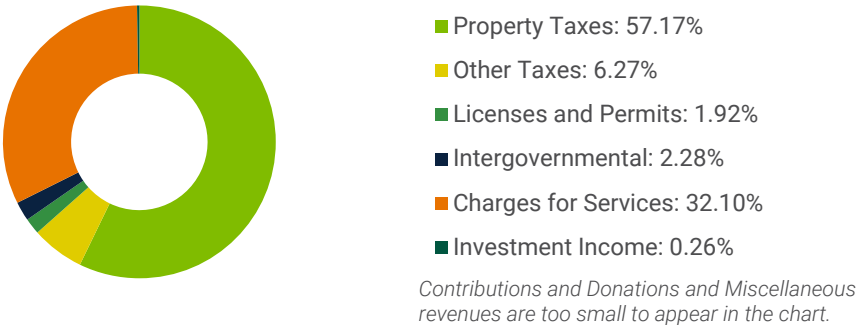
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
SEPTEMBER 2020 – 2021 YTD EXPENDITURES



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

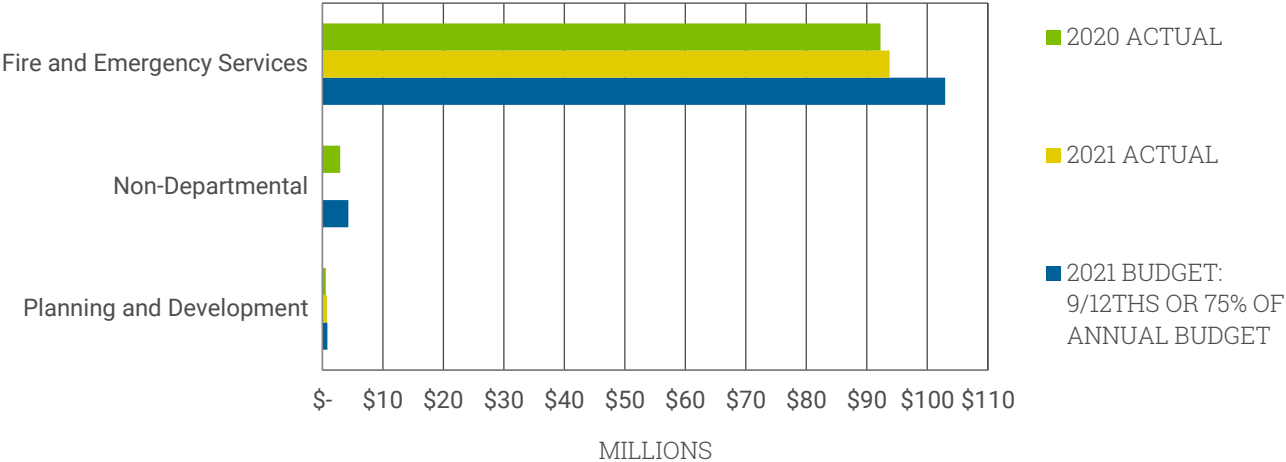
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY



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

Charges for services in the Fire and Emergency Services District Fund are up approximately \$1.5 million, or 15.7 percent, from last year, primarily due to an increase in the number of ambulance transports.

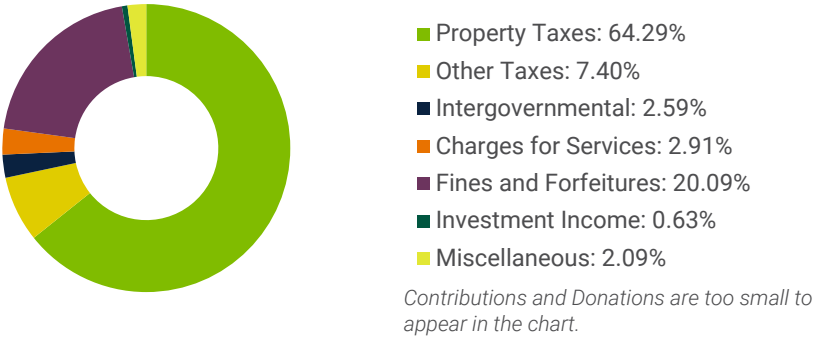
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
SEPTEMBER 2020 – 2021 YTD EXPENDITURES



POLICE SERVICES DISTRICT FUND (PAGE 16)

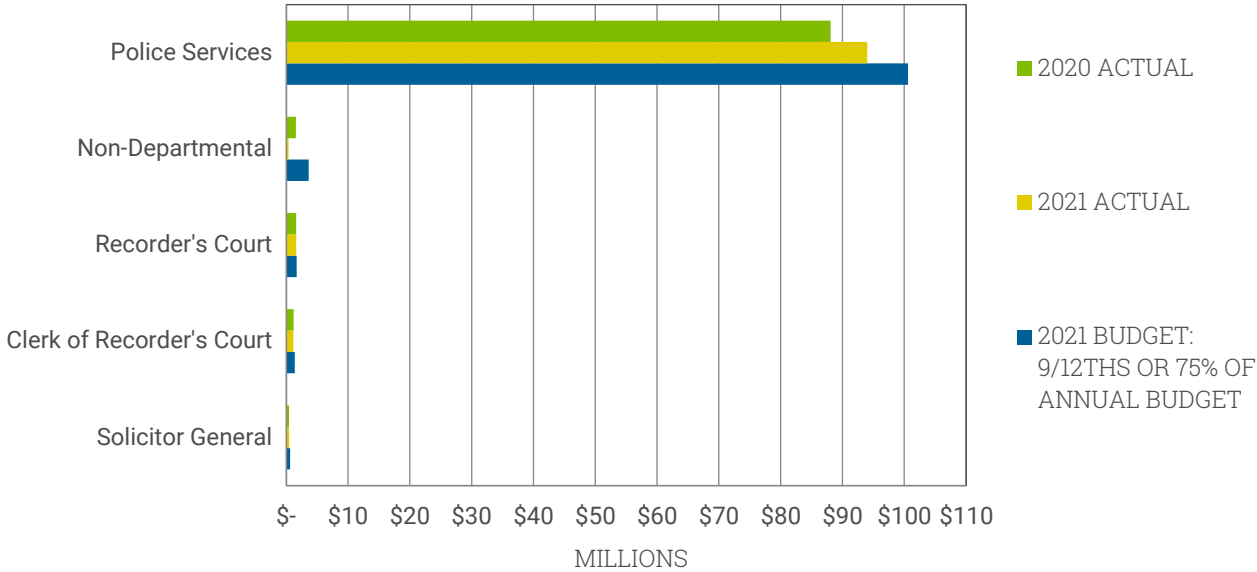
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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

POLICE SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY



Property taxes make up approximately 64.3 percent of year-to-date revenues in the Police Services District Fund, as shown in the chart above. This percentage is expected to increase in the coming months as collections through the October 15 property tax bill due date are received. Property taxes and insurance premium taxes represent approximately 79 percent of the fund’s annual revenue budget.

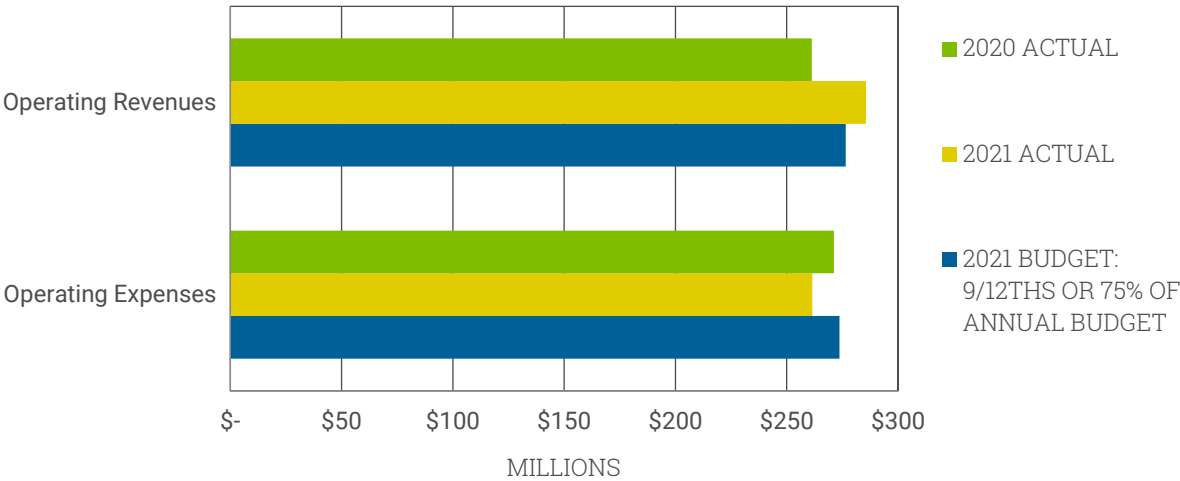
POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
SEPTEMBER 2020 – 2021 YTD EXPENDITURES



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
SEPTEMBER 2020 – 2021 YTD REVENUES AND EXPENSES



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$24.4 million, or 9.3 percent, over last year, primarily due to 2021 rate increases for both water and sewer.

Revenues in the Water and Sewer Operating Fund are approximately \$9.1 million, or 3.3 percent, over budget as of September 30. Revenues typically trend under budget until year end because a large portion of the revenue received in January is for services provided in December and is therefore recorded in the previous year. However, actuals are coming in over budget due to offsetting items such as sewer retail, water retail, and system development charge revenues, which are coming in higher than budgeted expectations.

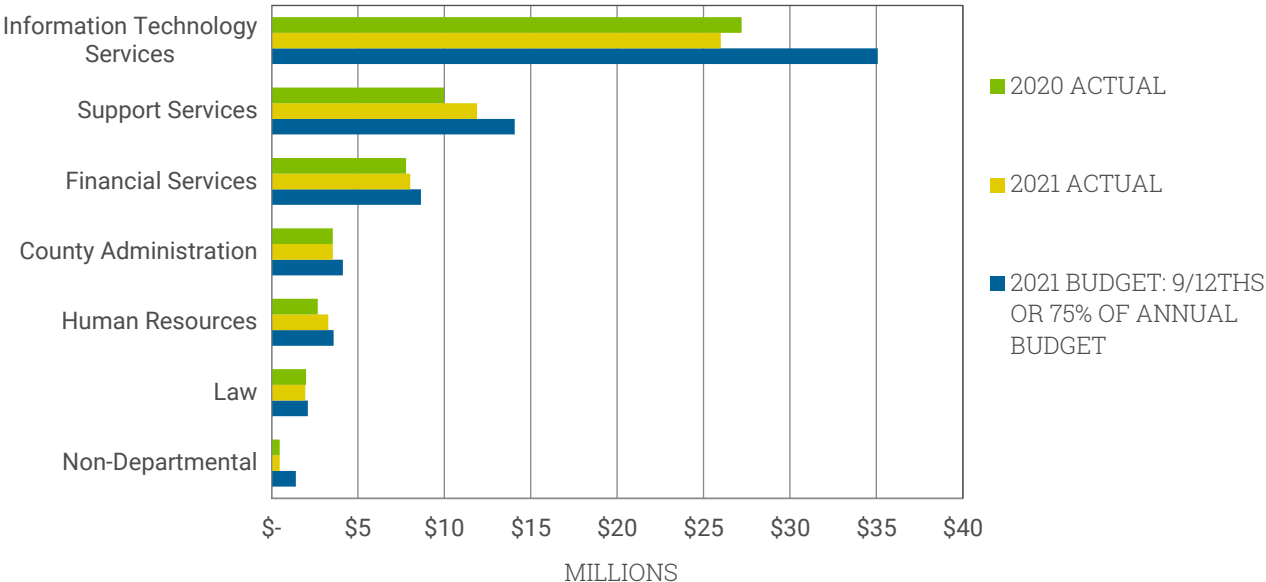
Year-to-date Water and Sewer Operating Fund expenses are down approximately \$9.7 million, or 3.6 percent, compared to last year. The capital project fund currently has adequate funding; therefore, contributions from the operating fund to the capital fund have been reduced for 2021. The decrease is partially offset by an increase in debt service due to the issuance of bonds in December 2020, as well as increases in various general operating expenses and personal services expenses.

Expenses in the Water and Sewer Operating Fund are approximately \$12.3 million, or 4.5 percent, under budget as of September 30. 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.

ADMINISTRATIVE SUPPORT FUND (PAGE 50)

The Administrative Support Fund accounts for the activities of all central support departments not reported elsewhere: County Administration, Communications, Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

ADMINISTRATIVE SUPPORT FUND
 BUDGET VS. ACTUAL BY DEPARTMENT
 SEPTEMBER 2020 – 2021 YTD EXPENSES



On October 5, 2021, the Board of Commissioners approved the creation of the Communications Department. Prior to this action, the communications division was included in the County Administration Department. Staff is currently working on transferring the budget, personnel, and costs to create the new department. The Board authorized 20 new positions for the department that will assist with public relations and marketing, social media, graphic design, website administration, and video production.

Information Technology Services expenses are down approximately \$1.2 million, or 4.4 percent, compared to last year. The variance is attributable to increased vacancies as well as savings on license support agreements. Some of the savings are offset by increases to equipment rental and outsourced technology services due to the higher vacancies. Information Technology Services expenses are 55.6 percent of their annual budget which is approximately \$9 million below budget as of September 30.

Support Services expenses are up \$1.9 million, or 19.2 percent, compared to last year. Nearly half of the variance is attributable to increased personal services from new authorized positions in the 2021 budget. The remaining variance is mostly in general maintenance and is related to increased cost of services due to increased use of County facilities as we return to normal operations.

RECURRING MONTHLY FINANCIAL TRENDS

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

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

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

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

Intangible recording taxes and real estate transfer taxes are coming in \$3.3 million higher than last year in the funds that receive them – the General, Development and Enforcement Services District, Fire and EMS District, Police Services District, Recreation, and Economic Development Tax Funds. This is due to increases in real estate activity.

Expenditures in the Recreation Fund are up approximately \$3.6 million, or 13.7 percent, compared to last year, primarily due to increases in overhead costs; contributions to capital projects, capital vehicles, and accrued pension liabilities; and part-time salaries.

The Economic Development Tax Fund was established in September 2020 to collect resources for and to provide financial assistance to the Development Authority of Gwinnett County for economic development purposes. The first project to be supported by this fund is the new Rowen knowledge community. As of the date of this report, payments to the Development Authority to support the Rowen knowledge community total \$4.5 million.

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

Charges for services in the Authority Imaging Fund are up approximately \$388,800, or 69.7 percent, compared to last year and are currently exceeding budgeted expectations. This is due to an increase in e-filings for criminal cases.

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

General Fund (001)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 173,289,083	\$ 173,289,083	\$ 173,289,083			
Revenues:						
Taxes	\$ 311,569,691	\$ 311,569,691	\$ 116,421,070	37.37%	\$ 67,064,723	21.24%
Licenses and Permits	4,603,850	4,603,850	2,730,247	59.30%	1,848,450	39.42%
Intergovernmental	3,357,091	3,357,091	3,219,478	95.90%	2,745,240	72.11%
Charges for Services	27,568,667	27,568,667	14,588,568	52.92%	11,216,232	42.15%
Fines and Forfeitures	2,906,893	2,906,893	1,634,463	56.23%	1,819,728	50.08%
Investment Income	282,045	282,045	202,291	71.72%	1,067,354	69.53%
Contributions and Donations	70,250	2,354,958	2,300,695	97.70%	21,427	12.02%
Miscellaneous	1,566,462	1,566,462	1,824,198	116.45%	1,558,790	70.57%
Other Financing Sources	-	-	37,028	-	555,513	336.67%
Revenues without Use of Fund Balance	351,924,949	354,209,657	142,958,038	40.36%	87,897,457	24.51%
Use of Fund Balance	18,864,373	18,873,692	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 370,789,322	\$ 373,083,349	\$ 142,958,038	38.32%	\$ 87,897,457	21.83%
Appropriations:						
Board of Commissioners	\$ 1,536,793	\$ 1,536,793	\$ 1,210,210	78.75%	\$ 995,168	65.03%
County Administration	2,205,659	2,684,976	1,166,619	43.45%	680,031	43.61%
Financial Services	10,025,621	9,996,559	6,828,870	68.31%	6,632,754	66.53%
Tax Commissioner	16,022,750	16,022,750	11,233,873	70.11%	10,638,725	70.17%
Transportation	24,892,267	24,640,363	16,157,349	65.57%	16,349,470	64.24%
Planning and Development	2,316,336	2,316,336	1,515,697	65.44%	1,603,763	69.35%
Police Services	3,740,744	3,740,744	1,920,397	51.34%	1,773,920	59.81%
Corrections	20,098,149	20,099,618	13,803,732	68.68%	13,864,057	71.64%
Community Services	16,956,874	16,827,066	11,390,284	67.69%	9,606,058	65.87%
Community Services Subsidies:						
Atlanta Regional Commission	1,265,140	1,265,140	778,073	61.50%	1,020,380	84.69%
Board of Health	2,074,641	2,074,641	1,555,981	75.00%	1,574,641	100.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	660,638	100.00%
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	502,257	47.20%	577,247	50.81%
Library Subsidy	19,312,183	19,312,183	14,484,137	75.00%	19,412,926	100.00%
Mental Health	793,341	1,043,341	720,006	69.01%	793,341	100.00%
Total Community Services Subsidies	26,163,799	26,413,799	18,719,606	70.87%	24,281,619	96.16%
Community Services - Elections	5,422,418	7,596,217	4,302,583	56.64%	6,400,991	52.10%
Juvenile Court	8,787,291	9,585,491	6,976,509	72.78%	7,077,591	74.63%
Sheriff	111,219,047	111,842,547	78,567,325	70.25%	74,646,809	69.26%
Clerk of Court	13,124,317	13,124,317	9,558,089	72.83%	7,804,153	64.37%

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Judiciary	26,844,236	29,979,236	20,479,785	68.31%	20,588,072	67.23%
Probate Court	3,384,893	3,532,643	2,593,983	73.43%	2,224,821	67.87%
District Attorney	19,247,754	19,247,754	12,842,341	66.72%	12,532,964	67.21%
Solicitor General	6,494,601	6,495,101	4,291,926	66.08%	4,149,759	64.55%
Support Services	163,337	248,337	195,707	78.81%	106,695	64.34%
Non-Departmental:						
Contingency	2,700,000	2,523,016	-	0.00%	-	0.00%
Contribution to Airport	810,000	810,000	607,500	75.00%	30,000	75.00%
Contribution to Capital	21,590,058	21,590,058	16,192,544	75.00%	17,512,282	33.33%
Contribution to Local Transit	3,500,000	3,588,000	2,625,000	73.16%	8,898,750	75.00%
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%
Homelessness Initiative	-	-	-	-	980,000	98.00%
Medical Examiner	1,537,038	1,537,038	1,137,578	74.01%	990,000	74.89%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	150,000	150,000	88,300	58.87%	90,745	60.50%
Reserves - Compensation	3,699,574	3,699,574	-	0.00%	-	0.00%
Reserves - Court Interpreters	751,750	311,650	-	0.00%	-	0.00%
Reserves - Court Reporters	223,121	45,121	-	0.00%	-	0.00%
Reserves - Decision Packages & Communication Improvements	3,000,000	3,000,000	-	0.00%	-	-
Reserves - Elections	815,500	815,500	-	0.00%	-	-
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,630,000	2,166,650	-	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	842,515	-	0.00%	-	0.00%
800 MHZ Maintenance	3,047,596	3,047,596	1,939,831	63.65%	1,341,482	47.87%
Other Governmental Agencies	515,000	515,000	474,036	92.05%	3,656,231	98.42%
Other Miscellaneous	750,000	591,984	73,733	12.46%	62,399	22.26%
Total Non-Departmental	52,142,436	47,152,702	24,538,522	52.04%	34,961,889	41.73%
TOTAL APPROPRIATIONS	\$ 370,789,322	\$ 373,083,349	\$ 248,293,407	66.55%	\$ 256,919,309	63.79%
Projected Fund Balance December 31	\$ 154,424,710	\$ 154,415,391				
Fund Balance as of Report Date			\$ 67,953,714			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 11,383,081	\$ 11,383,081	\$ 11,383,081			
Revenues:						
Taxes	\$ 8,111,846	\$ 8,111,846	\$ 1,588,407	19.58%	\$ 306,826	3.95%
Licenses and Permits	3,699,150	3,699,150	4,585,036	123.95%	3,589,188	83.99%
Intergovernmental	54,000	54,000	58,778	108.85%	33,930	84.83%
Charges for Services	207,820	207,820	565,598	272.16%	586,288	102.19%
Investment Income	28,100	28,100	48,155	171.37%	119,846	72.63%
Miscellaneous	-	-	8,647	-	-	-
Revenues without Use of Fund Balance	12,100,916	12,100,916	6,854,621	56.65%	4,636,078	36.18%
Use of Fund Balance	2,274,605	2,034,603	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,375,521	\$ 14,135,519	\$ 6,854,621	48.49%	\$ 4,636,078	28.72%
Appropriations:						
Planning and Development	\$ 13,189,021	\$ 12,949,019	\$ 8,364,358	64.59%	\$ 8,584,886	64.73%
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	663,750	68.39%	1,972,375	72.64%
Total Non-Departmental	1,186,500	1,186,500	713,750	60.16%	1,972,375	68.44%
TOTAL APPROPRIATIONS	\$ 14,375,521	\$ 14,135,519	\$ 9,078,108	64.22%	\$ 10,557,261	65.39%
Projected Fund Balance December 31	\$ 9,108,476	\$ 9,348,478				
Fund Balance as of Report Date			\$ 9,159,594			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 67,702,702	\$ 67,702,702	\$ 67,702,702			
Revenues:						
Taxes	\$ 107,392,820	\$ 107,392,820	\$ 22,129,049	20.61%	\$ 4,111,514	3.96%
Licenses and Permits	912,992	912,992	668,804	73.25%	572,180	62.51%
Intergovernmental	738,500	738,500	793,621	107.46%	527,213	74.13%
Charges for Services	15,670,060	15,670,060	11,195,602	71.45%	9,672,769	61.93%
Investment Income	103,970	103,970	92,664	89.13%	424,462	71.94%
Contributions and Donations	-	-	1,700	-	120	-
Miscellaneous	3,000	3,000	77,554	2,585.13%	53,443	1,781.43%
Revenues without Use of Fund Balance	124,821,342	124,821,342	34,958,994	28.01%	15,361,701	12.62%
Use of Fund Balance	19,316,251	19,253,744	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,137,593	\$ 144,075,086	\$ 34,958,994	24.26%	\$ 15,361,701	10.47%
Appropriations:						
Planning and Development	\$ 1,110,620	\$ 1,089,740	\$ 751,560	68.97%	\$ 564,752	57.64%
Fire and Emergency Services	137,315,973	137,274,346	93,771,383	68.31%	92,287,656	68.95%
Non-Departmental:						
Reserves - Compensation	4,679,000	4,679,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	920,000	920,000	-	0.00%	2,933,533	30.18%
Total Non-Departmental	5,711,000	5,711,000	-	0.00%	2,933,533	24.61%
TOTAL APPROPRIATIONS	\$ 144,137,593	\$ 144,075,086	\$ 94,522,943	65.61%	\$ 95,785,941	65.28%
Projected Fund Balance December 31	\$ 48,386,451	\$ 48,448,958				
Fund Balance as of Report Date			\$ 8,138,753			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 641,861	\$ 641,861	\$ 641,861			
Revenues:						
Investment Income	\$ 1,686	\$ 1,686	\$ 2,035	120.70%	\$ 5,031	43.75%
Revenues without Use of Fund Balance	1,686	1,686	2,035	120.70%	5,031	43.75%
Use of Fund Balance	60,371	60,371	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,057	\$ 62,057	\$ 2,035	3.28%	\$ 5,031	9.29%
Appropriations:						
Loganville EMS	\$ 62,057	\$ 62,057	\$ 51,727	83.35%	\$ 2,937	5.42%
TOTAL APPROPRIATIONS	\$ 62,057	\$ 62,057	\$ 51,727	83.35%	\$ 2,937	5.42%
Projected Fund Balance December 31	\$ 581,490	\$ 581,490				
Fund Balance as of Report Date			\$ 592,169			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 87,592,201	\$ 87,592,201	\$ 87,592,201			
Revenues:						
Taxes	\$ 78,588,995	\$ 78,588,995	\$ 15,943,323	20.29%	\$ 1,835,276	4.32%
Insurance Premium Taxes	36,349,300	36,349,300	-	0.00%	-	0.00%
Intergovernmental	298,900	298,900	575,331	192.48%	190,422	66.15%
Charges for Services	905,750	905,750	648,346	71.58%	785,724	77.07%
Fines and Forfeitures	4,923,698	6,746,620	4,467,824	66.22%	3,458,042	44.98%
Investment Income	171,410	171,410	139,175	81.19%	580,464	58.05%
Contributions and Donations	-	2,500	2,500	100.00%	-	-
Miscellaneous	297,200	301,200	465,319	154.49%	437,987	142.20%
Other Financing Sources	-	-	-	-	446	-
Revenues without Use of Fund Balance	121,535,253	123,364,675	22,241,818	18.03%	7,288,361	8.26%
Use of Fund Balance	22,450,197	20,512,867	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 143,985,450	\$ 143,877,542	\$ 22,241,818	15.46%	\$ 7,288,361	5.02%
Appropriations:						
Police Services	\$ 134,129,516	\$ 134,146,608	\$ 94,008,883	70.08%	\$ 88,101,013	67.09%
Recorder's Court	2,105,796	2,254,196	1,614,873	71.64%	1,592,806	71.71%
Solicitor General	831,691	831,691	473,028	56.88%	444,226	59.25%
Clerk of Recorder's Court	1,810,197	1,810,197	1,148,249	63.43%	1,200,654	64.13%
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	1,648,850	352,500	21.38%	1,554,677	22.99%
Total Non-Departmental	5,108,250	4,834,850	352,500	7.29%	1,554,677	17.09%
TOTAL APPROPRIATIONS	\$ 143,985,450	\$ 143,877,542	\$ 97,597,533	67.83%	\$ 92,893,376	63.96%
Projected Fund Balance December 31	\$ 65,142,004	\$ 67,079,334				
Fund Balance as of Report Date			\$ 12,236,487			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 21,086,593	\$ 21,086,593	\$ 21,086,593			
Revenues:						
Taxes	\$ 34,337,521	\$ 34,337,521	\$ 7,018,131	20.44%	\$ 1,238,022	3.92%
Intergovernmental	405,277	405,277	268,950	66.36%	135,745	66.99%
Charges for Services	3,386,761	3,386,761	2,151,708	63.53%	977,635	19.53%
Investment Income	39,340	39,340	50,761	129.03%	126,011	55.51%
Contributions and Donations	50,900	50,900	5,000	9.82%	13,540	43.82%
Miscellaneous	1,886,338	1,892,115	2,098,700	110.92%	804,894	30.38%
Other Financing Sources	21,930	21,930	-	0.00%	21,930	100.00%
Revenues without Use of Fund Balance	40,128,067	40,133,844	11,593,250	28.89%	3,317,777	8.35%
Use of Fund Balance	10,344,759	10,094,500	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,472,826	\$ 50,228,344	\$ 11,593,250	23.08%	\$ 3,317,777	7.18%
Appropriations:						
Community Services	\$ 47,555,893	\$ 47,311,411	\$ 28,739,531	60.75%	\$ 26,105,538	59.08%
Support Services	274,516	274,516	132,126	48.13%	79,886	28.24%
Non-Departmental:						
Reserves - Compensation	733,000	733,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,894,417	1,894,417	1,409,563	74.41%	458,522	32.97%
Total Non-Departmental	2,642,417	2,642,417	1,409,563	53.34%	458,522	26.70%
TOTAL APPROPRIATIONS	\$ 50,472,826	\$ 50,228,344	\$ 30,281,220	60.29%	\$ 26,643,946	57.69%
Projected Fund Balance December 31	\$ 10,741,834	\$ 10,992,093				
Fund Balance as of Report Date			\$ 2,398,623			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 9,392,803	\$ 9,392,803	\$ 9,392,803			
Revenues:						
Taxes	\$ 9,785,509	\$ 9,785,509	\$ 2,069,998	21.15%	\$ 14,202	0.14%
Intergovernmental	-	-	74,613	-	-	-
Investment Income	-	-	1,017	-	-	-
TOTAL REVENUES	<u>\$ 9,785,509</u>	<u>\$ 9,785,509</u>	<u>\$ 2,145,628</u>	21.93%	<u>\$ 14,202</u>	0.14%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 9,665,386	\$ 9,665,386	\$ 4,471,018	46.26%	\$ -	0.00%
Total Non-Departmental	<u>9,665,386</u>	<u>9,665,386</u>	<u>4,471,018</u>	46.26%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	9,665,386	9,665,386	4,471,018	46.26%	-	0.00%
Contribution to Fund Balance	120,123	120,123	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,785,509</u>	<u>\$ 9,785,509</u>	<u>\$ 4,471,018</u>	45.69%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 9,512,926	\$ 9,512,926				
Fund Balance as of Report Date			\$ 7,067,413			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 2,419,894	\$ 2,419,894	\$ 2,419,894			
Revenues:						
Taxes	\$ -	\$ -	\$ 173,208	-	\$ 7,548	-
TOTAL REVENUES	\$ -	\$ -	\$ 173,208	-	\$ 7,548	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,419,894	\$ 2,419,894				
Fund Balance as of Report Date			\$ 2,593,102			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 2,973,272	\$ 2,973,272	\$ 2,973,272			
Revenues:						
Taxes	\$ -	\$ -	\$ 509,814	-	\$ 20,115	-
TOTAL REVENUES	\$ -	\$ -	\$ 509,814	-	\$ 20,115	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,973,272	\$ 2,973,272				
Fund Balance as of Report Date			\$ 3,483,086			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 8,737,318	\$ 8,737,318	\$ 8,737,318			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,904,382	-	\$ 13,740	-
Investment Income	-	-	2,754	-	29,698	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,907,136	-	\$ 43,438	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 8,737,318	\$ 8,737,318				
Fund Balance as of Report Date			\$ 10,644,454			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 375,456	\$ 375,456	\$ 375,456			
Revenues:						
Taxes	\$ -	\$ -	\$ 79,531	-	\$ 3,387	-
TOTAL REVENUES	\$ -	\$ -	\$ 79,531	-	\$ 3,387	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 375,456	\$ 375,456				
Fund Balance as of Report Date			\$ 454,987			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 1,911,928	\$ 1,911,928	\$ 1,911,928			
Revenues:						
Taxes	\$ -	\$ -	\$ 230,938	-	\$ 14,801	-
TOTAL REVENUES	\$ -	\$ -	\$ 230,938	-	\$ 14,801	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,911,928	\$ 1,911,928				
Fund Balance as of Report Date			\$ 2,142,866			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 28,121,763	\$ 28,121,763	\$ 28,121,763			
Revenues:						
Taxes	\$ -	\$ -	\$ 205,768	-	\$ -	-
Investment Income	-	-	1,934	-	14,431	-
Other Financing Sources	-	-	-	-	38,485,000	100.00%
Revenues without Use of Fund Balance	-	-	207,702	-	38,499,431	100.04%
Use of Fund Balance	15,867,723	15,867,723	-	0.00%	-	-
TOTAL REVENUES	\$ 15,867,723	\$ 15,867,723	\$ 207,702	1.31%	\$ 38,499,431	100.04%
Appropriations:						
Planning and Development	\$ 15,867,723	\$ 15,867,723	\$ 6,575,150	41.44%	\$ 9,317,928	48.88%
TOTAL APPROPRIATIONS	\$ 15,867,723	\$ 15,867,723	\$ 6,575,150	41.44%	\$ 9,317,928	24.21%
Projected Fund Balance December 31	\$ 12,254,040	\$ 12,254,040				
Fund Balance as of Report Date			\$ 21,754,315			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

The Exchange at Gwinnett TAD Debt Service Fund (966) is used to account for the payment of long-term principal and interest related to redevelopment bonds associated with The Exchange at Gwinnett Tax Allocation District. Debt service payments occur biannually in January and July.

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021		Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 2,082	\$ 2,082	\$ 2,082			
Revenues:						
Investment Income	\$ -	\$ -	\$ 6,508	-	\$ -	-
Other Financing Sources	2,501,526	2,501,526	1,263,397	50.51%	-	0.00%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,269,905</u>	50.77%	<u>\$ -</u>	0.00%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ 1,250,763	50.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,250,763</u>	50.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 2,082	\$ 2,082				
Fund Balance as of Report Date			\$ 21,224			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 851,391	\$ 851,391	\$ 851,391			
Revenues:						
Charges for Services	\$ 438,750	\$ 438,750	\$ 19,854	4.53%	\$ 1,923	1.52%
Investment Income	2,810	2,810	1,049	37.33%	14,441	74.06%
TOTAL REVENUES	\$ 441,560	\$ 441,560	\$ 20,903	4.73%	\$ 16,364	3.76%
Appropriations:						
Transportation	\$ 432,036	\$ 432,036	\$ 135,647	31.40%	\$ 55,710	12.79%
Appropriations without Contribution to Fund Balance	432,036	432,036	135,647	31.40%	55,710	12.79%
Contribution to Fund Balance	9,524	9,524	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 441,560	\$ 441,560	\$ 135,647	30.72%	\$ 55,710	12.79%
Projected Fund Balance December 31	\$ 860,915	\$ 860,915				
Fund Balance as of Report Date			\$ 736,647			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 1,765,202	\$ 1,765,202	\$ 1,765,202			
Revenues:						
Charges for Services	\$ 8,939,212	\$ 8,947,299	\$ 1,153,031	12.89%	\$ 81,036	0.97%
Investment Income	562	562	509	90.57%	9,779	75.22%
Miscellaneous	-	-	6	-	51,521	-
TOTAL REVENUES	\$ 8,939,774	\$ 8,947,861	\$ 1,153,546	12.89%	\$ 142,336	1.70%
Appropriations:						
Transportation	\$ 8,385,664	\$ 8,393,751	\$ 5,645,693	67.26%	\$ 5,483,992	67.59%
Non-Departmental:						
Reserves - Compensation	11,000	11,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,396,664	8,404,751	5,645,693	67.17%	5,483,992	67.59%
Contribution to Fund Balance	543,110	543,110	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,939,774	\$ 8,947,861	\$ 5,645,693	63.10%	\$ 5,483,992	65.50%
Projected Fund Balance December 31	\$ 2,308,312	\$ 2,308,312				
Fund Balance as of Report Date			\$ (2,726,945)			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 2,764,460	\$ 2,764,460	\$ 2,764,460			
Revenues:						
Charges for Services	\$ 705,121	\$ 705,121	\$ 946,391	134.22%	\$ 557,632	87.49%
Investment Income	2,721	2,721	1,941	71.33%	1,277	51.29%
TOTAL REVENUES	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ 948,332</u>	133.98%	<u>\$ 558,909</u>	87.35%
Appropriations:						
Contribution to Fund Balance	\$ 707,842	\$ 707,842	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 3,472,302	\$ 3,472,302				
Fund Balance as of Report Date			\$ 3,712,792			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 609,026	\$ 609,026	\$ 609,026			
Revenues:						
Charges for Services	\$ 124,000	\$ 124,000	\$ 80,631	65.03%	\$ 92,958	78.45%
Miscellaneous	8,500	8,500	4,193	49.33%	6,478	55.37%
Revenues without Use of Fund Balance	132,500	132,500	84,824	64.02%	99,436	76.37%
Use of Fund Balance	59,922	59,922	-	0.00%	-	-
TOTAL REVENUES	\$ 192,422	\$ 192,422	\$ 84,824	44.08%	\$ 99,436	76.37%
Appropriations:						
Corrections	\$ 192,422	\$ 192,422	\$ 131,676	68.43%	\$ 44,151	59.86%
TOTAL APPROPRIATIONS	\$ 192,422	\$ 192,422	\$ 131,676	68.43%	\$ 44,151	33.91%
Projected Fund Balance December 31	\$ 549,104	\$ 549,104				
Fund Balance as of Report Date			\$ 562,174			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 554,734	\$ 554,734	\$ 554,734			
Revenues:						
Fines and Forfeitures	\$ 667,222	\$ 667,222	\$ 421,201	63.13%	\$ 378,254	51.53%
Investment Income	-	-	30	-	1,853	74.12%
Miscellaneous	-	-	867	-	-	-
Revenues without Use of Fund Balance	667,222	667,222	422,098	63.26%	380,107	51.61%
Use of Fund Balance	213,176	213,176	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,398	\$ 880,398	\$ 422,098	47.94%	\$ 380,107	40.53%
Appropriations:						
District Attorney	\$ 450,261	\$ 450,261	\$ 302,206	67.12%	\$ 256,794	69.75%
Solicitor General	420,137	420,137	302,877	72.09%	330,477	58.99%
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	\$ 605,083	68.73%	\$ 587,271	62.62%
Projected Fund Balance December 31	\$ 341,558	\$ 341,558				
Fund Balance as of Report Date			\$ 371,749			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021		Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 314,139	\$ 314,139	\$ 314,139			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 3,148	100.00%
Revenues without Use of Fund Balance	-	-	-	-	3,148	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 3,148	1.77%
Appropriations:						
District Attorney	\$ 175,000	\$ 175,000	\$ 52,659	30.09%	\$ 36,513	20.50%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 175,000	\$ 52,659	30.09%	\$ 36,513	20.50%
Projected Fund Balance December 31	\$ 139,139	\$ 139,139				
Fund Balance as of Report Date			\$ 261,480			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 6,521	100.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ 6,521	100.00%
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	0.00%
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 31,804,733	\$ 31,804,733	\$ 31,804,733			
Revenues:						
Charges for Services	\$ 19,500,000	\$ 19,500,000	\$ 15,087,862	77.37%	\$ 12,750,155	70.39%
Investment Income	73,060	73,060	137,163	187.74%	265,034	63.86%
Miscellaneous	-	-	5,875	-	2,447	-
Revenues without Use of Fund Balance	19,573,060	19,573,060	15,230,900	77.82%	13,017,636	70.26%
Use of Fund Balance	7,564,306	7,711,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,137,366	\$ 27,284,933	\$ 15,230,900	55.82%	\$ 13,017,636	47.69%
Appropriations:						
Police Services	\$ 21,881,143	\$ 21,881,143	\$ 12,559,150	57.40%	\$ 13,348,328	58.79%
Non-Departmental:						
Reserves - Compensation	432,000	432,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,274,223	4,421,790	4,421,789	100.00%	4,410,662	99.13%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	5,256,223	5,403,790	4,421,789	81.83%	4,410,662	96.05%
TOTAL APPROPRIATIONS	\$ 27,137,366	\$ 27,284,933	\$ 16,980,939	62.24%	\$ 17,758,990	65.05%
Projected Fund Balance December 31	\$ 24,240,427	\$ 24,092,860				
Fund Balance as of Report Date			\$ 30,054,694			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 222,549	\$ 222,549	\$ 222,549			
Revenues:						
Charges for Services	\$ 54,466	\$ 54,466	\$ 32,450	59.58%	\$ 39,788	71.20%
TOTAL REVENUES	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 32,450</u>	59.58%	<u>\$ 39,788</u>	71.20%
Appropriations:						
Juvenile Court	\$ 39,905	\$ 39,905	\$ 28,061	70.32%	\$ 13,817	35.02%
Appropriations without Contribution to Fund Balance	39,905	39,905	28,061	70.32%	13,817	35.02%
Contribution to Fund Balance	14,561	14,561	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 28,061</u>	51.52%	<u>\$ 13,817</u>	24.72%
Projected Fund Balance December 31	\$ 237,110	\$ 237,110				
Fund Balance as of Report Date			\$ 226,938			

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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 09/30/2021	Actuals YTD as of 09/30/2021		Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 1,038,664	\$ 1,038,664	\$ 1,038,664			
Revenues:						
Fines and Forfeitures	\$ -	\$ 141,678	\$ 141,678	100.00%	\$ 182,010	100.00%
Revenues without Use of Fund Balance	-	141,678	141,678	100.00%	182,010	100.00%
Use of Fund Balance	234,110	92,432	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 234,110</u>	<u>\$ 234,110</u>	<u>\$ 141,678</u>	60.52%	<u>\$ 182,010</u>	100.00%
Appropriations:						
Police Services	\$ 234,110	\$ 234,110	\$ 167,374	71.49%	\$ 25,625	23.09%
TOTAL APPROPRIATIONS	<u>\$ 234,110</u>	<u>\$ 234,110</u>	<u>\$ 167,374</u>	71.49%	<u>\$ 25,625</u>	14.08%
Projected Fund Balance December 31	\$ 804,554	\$ 946,232				
Fund Balance as of Report Date			\$ 1,012,968			

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Police Special State Fund (072)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021		Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 1,292,625	\$ 1,292,625	\$ 1,292,625			
Revenues:						
Fines and Forfeitures	\$ -	\$ 86,839	\$ 87,239	100.46%	\$ 227,695	100.00%
Revenues without Use of Fund Balance	-	86,839	87,239	100.46%	227,695	100.00%
Use of Fund Balance	124,900	245,555	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 124,900</u>	<u>\$ 332,394</u>	<u>\$ 87,239</u>	26.25%	<u>\$ 227,695</u>	23.93%
Appropriations:						
Police Services	\$ 124,900	\$ 332,394	\$ 44,442	13.37%	\$ 378,332	39.77%
TOTAL APPROPRIATIONS	<u>\$ 124,900</u>	<u>\$ 332,394</u>	<u>\$ 44,442</u>	13.37%	<u>\$ 378,332</u>	39.77%
Projected Fund Balance December 31	\$ 1,167,725	\$ 1,047,070				
Fund Balance as of Report Date			\$ 1,335,422			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 4,279,922	\$ 4,279,922	\$ 4,279,922			
Revenues:						
Charges for Services	\$ 781,737	\$ 781,737	\$ 178,012	22.77%	\$ 508,476	71.08%
Investment Income	-	-	20,316	-	34,698	-
TOTAL REVENUES	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 198,328</u>	25.37%	<u>\$ 543,174</u>	75.93%
Appropriations:						
Sheriff	\$ 718,973	\$ 718,973	\$ 352,751	49.06%	\$ 360,530	55.25%
Appropriations without Contribution to Fund Balance	718,973	718,973	352,751	49.06%	360,530	55.25%
Contribution to Fund Balance	62,764	62,764	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 352,751</u>	45.12%	<u>\$ 360,530</u>	50.40%
Projected Fund Balance December 31	\$ 4,342,686	\$ 4,342,686				
Fund Balance as of Report Date			\$ 4,125,499			

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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 09/30/2021	Actuals YTD as of 09/30/2021		Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 369,318	\$ 369,318	\$ 369,318			
Revenues:						
Fines and Forfeitures	\$ -	\$ 192,308	\$ 192,308	100.00%	\$ 119,642	100.00%
Revenues without Use of Fund Balance	-	192,308	192,308	100.00%	119,642	100.00%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 392,308</u>	<u>\$ 192,308</u>	49.02%	<u>\$ 119,642</u>	37.43%
Appropriations:						
Sheriff	\$ 200,000	\$ 392,308	\$ 94,503	24.09%	\$ 218,643	68.40%
TOTAL APPROPRIATIONS	<u>\$ 200,000</u>	<u>\$ 392,308</u>	<u>\$ 94,503</u>	24.09%	<u>\$ 218,643</u>	68.40%
Projected Fund Balance December 31	\$ 169,318	\$ 169,318				
Fund Balance as of Report Date			\$ 467,123			

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Sheriff Special Treasury Fund (066)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021		Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 307,626	\$ 307,626	\$ 307,626			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 97,516	100.00%
Revenues without Use of Fund Balance	-	-	-	-	97,516	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ 97,516</u>	32.78%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ 20,985	20.99%	\$ 82,911	27.87%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 20,985</u>	20.99%	<u>\$ 82,911</u>	27.87%
Projected Fund Balance December 31	\$ 207,626	\$ 207,626				
Fund Balance as of Report Date			\$ 286,641			

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Sheriff Special State Fund (067)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 327,353	\$ 327,353	\$ 327,353			
Revenues:						
Fines and Forfeitures	\$ -	\$ 350	\$ 350	100.00%	\$ -	-
Investment Income	-	-	274	-	232	-
Revenues without Use of Fund Balance	-	350	624	178.29%	232	-
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,350</u>	<u>\$ 624</u>	0.62%	<u>\$ 232</u>	0.12%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,350	\$ 10,000	9.97%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,350</u>	<u>\$ 10,000</u>	9.97%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 227,353	\$ 227,353				
Fund Balance as of Report Date			\$ 317,977			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 2,322,298	\$ 2,322,298	\$ 2,322,298			
Revenues:						
Taxes	\$ 827,600	\$ 827,600	\$ 415,355	50.19%	\$ 529,087	60.09%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,138,385	1,138,385	488,899	42.95%	488,899	43.76%
Investment Income	-	-	410	-	6,392	-
TOTAL REVENUES	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 1,304,664</u>	55.14%	<u>\$ 1,424,378</u>	59.41%
Appropriations:						
Stadium Operations	\$ 2,146,746	\$ 2,146,746	\$ 2,116,743	98.60%	\$ 2,102,057	98.79%
Appropriations without Contribution to Fund Balance	2,146,746	2,146,746	2,116,743	98.60%	2,102,057	98.79%
Contribution to Fund Balance	219,239	219,239	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 2,116,743</u>	89.47%	<u>\$ 2,102,057</u>	87.67%
Projected Fund Balance December 31	\$ 2,541,537	\$ 2,541,537				
Fund Balance as of Report Date			\$ 1,510,219			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 383,609	\$ 383,609	\$ 383,609			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 94,408	629.39%	\$ 26,848	178.99%
Investment Income	-	-	107	-	-	-
Revenues without Use of Fund Balance	15,000	15,000	94,515	630.10%	26,848	178.99%
Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 94,515	315.05%	\$ 26,848	134.24%
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 368,609	\$ 368,609				
Fund Balance as of Report Date			\$ 478,124			

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Tourism Fund (050)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Fund Balance January 1	\$ 34,171,974	\$ 34,171,974	\$ 34,171,974			
Revenues:						
Taxes	\$ 9,554,180	\$ 9,554,180	\$ 6,723,029	70.37%	\$ 4,508,316	38.19%
Charges for Services	150	150	509	339.33%	-	0.00%
Investment Income	-	-	44,748	-	23,246	-
Revenues without Use of Fund Balance	9,554,330	9,554,330	6,768,286	70.84%	4,531,562	38.38%
Use of Fund Balance	5,162,690	5,162,690	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,717,020	\$ 14,717,020	\$ 6,768,286	45.99%	\$ 4,531,562	35.39%
Appropriations:						
Facility Debt	\$ 11,297,115	\$ 11,297,115	\$ 11,297,115	100.00%	\$ 8,707,442	100.00%
Tourism	3,419,905	3,419,905	2,619,661	76.60%	3,123,153	76.24%
TOTAL APPROPRIATIONS	\$ 14,717,020	\$ 14,717,020	\$ 13,916,776	94.56%	\$ 11,830,595	92.40%
Projected Fund Balance December 31	\$ 29,009,284	\$ 29,009,284				
Fund Balance as of Report Date			\$ 27,023,484			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 670,470	\$ 670,470	\$ 670,470			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 139,213	83.36%	\$ 119,031	74.39%
Investment Income	-	-	68	-	1,122	-
Miscellaneous	1,190,000	1,224,797	689,794	56.32%	590,053	51.11%
Other Financing Sources	810,000	810,000	607,500	75.00%	30,000	75.00%
Revenues without Use of Net Position	2,167,000	2,201,797	1,436,575	65.25%	740,206	54.65%
Use of Net Position	290,598	255,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,457,598	\$ 2,457,598	\$ 1,436,575	58.45%	\$ 740,206	49.20%
Appropriations:						
Transportation*	\$ 2,446,598	\$ 2,446,598	\$ 1,307,512	53.44%	\$ 800,582	53.49%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,457,598	\$ 2,457,598	\$ 1,307,512	53.20%	\$ 800,582	53.22%
Projected Net Position December 31	\$ 379,872	\$ 414,669				
Net Position as of Report Date			\$ 799,533			

* 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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 2,232,488	\$ 2,232,488	\$ 2,232,488			
Revenues:						
Investment Income	\$ -	\$ -	\$ 185	-	\$ 7,811	-
Miscellaneous	5,176,600	5,176,600	3,535,670	68.30%	1,189,411	30.04%
Other Financing Sources	-	6,500,000	6,500,000	100.00%	-	-
Revenues without Use of Net Position	5,176,600	11,676,600	10,035,855	85.95%	1,197,222	30.24%
Use of Net Position	436,097	-	-	-	-	0.00%
TOTAL REVENUES	\$ 5,612,697	\$ 11,676,600	\$ 10,035,855	85.95%	\$ 1,197,222	22.06%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 5,612,697	\$ 8,043,410	\$ 4,612,680	57.35%	\$ 3,361,689	61.95%
Total Non-Departmental	5,612,697	8,043,410	4,612,680	57.35%	3,361,689	61.95%
Appropriations without Working Capital Reserve	5,612,697	8,043,410	4,612,680	57.35%	3,361,689	61.95%
Working Capital Reserve	-	3,633,190	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 5,612,697	\$ 11,676,600	\$ 4,612,680	39.50%	\$ 3,361,689	61.95%
Projected Net Position December 31	\$ 1,796,391	\$ 5,865,678				
Net Position as of Report Date			\$ 7,655,663			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 11,286,369	\$ 11,286,369	\$ 11,286,369			
Revenues:						
Charges for Services	\$ 3,294,045	\$ 3,294,045	\$ 995,131	30.21%	\$ 1,046,515	26.44%
Investment Income	36,530	36,530	50,621	138.57%	73,854	38.87%
Miscellaneous	5,000	5,000	26,722	534.44%	4,216	21.08%
Other Financing Sources	3,500,000	3,588,000	2,625,000	73.16%	8,898,750	75.00%
Revenues without Use of Net Position	6,835,575	6,923,575	3,697,474	53.40%	10,023,335	62.52%
Use of Net Position	5,170,015	5,560,240	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,005,590	\$ 12,483,815	\$ 3,697,474	29.62%	\$ 10,023,335	58.96%
Appropriations:						
Transportation*	\$ 12,005,590	\$ 12,483,815	\$ 4,850,813	38.86%	\$ 5,583,025	32.86%
TOTAL APPROPRIATIONS	\$ 12,005,590	\$ 12,483,815	\$ 4,850,813	38.86%	\$ 5,583,025	32.84%
Projected Net Position December 31	\$ 6,116,354	\$ 5,726,129				
Net Position as of Report Date			\$ 10,133,030			

* 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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 28,685,027	\$ 28,685,027	\$ 28,685,027			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 493,945	51.99%	\$ 464,264	59.91%
Charges for Services	44,407,398	44,407,398	32,371,180	72.90%	31,531,172	75.75%
Investment Income	154,550	154,550	206,090	133.35%	610,907	71.87%
Contributions and Donations	-	100,000	-	0.00%	-	-
Miscellaneous	100	100	830	830.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 33,072,045</u>	72.51%	<u>\$ 32,606,343</u>	75.39%
Appropriations:						
Support Services	\$ 45,448,143	\$ 45,548,143	\$ 28,787,947	63.20%	\$ 28,261,360	66.12%
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	28,787,947	63.19%	28,261,360	66.09%
Working Capital Reserve	53,905	53,905	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 28,787,947</u>	63.11%	<u>\$ 28,261,360</u>	65.34%
Projected Net Position December 31	\$ 28,738,932	\$ 28,738,932				
Net Position as of Report Date			\$ 32,969,125			

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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 11,846,255	\$ 11,846,255	\$ 11,846,255			
Revenues:						
Charges for Services	\$ 30,789,231	\$ 30,789,231	\$ 5,142,319	16.70%	\$ 398,392	1.32%
Investment Income	28,100	28,100	10,907	38.81%	95,678	28.99%
Miscellaneous	-	-	4,640	-	-	0.00%
Revenues without Use of Net Position	30,817,331	30,817,331	5,157,866	16.74%	494,070	1.61%
Use of Net Position	1,069,505	1,034,926	-	0.00%	-	-
TOTAL REVENUES	\$ 31,886,836	\$ 31,852,257	\$ 5,157,866	16.19%	\$ 494,070	1.61%
Appropriations:						
Planning and Development	\$ 1,205,570	\$ 1,205,570	\$ 772,683	64.09%	\$ 682,223	71.89%
Water Resources*	30,516,266	30,481,687	13,116,143	43.03%	12,009,696	40.86%
Non-Departmental:						
Reserves - Compensation	125,000	125,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,886,836	\$ 31,852,257	\$ 13,888,826	43.60%	\$ 12,691,919	41.41%
Projected Net Position December 31	\$ 10,776,750	\$ 10,811,329				
Net Position as of Report Date			\$ 3,115,295			

* 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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 131,388,533	\$ 131,388,533	\$ 131,388,533			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	-	\$ 24,202	-
Charges for Services	347,235,676	347,435,676	258,880,859	74.51%	240,381,681	69.20%
Investment Income	305,800	305,800	680,411	222.50%	1,217,950	121.80%
Contributions and Donations	20,903,318	20,903,318	25,239,328	120.74%	19,322,911	108.54%
Miscellaneous	50,000	50,000	856,917	1,713.83%	323,150	467.87%
TOTAL REVENUES	\$ 368,494,794	\$ 368,694,794	\$ 285,657,515	77.48%	\$ 261,269,894	67.69%
Appropriations:						
Planning and Development	\$ 985,526	\$ 959,781	\$ 636,631	66.33%	\$ 700,108	69.70%
Water Resources*	363,461,506	362,630,828	260,847,603	71.93%	270,511,598	70.41%
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	364,997,609	261,484,234	71.64%	271,211,706	70.26%
Working Capital Reserve	2,640,762	3,697,185	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 368,494,794	\$ 368,694,794	\$ 261,484,234	70.92%	\$ 271,211,706	70.26%
Projected Net Position December 31	\$ 134,029,295	\$ 135,085,718				
Net Position as of Report Date			\$ 155,561,814			

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

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Administrative Support Fund (665)

The Administrative Support Fund accounts for the activities of all central support departments not reported elsewhere: County Administration, Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 15,253,580	\$ 15,253,580	\$ 15,253,580			
Revenues:						
Charges for Services	\$ 92,601,548	\$ 92,601,548	\$ 61,328,012	66.23%	\$ 58,163,965	67.37%
Investment Income	28,100	28,100	106,787	380.02%	160,647	100.40%
Miscellaneous	268,438	268,438	314,353	117.10%	254,405	104.51%
TOTAL REVENUES	\$ 92,898,086	\$ 92,898,086	\$ 61,749,152	66.47%	\$ 58,579,017	67.54%
Appropriations:						
County Administration	\$ 5,578,690	\$ 5,509,068	\$ 3,544,307	64.34%	\$ 3,548,073	63.40%
Financial Services	11,685,010	11,524,835	8,026,696	69.65%	7,782,614	68.13%
Human Resources	4,859,404	4,786,082	3,280,601	68.54%	2,669,020	59.95%
Information Technology Services	47,226,935	46,779,310	25,996,659	55.57%	27,202,096	62.39%
Law	2,824,829	2,793,461	1,954,458	69.97%	1,995,927	71.69%
Support Services	18,835,886	18,757,932	11,888,520	63.38%	9,976,217	60.35%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,871,000	1,871,000	470,410	25.14%	466,539	28.63%
Total Non-Departmental	1,874,000	1,874,000	470,410	25.10%	466,539	28.58%
Appropriations without Working Capital Reserve	92,884,754	92,024,688	55,161,651	59.94%	53,640,486	62.36%
Working Capital Reserve	13,332	873,398	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 92,898,086	\$ 92,898,086	\$ 55,161,651	59.38%	\$ 53,640,486	61.85%
Projected Net Position December 31	\$ 15,266,912	\$ 16,126,978				
Net Position as of Report Date			\$ 21,841,081			

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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			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 09/30/2021	Actuals YTD as of 09/30/2021		Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 2,687,873	\$ 2,687,873	\$ 2,687,873			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 1,687,501	75.00%	\$ 1,687,500	75.00%
Investment Income	8,430	8,430	16,913	200.63%	46,297	105.22%
Revenues without Use of Net Position	2,258,430	2,258,430	1,704,414	75.47%	1,733,797	75.58%
Use of Net Position	72,942	72,942	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,331,372	\$ 2,331,372	\$ 1,704,414	73.11%	\$ 1,733,797	73.81%
Appropriations:						
Financial Services	\$ 2,331,372	\$ 2,331,372	\$ 366,067	15.70%	\$ 1,536,966	65.43%
TOTAL APPROPRIATIONS	\$ 2,331,372	\$ 2,331,372	\$ 366,067	15.70%	\$ 1,536,966	65.43%
Projected Net Position December 31	\$ 2,614,931	\$ 2,614,931				
Net Position as of Report Date			\$ 4,026,220			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 1,157,662	\$ 1,157,662	\$ 1,157,662			
Revenues:						
Charges for Services	\$ 9,542,250	\$ 9,542,250	\$ 6,426,351	67.35%	\$ 5,510,560	62.97%
Miscellaneous	292,000	292,000	262,240	89.81%	309,832	84.22%
Other Financing Sources	-	-	16,400	-	24,422	-
TOTAL REVENUES	<u>\$ 9,834,250</u>	<u>\$ 9,834,250</u>	<u>\$ 6,704,991</u>	68.18%	<u>\$ 5,844,814</u>	64.10%
Appropriations:						
Support Services	\$ 8,445,343	\$ 8,412,549	\$ 5,724,081	68.04%	\$ 5,569,998	68.65%
Non-Departmental:						
Reserves - Compensation	131,000	131,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	419,500	419,500	314,625	75.00%	536,250	75.00%
Total Non-Departmental	<u>554,500</u>	<u>554,500</u>	<u>314,625</u>	56.74%	<u>536,250</u>	69.59%
Appropriations without Working Capital Reserve	8,999,843	8,967,049	6,038,706	67.34%	6,106,248	68.73%
Working Capital Reserve	834,407	867,201	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,834,250</u>	<u>\$ 9,834,250</u>	<u>\$ 6,038,706</u>	61.40%	<u>\$ 6,106,248</u>	66.97%
Projected Net Position December 31	\$ 1,992,069	\$ 2,024,863				
Net Position as of Report Date			\$ 1,823,947			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 32,587,204	\$ 32,587,204	\$ 32,587,204			
Revenues:						
Charges for Services	\$ 72,217,516	\$ 72,217,516	\$ 53,427,591	73.98%	\$ 52,015,693	78.40%
Investment Income	98,350	98,350	210,207	213.73%	396,908	73.50%
Miscellaneous	-	-	670,711	-	657,139	-
Revenues without Use of Net Position	72,315,866	72,315,866	54,308,509	75.10%	53,069,740	79.34%
Use of Net Position	2,766,183	2,750,657	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,082,049	\$ 75,066,523	\$ 54,308,509	72.35%	\$ 53,069,740	78.63%
Appropriations:						
Human Resources	\$ 75,072,049	\$ 75,056,523	\$ 51,409,766	68.49%	\$ 52,058,997	77.16%
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	\$ 51,409,766	68.49%	\$ 52,058,997	77.13%
Projected Net Position December 31	\$ 29,821,021	\$ 29,836,547				
Net Position as of Report Date			\$ 35,485,947			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 4,221,481	\$ 4,221,481	\$ 4,221,481			
Revenues:						
Charges for Services	\$ 7,861,423	\$ 7,861,423	\$ 5,896,067	75.00%	\$ 5,137,501	75.00%
Investment Income	23,885	23,885	60,916	255.04%	91,931	62.12%
Miscellaneous	-	-	2,585	-	2,080	-
Revenues without Use of Net Position	7,885,308	7,885,308	5,959,568	75.58%	5,231,512	74.76%
Use of Net Position	1,968,448	1,968,448	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,853,756	\$ 9,853,756	\$ 5,959,568	60.48%	\$ 5,231,512	44.32%
Appropriations:						
Financial Services	\$ 9,843,756	\$ 9,843,756	\$ 6,780,131	68.88%	\$ 11,015,994	93.44%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,853,756	\$ 9,853,756	\$ 6,780,131	68.81%	\$ 11,015,994	93.31%
Projected Net Position December 31	\$ 2,253,033	\$ 2,253,033				
Net Position as of Report Date			\$ 3,400,918			

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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 09/30/2021	Actuals YTD as of 09/30/2021	% Actual to Current Budget	Actuals YTD as of 09/30/2020	% Actual to 09/30/2020 Budget
Net Position January 1	\$ 8,541,706	\$ 8,541,706	\$ 8,541,706			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 3,000,001	75.00%	\$ 2,625,000	75.00%
Investment Income	35,125	35,125	54,596	155.43%	129,861	64.13%
Miscellaneous	-	-	163,789	-	127,167	-
Revenues without Use of Net Position	4,035,125	4,035,125	3,218,386	79.76%	2,882,028	77.84%
Use of Net Position	1,539,491	1,539,491	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,574,616	\$ 5,574,616	\$ 3,218,386	57.73%	\$ 2,882,028	51.60%
Appropriations:						
Human Resources	\$ 5,564,616	\$ 5,564,616	\$ 2,449,749	44.02%	\$ 2,355,059	42.25%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,574,616	\$ 5,574,616	\$ 2,449,749	43.94%	\$ 2,355,059	42.16%
Projected Net Position December 31	\$ 7,002,215	\$ 7,002,215				
Net Position as of Report Date			\$ 9,310,343			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 9/30/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 70,250	\$ 2,354,958	\$ 2,284,708	GCID20210168 Approval to accept a donation in the amount of \$10,147.99 from the Community Foundation of Northeast Georgia. Funds will be used to support the operations of the Lawrenceville Community Garden located at Rhodes Jordan Park. The donation was provided from the Belle and Louise Cofer Fund.	\$ -	\$ 10,148
				GCID20210049 Approval to accept a grant in the amount of \$2,263,560.00 from the Center for Tech and Civic Life (CTCL) to assist with the funding for the purpose of planning and operationalizing safe and secure election administration. Approval/authorization for the Chairwoman or designee to sign any and all related documents.	-	2,263,560
				GCID20210612 Approval to accept a donation, in the amount of \$10,000.00, in memory of Sharla A. Gibson. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	-	10,000
				GCID20210578 Approval to accept a grant, in the amount of \$1,000.00, from the New Initiative Grant Program administered by the Georgia Recreation and Park Association for Building Brains Anywhere. These funds will be utilized to purchase books and literacy material in multiple languages.	-	1,000
				Total: Contributions and Donations	-	2,284,708

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	18,864,373	18,873,692	9,319	To adjust budget for 90 day job vacancies.	(20,991)	(653,681)
				GCID20190519 Approval to apply for and accept, if awarded, grant funding for the Innovations in Transit Public Safety program administered by the Federal Transit Administration (FTA) up to the amount of \$352,000.00. The County will provide a 20% local match of \$88,000.00.	-	88,000
				GCID20210939 Award RP025-21, provision of an equity action plan, to HR&A Advisors, Inc., amount not to exceed \$618,450.00 (negotiated cost savings of approximately \$100,000.00). Contract to follow award.	575,000	575,000
				Total: Use of Fund Balance	554,009	9,319
<i>Total: General Fund</i>			2,294,027		554,009	2,294,027
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	2,274,605	2,034,603	(240,002)	To adjust budget for 90 day job vacancies.	(11,737)	(240,002)
<i>Total: Development and Enforcement Services District Fund</i>			(240,002)		(11,737)	(240,002)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	19,316,251	19,253,744	(62,507)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100
				To adjust budget for 90 day job vacancies.	-	(64,607)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(62,507)		-	(62,507)
Police Services District Fund (106)						
Fines and Forfeitures	4,923,698	6,746,620	1,822,922	GCID20210712 Award RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2021 through May 31, 2022), to the highest scoring firm, REDSPEED Georgia, LLC, estimated revenue \$4,375,012.00 (negotiated increase of 1.6% to commission rate - approximately	-	1,822,922
Contributions and Donations	-	2,500	2,500	GCID20210275 Approval to accept a donation of \$2,500.00 from the Gwinnett County Police Foundation on behalf of the Ordner Construction Foundation. This donation was used to purchase new fitness equipment for the Gwinnett County Police Department's Central Precinct.	-	2,500

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Miscellaneous	297,200	301,200	4,000	GCID20210475 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville , Tax Parcel No. R4348 098.	-	2,000
				GCID20210479 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 098A	-	2,000
				Total: Miscellaneous	-	4,000
Use of Fund Balance	22,450,197	20,512,867	(1,937,330)	To adjust budget for 90 day job vacancies.	-	(110,408)
				GCID20210475 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville , Tax Parcel No. R4348 098.	-	(2,000)
				GCID20210479 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 098A	-	(2,000)
				GCID20210712 Award RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2021 through May 31, 2022), to the highest scoring firm, REDSPEED Georgia, LLC, estimated revenue \$4,375,012.00 (negotiated increase of 1.6% to commission rate - approximately \$7,000.00)	-	(1,822,922)
				Total: Use of Fund Balance	-	(1,937,330)
Total: Police Services District Fund			(107,908)		-	(107,908)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Miscellaneous	1,886,338	1,892,115	5,777	GCID20210965 Approval for the Chairwoman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communications tower at 2568 Chandler Road, Lawrenceville, Tax Parcel No. R5198 004.	-	750
				GCID20210969 Approval for the Chairwoman to execute any and all documents necessary to convey 5.984 square feet of right of way on Tax Parcel No. R5175 036 to the City of Lawrenceville for \$5,027.00.	-	5,027
				Total: Miscellaneous	-	5,777
Use of Fund Balance	10,344,759	10,094,500	(250,259)	To adjust budget for 90 day job vacancies.	(22,935)	(244,482)
				GCID20210965 Approval for the Chairwoman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communications tower at 2568 Chandler Road, Lawrenceville, Tax Parcel No. R5198 004.	-	(750)
				GCID20210969 Approval for the Chairwoman to execute any and all documents necessary to convey 5.984 square feet of right of way on Tax Parcel No. R5175 036 to the City of Lawrenceville for \$5,027.00.	-	(5,027)
				Total: Use of Fund Balance	(22,935)	(250,259)
<i>Total: Recreation Fund</i>			(244,482)		(22,935)	(244,482)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	8,939,212	8,947,299	8,087	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	-	1,841
				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPLOST Program.	-	3,390
				GCID20210784 Approval of incorporation of the Rivercliff Place Subdivision into the Gwinnett County Street Lighting Program. The estimated installation cost is \$9,685.00 and the estimated annual revenue and operating cost is \$2,856.00 for the installation of these streetlights. Installation funded by the 2017 Special Purpose Local option Sales Tax (SPLOST) Program.	-	2,856
<i>Total: Street Lighting Fund</i>			8,087		-	8,087
E-911 Fund (095)						
Use of Fund Balance	7,564,306	7,711,873	147,567	GCID20210212 Approval for the Chairwoman to execute a Supplemental Intergovernmental Agreement between Gwinnett County and the City of Lilburn concerning 911 services.	-	147,567
<i>Total: E-911 Fund</i>			147,567		-	147,567
Police Special Justice Fund (070)						
Fines and Forfeitures	-	141,678	141,678	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	15,150	141,678
Use of Fund Balance	234,110	92,432	(141,678)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(15,150)	(141,678)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	86,839	86,839	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	65,883	86,839
Use of Fund Balance	124,900	245,555	120,655	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(65,883)	(86,839)
				GCID20210902 Award OS024-21. purchase of integrated ballistic identification system (IBIS) technology equipment and maintenance, to Forensic Technology Inc., an associate company of Ultra Electronics Forensic Technology Inc., \$207,494.00.	-	207,494
				Total: Use of Fund Balance	(65,883)	120,655
<i>Total: Police Special State Fund</i>			207,494		-	207,494
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	192,308	192,308	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	11,028	192,308
<i>Total: Sheriff Special Justice Fund</i>			192,308		11,028	192,308
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	350	350	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	350	350
<i>Total: Sheriff Special State Fund</i>			350		350	350
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

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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)						
Other Financing Sources	-	6,500,000	6,500,000	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.	6,500,000	6,500,000

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Net Position	436,097	-	(436,097)	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.	(1,240,810)	(436,097)
<i>Total: Economic Development Operating Fund</i>			6,063,903		5,259,190	6,063,903
Local Transit Operating Fund (515)						
Other Financing Sources	3,500,000	3,588,000	88,000	GCID20190519 Approval to apply for and accept, if awarded, grant funding for the Innovations in Transit Public Safety program administered by the Federal Transit Administration (FTA) up to the amount of \$352,000.00. The County will provide a 20% local match of	-	88,000
Use of Net Position	5,170,015	5,560,240	390,225	GCID20210605 Award OS013-21, provision of transit system operation and maintenance services on a multi-year contract (21-083), to the highest scoring firm, Transdev Services, Inc. The initial term of this contract shall be July 1, 2021 through June 30, 2022, base amount \$22,284,941.00. This contract may be automatically renewed on an annual basis for a total contract term of three (3) years, total base amount \$70,600,100.00.	-	400,000
				To adjust budget for 90 day job vacancies.	-	(9,775)
				Total: Use of Net Position	-	390,225
<i>Total: Local Transit Operating Fund</i>			478,225		-	478,225

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solid Waste Operating Fund (595)						
Contributions and Donations	-	100,000	100,000	GCID20201192 Approval/authorization to accept a cash grant of up to \$100,000.00 from The Recycling Partnership for the implementation of recycling education initiatives within unincorporated Gwinnett County. Approval/authorization for the Chairwoman or designee to execute grant documents and any other necessary documents. Subject to approval as to form by the Law Department. This grant is funded through The Recycling Partnership with matching County funds up to \$100,000.00. Contract to follow.	-	100,000
<i>Total: Solid Waste Operating Fund</i>			100,000		-	100,000
Stormwater Operating Fund (590)						
Use of Net Position	1,069,505	1,034,926	(34,579)	To adjust budget for 90 day job vacancies.	-	(34,579)
<i>Total: Stormwater Operating Fund</i>			(34,579)		-	(34,579)
Water and Sewer Operating Fund (501)						
Charges for Services	347,235,676	347,435,676	200,000	GCID20201136 Approval for the Chairwoman to execute a Developer Participation Agreement between Gwinnett County, the Gwinnett County Water and Sewerage Authority, Darron P. Britt and Buddy Ray Johnson, to outline the responsibilities of the parties as it pertains to the installation of a pump station for a proposed development in unincorporated Gwinnett County.	-	200,000
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000
Group Self-Insurance Fund (605)						
Use of Net Position	2,766,183	2,750,657	(15,526)	To adjust budget for 90 day job vacancies.	-	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		-	(15,526)
Total Revenue Budget Adjustments			\$ 8,986,957		\$ 5,789,905	\$ 8,986,957

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 9/30/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,205,659	\$ 2,684,976	\$ 479,317	To adjust budget for 90 day job vacancies.	\$ -	\$ (95,683)
				GCID20210939 Award RP025-21 ,provision of an equity action plan, to HR&A Advisors, Inc., amount not to exceed \$618,450.00 (negotiated cost savings of approximately \$100,000.00). Contract to follow award.	575,000	575,000
				Total: County Administration	575,000	479,317
Financial Services	10,025,621	9,996,559	(29,062)	To adjust budget for 90 day job vacancies.	-	(29,062)
Transportation	24,892,267	24,640,363	(251,904)	To adjust budget for 90 day job vacancies.	(20,991)	(251,904)
Corrections	20,098,149	20,099,618	1,469	Transfer from Non-Departmental: Inmate Medical Reserve.	3,000	37,784
				To adjust budget for 90 day job vacancies.	-	(36,315)
				Total: Corrections	3,000	1,469
Community Services	16,956,874	16,827,066	(129,808)	To adjust budget for 90 day job vacancies.	-	(150,956)
				GCID20210168 Approval to accept a donation in the amount of \$10,147.99 from the Community Foundation of Northeast Georgia. Funds will be used to support the operations of the Lawrenceville Community Garden located at Rhodes Jordan Park. The donation was provided from the Belle and Louise Cofer Fund.	-	10,148
				GCID20210612 Approval to accept a donation, in the amount of \$10,000.00, in memory of Sharla A. Gibson. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	-	10,000
				GCID20210578 Approval to accept a grant, in the amount of \$1,000.00, from the New Initiative Grant Program administered by the Georgia Recreation and Park Association for Building Brains Anywhere. These funds will be utilized to purchase books and literacy material in multiple languages.	-	1,000
				Total: Community Services	-	(129,808)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Community Services Subsidies	26,163,799	26,413,799	250,000	GCID20210655 Approval for the Chairwoman to sign the First Amendment to the Subsidy Agreement with Viewpoint Health to include an additional \$250,000.00 for a program to address opioid addiction. The Subsidy Agreement is adjusted from \$793,341.00 to \$1,043,341.00.	-	250,000
Community Services - Elections	5,422,418	7,596,217	2,173,799	To adjust budget for 90 day job vacancies.	-	(89,761)
				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	-	2,173,799
Juvenile Court	8,787,291	9,585,491	798,200	Transfer from Non-Departmental: Court Reporters Reserve.	24,000	177,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	12,400	529,600
				Transfer from Non-Departmental: Court Interpreters Reserve.	11,000	91,100
				Total: Juvenile Court	47,400	798,200
Sheriff	111,219,047	111,842,547	623,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	623,500
				Total: Sheriff	-	623,500
Judiciary	26,844,236	29,979,236	3,135,000	Transfer from Non-Departmental: Indigent Defense Reserve.	223,000	2,791,100
				Transfer from Non-Departmental: Court Interpreters Reserve.	12,500	343,900
				Total: Judiciary	235,500	3,135,000
Probate Court	3,384,893	3,532,643	147,750	Transfer from Non-Departmental: Court Interpreters Reserve.	1,400	5,100
				Transfer from Non-Departmental: Indigent Defense Reserve.	25,000	142,650
				Total: Probate Court	26,400	147,750
Solicitor General	6,494,601	6,495,101	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Support Services	163,337	248,337	85,000	Transfer from Contingency	-	85,000
Non-Departmental:						
Contingency	2,700,000	2,523,016	(176,984)	Transfer to Support Services	-	(85,000)
				Award RP023-21, provision of an operational performance assessment, to Mauldin & Jenkins, LLC, amount not to exceed \$291,984.00.	-	(91,984)
				Total: Contingency	-	(176,984)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Contribution to Local Transit	3,500,000	3,588,000	88,000	GCID20190519 Approval to apply for and accept, if awarded, grant funding for the Innovations in Transit Public Safety program administered by the Federal Transit Administration (FTA) up to the amount of \$352,000.00. The County will provide a 20% local match of \$88,000.00.	-	88,000
Reserves - Court Interpreters	751,750	311,650	(440,100)	Transfer to Juvenile Court.	(11,000)	(91,100)
				Transfer to Judiciary.	(12,500)	(343,900)
				Transfer to Probate Court.	(1,400)	(5,100)
				Total: Reserves - Court Interpreters	(24,900)	(440,100)
Reserves - Court Reporters	223,121	45,121	(178,000)	Transfer to Juvenile Court.	(24,000)	(177,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	(24,000)	(178,000)
Reserves - Indigent Defense	5,630,000	2,166,650	(3,463,350)	Transfer to Juvenile Court.	(12,400)	(529,600)
				Transfer to Judiciary.	(223,000)	(2,791,100)
				Transfer to Probate Court.	(25,000)	(142,650)
				Total: Reserves - Indigent Defense	(260,400)	(3,463,350)
Reserves - Prisoner Medical	1,503,799	842,515	(661,284)	Transfer to Corrections.	(3,000)	(38,784)
				Transfer to Sheriff.	-	(622,500)
				Total: Reserves - Prisoner Medical	(3,000)	(661,284)
Other Miscellaneous	750,000	591,984	(158,016)	GCID20210655 Approval for the Chairwoman to sign the First Amendment to the Subsidy Agreement with Viewpoint Health to include an additional \$250,000.00 for a program to address opioid addiction. The Subsidy Agreement is adjusted from \$793,341.00 to \$1,043,341.00.	-	(250,000)
				Award RP023-21, provision of an operational performance assessment, to Mauldin & Jenkins, LLC, amount not to exceed \$291,984.00.	-	91,984
				Total: Other Miscellaneous	-	(158,016)
			(4,989,734)	Total: Non-Departmental	(312,300)	(4,989,734)
Total: General Fund			2,294,027		554,009	2,294,027
Development and Enforcement Services District Fund (104)						
Planning and Development	13,189,021	12,949,019	(240,002)	To adjust budget for 90 day job vacancies.	(11,737)	(240,002)
Total: Development and Enforcement Services District Fund			(240,002)		(11,737)	(240,002)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,110,620	1,089,740	(20,880)	To adjust budget for 90 day job vacancies.	-	(20,880)
Fire and Emergency Services	137,315,973	137,274,346	(41,627)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100
				To adjust budget for 90 day job vacancies.	-	(43,727)
				Total: Fire and Emergency Services	-	(41,627)
<i>Total: Fire and Emergency Services District Fund</i>			(62,507)		-	(62,507)
Police Services District Fund (106)						
Police Services	134,129,516	134,146,608	17,092	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	-	(110,408)
				GCID20210275 Approval to accept a donation of \$2,500.00 from the Gwinnett County Police Foundation on behalf of the Ordner Construction Foundation. This donation was used to purchase new fitness equipment for the Gwinnett County Police Department's Central Precinct.	-	2,500
				Total: Police Services	-	17,092
Recorder's Court	2,105,796	2,254,196	148,400	Transfer from Non-Departmental: Indigent Defense Reserve.	10,000	80,200
				Transfer from Non-Departmental: Court Interpreter's Reserve.	14,000	68,200
				Total: Recorder's Court	24,000	148,400
Non-Departmental	5,108,250	4,834,850	(273,400)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(10,000)	(80,200)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	(14,000)	(68,200)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				Total: Non-Departmental	(24,000)	(273,400)
<i>Total: Police Services District Fund</i>			(107,908)		-	(107,908)
Recreation Fund (105)						
Community Services	47,555,893	47,311,411	(244,482)	To adjust budget for 90 day job vacancies.	(22,935)	(244,482)
<i>Total: Recreation Fund</i>			(244,482)		(22,935)	(244,482)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	8,385,664	8,393,751	8,087	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of	-	1,841
				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPLOST Program.	-	3,390
				GCID20210784 Approval of incorporation of the Rivercliff Place Subdivision into the Gwinnett County Street Lighting Program. The estimated installation cost is \$9,685.00 and the estimated annual revenue and operating cost is \$2,856.00 for the installation of these streetlights. Installation funded by the 2017 Special Purpose Local option Sales Tax (SPLOST) Program.	-	2,856
<i>Total: Street Lighting Fund</i>			8,087		-	8,087
E-911 Fund (095)						
Non-Departmental	5,256,223	5,403,790	147,567	GCID20210212 Approval for the Chairwoman to execute a Supplemental Intergovernmental Agreement between Gwinnett County and the City of Lilburn concerning 911 services.	-	147,567
<i>Total: E-911 Fund</i>			147,567		-	147,567
Police Special State Fund (072)						
Police Special Investigation Op	124,900	332,394	207,494	GCID20210902 Award OS024-21. purchase of integrated ballistic identification system (IBIS) technology equipment and maintenance, to Forensic Technology Inc., an associate company of Ultra Electronics Forensic Technology Inc., \$207,494.00.	-	207,494
<i>Subtotal: Police Special State Fund</i>			207,494		-	207,494

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	200,000	392,308	192,308	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	11,028	192,308
<i>Total: Sheriff Special Justice Fund</i>			192,308		11,028	192,308
Sheriff Special State Fund (067)						
Sheriff Special Operations	100,000	100,350	350	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	350	350
<i>Total: Sheriff Special State Fund</i>			350		350	350
Economic Development Operating Fund (530)						
Economic Development Activity	5,612,697	8,043,410	2,430,713	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.	1,626,000	2,430,713

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Working Capital Reserve	-	3,633,190	3,633,190	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.	3,633,190	3,633,190
<i>Total: Economic Development Operating Fund</i>			6,063,903		5,259,190	6,063,903
Local Transit Operating Fund (515)						
Transportation	12,005,590	12,483,815	478,225	GCID20210605 Award OS013-21, provision of transit system operation and maintenance services on a multi-year contract (21-083), to the highest scoring firm, Transdev Services, Inc. The initial term of this contract shall be July 1, 2021 through June 30, 2022, base amount \$22,284,941.00. This contract may be automatically renewed on an annual basis for a total contract term of three (3) years, total base amount \$73,602,109.90.	-	400,000
				To adjust budget for 90 day job vacancies.	-	(9,775)
				GCID20190519 Approval to apply for and accept, if awarded, grant funding for the Innovations in Transit Public Safety program administered by the Federal Transit Administration (FTA) up to the amount of \$352,000.00. The County will provide a 20% local match of \$88,000.00.	-	88,000
				Total: Transportation	-	478,225
<i>Total: Local Transit Operating Fund</i>			478,225		-	478,225

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solid Waste Operating Fund (595)						
Support Services	45,448,143	45,548,143	100,000	GCID20201192 Approval/authorization to accept a cash grant of up to \$100,000.00 from The Recycling Partnership for the implementation of recycling education initiatives within unincorporated Gwinnett County. Approval/authorization for the Chairwoman or designee to execute grant documents and any other necessary documents. Subject to approval as to form by the Law Department. This grant is funded through The Recycling Partnership with matching County funds up to \$100,000.00. Contract to follow.	-	100,000
<i>Total: Solid Waste Operating Fund</i>			100,000		-	100,000
Stormwater Operating Fund (590)						
Water Resources	30,516,266	30,481,687	(34,579)	To adjust budget for 90 day job vacancies.	-	(34,579)
<i>Total: Stormwater Operating Fund</i>			(34,579)		-	(34,579)
Water and Sewer Operating Fund (501)						
Planning and Development	985,526	959,781	(25,745)	To adjust budget for 90 day job vacancies.	-	(25,745)
Water Resources	363,461,506	362,630,828	(830,678)	To adjust budget for 90 day job vacancies.	(21,529)	(830,678)
Working Capital Reserve	2,640,762	3,697,185	1,056,423	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.	21,529	856,423
				Total: Working Capital Reserve	21,529	1,056,423
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000
Administrative Support Fund (665)						
County Administration	5,578,690	5,509,068	(69,622)	To adjust budget for 90 day job vacancies.	-	(69,622)
Financial Services	11,685,010	11,524,835	(160,175)	To adjust budget for 90 day job vacancies.	(45,149)	(160,175)
Human Resources	4,859,404	4,786,082	(73,322)	To adjust budget for 90 day job vacancies.	-	(73,322)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Information Technology	47,226,935	46,779,310	(447,625)	To adjust budget for 90 day job vacancies.	-	(447,625)
Law	2,824,829	2,793,461	(31,368)	To adjust budget for 90 day job vacancies.	-	(31,368)
Support Services	18,835,886	18,757,932	(77,954)	To adjust budget for 90 day job vacancies.	(20,389)	(77,954)
Working Capital Reserve	13,332	873,398	860,066	To adjust budget for 90 day job vacancies.	65,538	860,066
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management Fund (610)						
Support Services	8,445,343	8,412,549	(32,794)	To adjust budget for 90 day job vacancies.	-	(32,794)
Working Capital Reserve	834,407	867,201	32,794	To adjust budget for 90 day job vacancies.	-	32,794
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	75,072,049	75,056,523	(15,526)	To adjust budget for 90 day job vacancies.	-	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		-	(15,526)
Total Appropriation Budget Adjustments			\$ 8,986,957		\$ 5,789,905	\$ 8,986,957



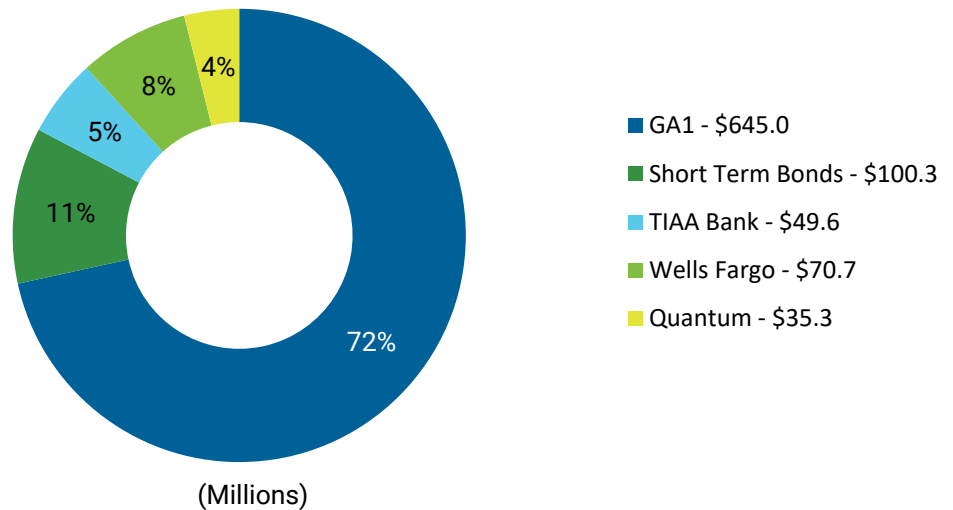
FINANCIAL POSITION AS OF JUNE 30, 2021

As of the report date, the County is managing \$1,980,146,063 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at June 30 were:

Liquidity Portfolio		
Interest Bearing	\$ 729,848,514	36.9%
Securities (Maturity <1yr)	100,327,608	5.0%
Non-Interest Bearing	<u>70,739,183</u>	<u>3.6%</u>
Total Liquidity Portfolio	<u>900,915,305</u>	<u>45.5%</u>
Bond Portfolio	359,277,096	18.1%
Investment Portfolio (Maturity >1yr)	<u>719,953,662</u>	<u>36.4%</u>
Total	<u>\$ 1,980,146,063</u>	<u>100.0%</u>

LIQUIDITY PORTFOLIO

Liquidity Portfolio



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

ACCOUNT TYPE	% LIQUIDITY PORTFOLIO	\$ LIQUIDITY PORTFOLIO	AVERAGE YIELD %*
GA1 – Georgia Local Investment Pool	71.6%	\$ 644,961,400	0.04%
Short-Term Securities	11.1%	100,327,608	1.43%
Certificates of Deposit	5.5%	49,500,000	0.15%
Non-Interest Bearing Bank Accounts (WF)	7.9%	70,739,183	0.00%
Money Market, Interest Bearing	<u>3.9%</u>	<u>35,387,114</u>	0.14%
Total Liquidity Portfolio	<u>100.0%</u>	<u>\$ 900,915,305</u>	0.22%

*Excludes non-interest bearing from the yield calculation

At June 30, 2021, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, excluding non-interest bearing deposit balances at Wells Fargo, was 0.22% compared to 0.49% at June 30, 2020.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of June 30, the WAC [0.22%] exceeded the S&P GIP Gov benchmark [0.19%] by 0.03%. The WAC [0.22%] exceeded the GA1 benchmark [0.14%] by 0.08%.

At June 30, 2021, bank deposits held by TIAA Bank (formerly EverBank), Quantum Bank, and Wells Fargo Bank (WF) totaled \$106,126,297. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

As of June 30, 2021, Wells Fargo and Quantum Bank continue to participate in the State of Georgia's Secure Deposit Program in accordance with O.C.G.A. §45-8-13 and O.C.G.A. §45-8-1. Both banks are in compliance with their collateral requirements. Deposits held with TIAA Bank are collateralized by FDIC insurance.

At June 30, 2021, the County held \$100,327,608 in short-term securities with final maturities of less than 1 year. At June 30, 2021, these bonds had a weighted average maturity of 139 days.

SECURITIES ACCOUNT	AMOUNT
Operating	\$ 45,627,272
2014 Sales Tax	15,593,607
2017 Sales Tax	<u>39,106,729</u>
Total Short-Term Securities	<u>\$100,327,608</u>

BOND PORTFOLIO

The Bond Portfolio represented 18.1% of the Total Portfolio at June 30, 2021. The Bank of New York Mellon serves as Custodian and Trustee for the Water and Sewerage Bond Sinking Fund Accounts and the 2020 Water and Sewer Bond construction fund. Regions Bank serves as custodian for the Development Authority Bonds, Urban Redevelopment Agency of Gwinnett County Bonds and Tax Allocation District 6 Bonds. The investment of these funds is designated by bond covenants. At June 30, 2021, all Bond Portfolio deposits were invested at GA1.

BOND	AMOUNT
Bank of New York Mellon	
2020 Water and Sewerage Bond Construction Fund	\$176,608,357
Sinking Funds	<u>63,918,701</u>
Total Bank of New York Mellon	<u>\$240,527,058</u>
Regions Bank	
2020B Development Authority Bond Construction Fund	75,019,141
2020 Tax Allocation District 6 Funds	22,524,684
2018 Development Authority Bond Construction Fund	11,659,673
2020 Development Authority Bond Construction Fund	<u>9,546,540</u>
Total Regions Bank	<u>\$118,750,038</u>
Total Bond Portfolio	<u>\$359,277,096</u>

INVESTMENT PORTFOLIO

The nominal value of Long-Term Investment Securities at June 30, 2021 was \$719,953,662 compared to \$566,708,592 at June 30, 2020. These funds represented 36.4% of the Total Portfolio at June 30, 2021, compared to 33.7% at June 30, 2020. Invested balances as of June 30, 2020 were lower than is typical because of the uncertain environment caused by the COVID-19 pandemic. Staff added additional funds to liquid balances to protect against uncertain COVID-related revenue impacts.

The Investment Portfolio is benchmarked against the S&P 1-3 year Treasury Index. At June 30, 2021, the Investment Portfolio had a weighted average maturity of 2.1 years and a yield-to-maturity of 0.87% versus the benchmark's weighted average maturity of 1.9 years and yield to maturity of 0.13%. The County's yield remains elevated versus the benchmark due to bonds purchased prior to the Pandemic. The yield has steadily dropped over the past year and is expected to continue to do so if reinvestment rates remain low.

SECURITIES ACCOUNTS

The County's securities are held in three safekeeping accounts with Wells Fargo and includes both the Investment Portfolio and the short-term investments included in the Liquidity Portfolio. At June 30, 2021, the market value of all securities totaled \$832,894,151. These accounts hold both the County's internally managed securities and securities managed by Atlanta Capital Management and Chandler Asset Management. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2014 and 2017 Sales Tax Portfolios with a total market value of \$188,271,886. Chandler Asset Management manages a portion of the Operating and 2017 Sales Tax Portfolios with a total market value of \$138,974,080. See Appendix B and C for additional manager specific information.

PORTFOLIO	MARKET VALUE	NOMINAL VALUE	WEIGHTED AVERAGE MATURITY	YIELD TO MATURITY
Operating	\$ 522,986,852	\$ 515,623,950	2.1 years	0.97%
2014 Sales Tax - Total	32,098,454	31,958,274	0.6 years	0.60%
2017 Sales Tax - Total	<u>277,808,845</u>	<u>272,699,046</u>	1.8 years	0.93%
Total	<u>\$ 832,894,151</u>	<u>\$ 820,281,270</u>	1.9 years	0.94%

DIVERSIFICATION

Limits are set by policy to reduce the risk of issuer default. As of June 30, 2021 all balances were below their policy limit.

ISSUER	AMOUNT HELD (NOMINAL VALUE)	% OF TOTAL PORTFOLIO	POLICY LIMIT - % OF TOTAL PORTFOLIO
FHLMC	\$ 226,254,358	11%	35%
FNMA	151,609,901	8%	35%
FFCB	150,863,950	8%	35%
UST	139,425,000	7%	100%
FHLB	112,925,000	6%	35%
GA Municipal Bonds	25,025,631	1%	25%
GNMA	<u>14,177,430</u>	<u>1%</u>	35%
Securities Total	<u>\$ 820,281,270</u>	<u>42%</u>	
Georgia Fund 1	1,004,238,496	50%	80%
Wells Fargo	70,739,183	4%	50%
Quantum Bank	35,275,087	2%	5%
CDARS	49,500,000	2%	50%
TIAA Bank	<u>112,027</u>	<u>0%</u>	5%
Bank Account Total	<u>\$1,159,864,793</u>	<u>58%</u>	
Total Portfolio	<u>\$1,980,146,063</u>	<u>100%</u>	

MBS – SUBCLASS OF AGENCIES	NOMINAL VALUE	% OF TOTAL PORTFOLIO – UP TO 25%
FHLMC MBS	\$ 146,102,980	7%
FNMA MBS	84,936,851	4%
GNMA MBS	14,547,325	1%
FFCB MBS	<u>1,297,080</u>	<u>0%</u>
Total MBS	<u>\$ 246,884,236</u>	<u>12%</u>

REVENUE

For the 6-month period ended June 30, 2021, bank and investment income earned among all funds dropped significantly versus the same period in 2020. This drop is attributable to the effect that the COVID-19 pandemic had on financial markets. Investment revenue is expected to remain low in the near-term.

	THROUGH JUNE 30, 2020	THROUGH JUNE 30, 2021
All Other Funds	\$8,597,625	\$2,781,272
Sales Tax Funds	<u>\$3,814,132</u>	<u>\$1,522,600</u>
Total	<u>\$12,411,757</u>	<u>\$4,303,872</u>

GEORGIA FUND 1 (GA1)

As of the report date, the County had liquidity funds totaling \$644,961,400 and bond funds totaling \$359,277,096 representing a total of \$1,004,238,496 invested with GA1 managed by the State of Georgia. Gwinnett's share of the GA1 pool accounts for 4.3% of the total deposits of \$23.4 billion. The current yield for GA1 at June 30, 2021, was 0.035%, compared to 0.25% at June 30, 2020.

MARKET ENVIRONMENT

Interest rates fell quickly in the 2nd quarter of 2020 due to the economic impacts of the COVID-19 pandemic and have struggled to rise in the following year. Increasing inflation expectations lifted long-term rates in the 2nd quarter of 2021, but short-term rates remain at historic lows.

1 Year Trailing US Treasury Rates

