



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MAY 31, 2022
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: June 08, 2022

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

This report, which includes unaudited information through the fifth month of 2022, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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EXECUTIVE SUMMARY

Child Advocacy and Juvenile Services

On May 17, 2022, the Board of Commissioners approved a reorganization of the Gwinnett County Juvenile Court system. The decision established a new administrative department and moved the administration of the Juvenile Court to the Administrative Office of the Courts. "We are grateful the County accepted the Court's proposed reorganization," said Judge Nhan-AiSimms. "This will allow our employees to better serve the young people of our community in an efficient and timely manner."

As it stands, the guardian ad litem, court-appointed special advocates, and probation officers under the court report to the juvenile court judges. This may cause potential or perceived conflicts with employees' ability to independently investigate cases and offer recommendations to the court. The reorganization will allow for the needed independence and opportunities for the new department to apply for grants, prepare for future legislative changes, and tap into County resources.

Under the approved structure, 35 employee positions were transferred, and 1 new position was established to create the Department of Child Advocacy and Juvenile Services which reports to the County Administrator. Although the changes went into effect on May 28, the new department did not incur any expenses until June.

2023 Budget Preparation

Departments have submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets, and the capital review team convened on June 13 to begin the evaluation process. Departments are currently developing their fiscal year 2023 operating budgets and will submit them in July.

Notices for Personal Property

Annual Notices of Assessment for personal property including boats, airplanes, and business equipment were mailed on May 20, 2022. Property owners have 45 days from the date of the assessment notice to appeal. For information about the appeals process, see the [Tax Assessors' Office webpage](#).

Residential and Commercial Real Property Tax Appeals

Annual Notices of Assessment were mailed to all owners of residential and commercial real property on April 22, 2022. During the 45-day appeal period, taxpayers filed 14,225 residential and commercial real property tax appeals, a 179 percent increase from the number of real property appeals filed last year.

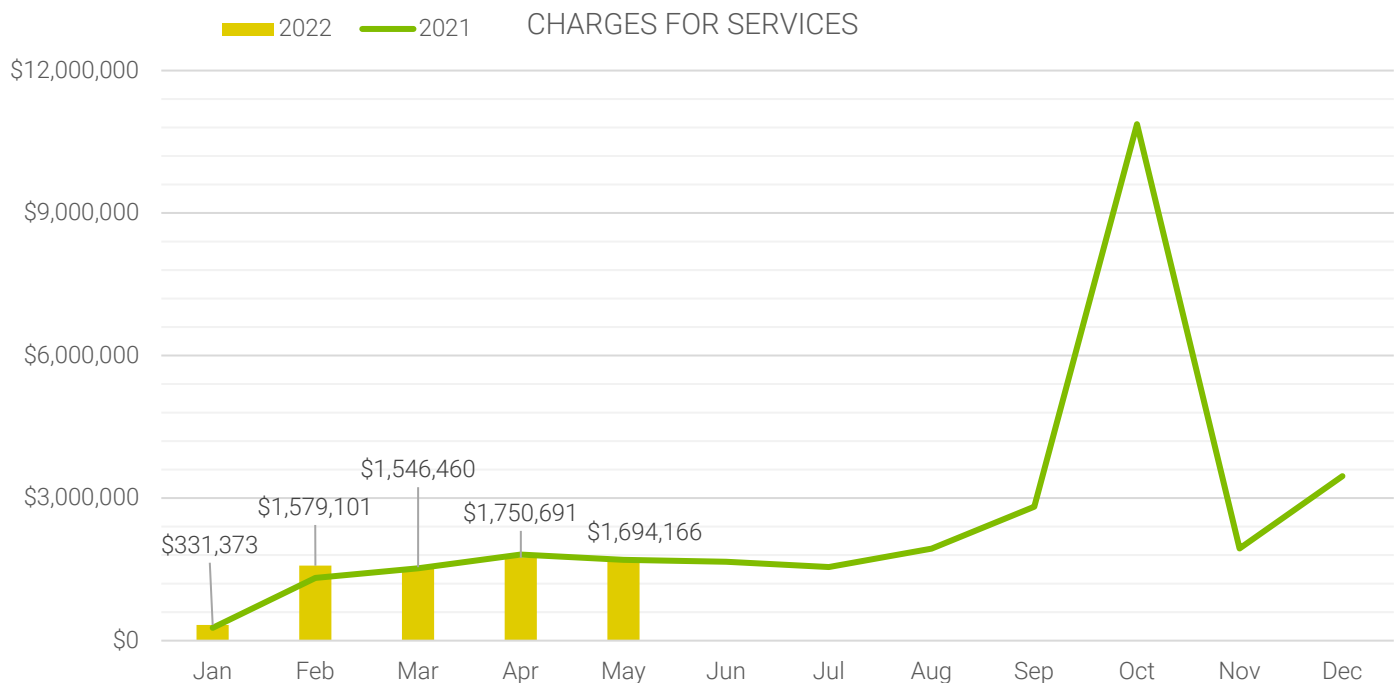
Actuarial Reports on the Defined Benefit Pension and Other Post-Employment Benefit Plans

The County's actuarial firm, Cavanaugh Macdonald Consulting, LLC, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefit Plans. As of January 1, 2022, the DB Pension Plan is funded at 91 percent, which is up from last year's funded level of 86 percent, and the County's OPEB Plan is funded at 95 percent, which is up from last year's funded level of 82 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

GENERAL FUND (PAGE 12)

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

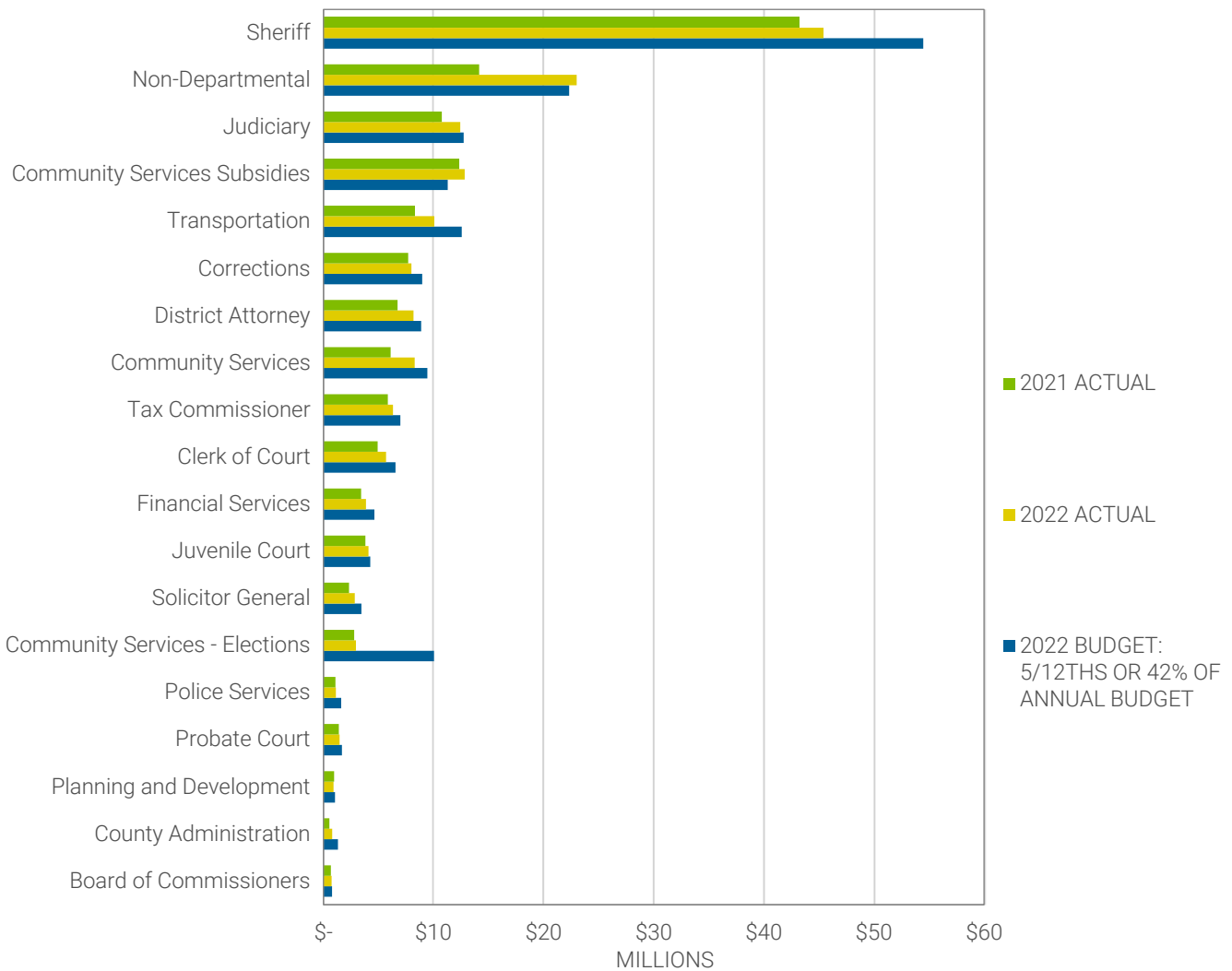
The main revenue source for the General Fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Charges for Services is another major category of revenue in the General Fund. The chart below shows the collections by month for Charges for Services. One of the main sources of revenue in this category is the commissions received by the County related to property taxes.



As seen in the chart, there were significant increases in monthly collections around the property tax due date of October 15, 2021. Also, please note that January receipts were much lower than other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through May are up approximately \$282,000 compared to 2021 due to various increases in Sheriff and court fees, and state prisoner allowances.

The number of Business/Occupation certificates through May 2022 is 15,256 compared to 15,470 in 2021. Occupation taxes assessed at issuance of these certificates are calculated on the gross revenues of businesses and are up \$3.5 million, or 25.9 percent, compared to last year. This is due to improved business revenues in 2021.

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



Support Services is too small to appear in the chart.

Sheriff is currently below budget due to a higher number of vacancies. These decreases in personal service costs are partially offset by increases in inmate healthcare costs, extradition services, as well as food supply-related costs.

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

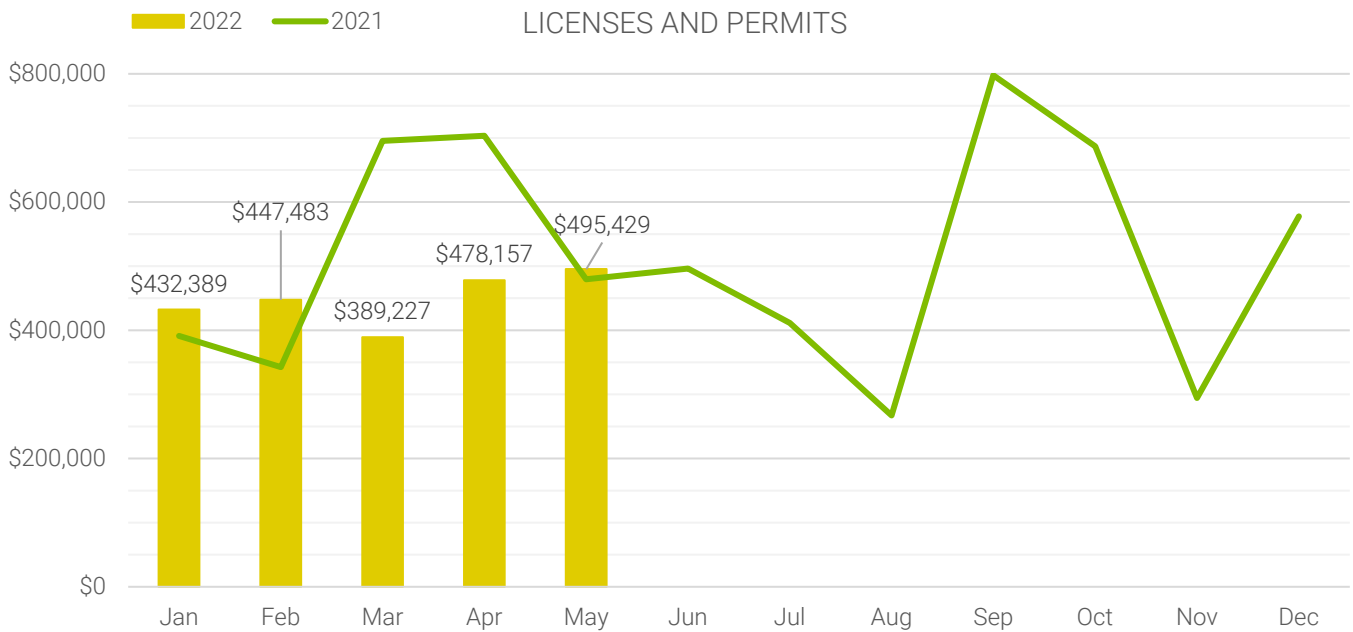
Community Services Subsidies is temporarily over budget due to the timing of when subsidy payments are made. Community Services subsidy payments are generally paid quarterly.

Community Services - Elections is below budget; expenses will increase with general election activities in the upcoming months.

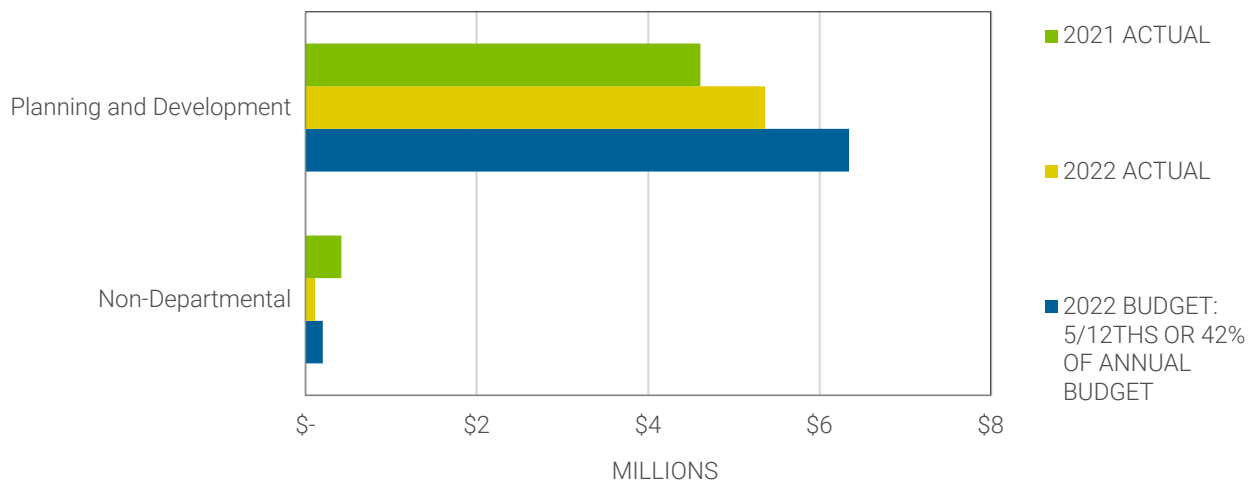
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

The County is responsible for providing short-term planning and code enforcement services within the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County.

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Licenses and Permits is another major category of revenue in this fund and are shown in the chart below. The yellow bars are 2022 monthly revenues, and the green line represents monthly collections for 2021. Through May, Licenses and Permits revenue is down approximately \$370,000. This is primarily due to unusually high building permit activity in early 2021.



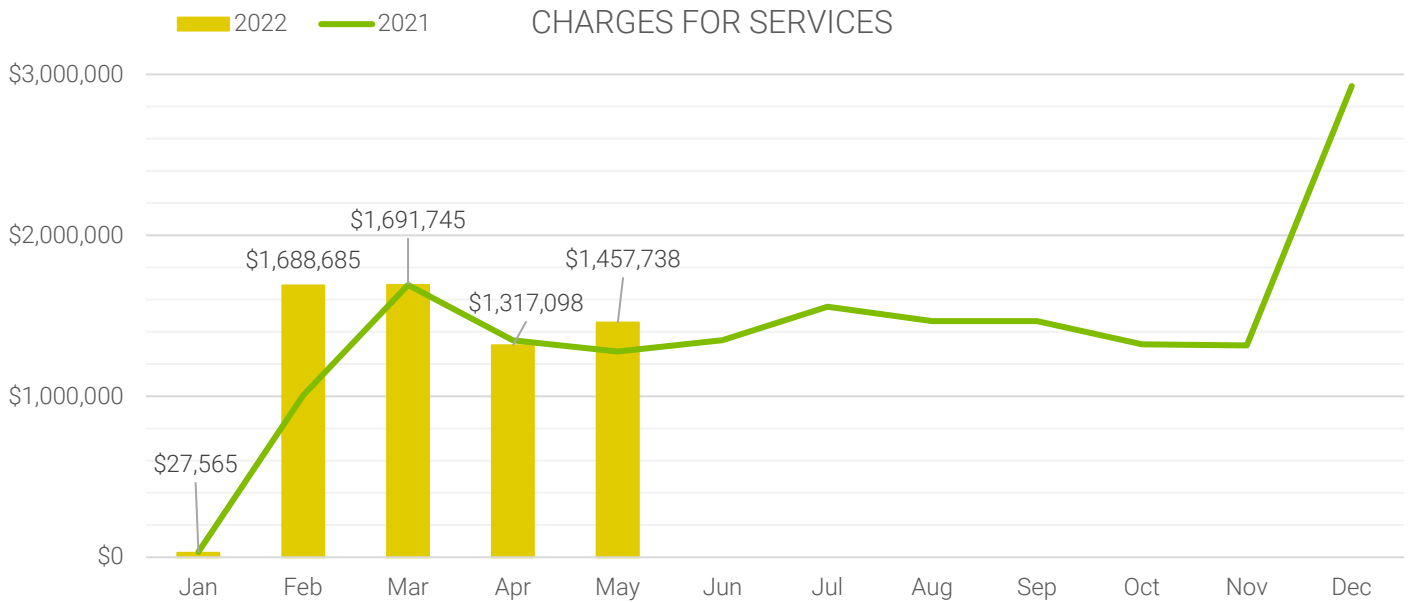
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2021 – 2022 YTD EXPENDITURES



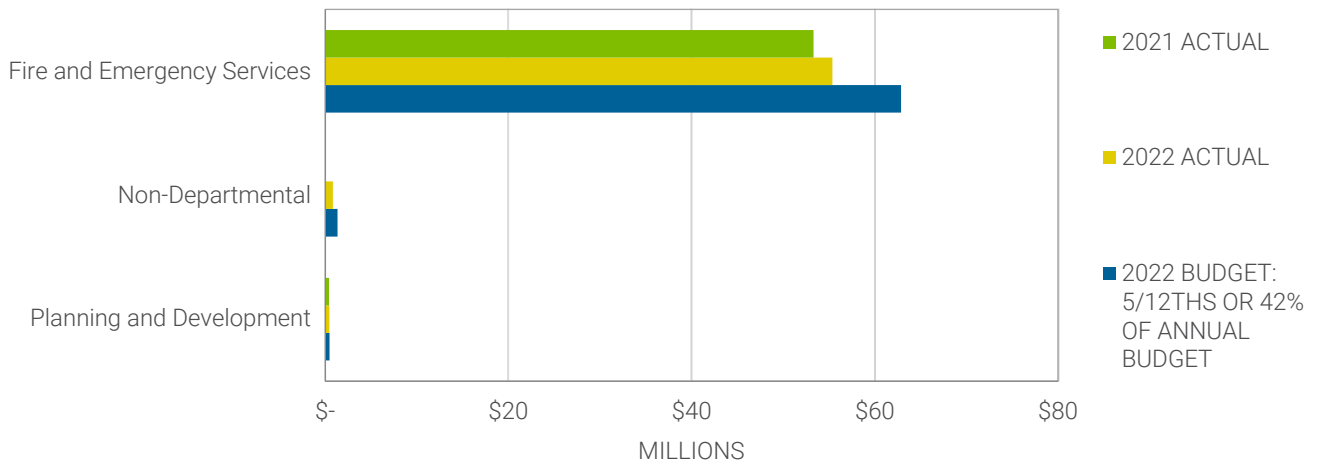
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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

The main revenue source for this fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Charges for Services is another major revenue category in this fund and is shown in the chart below. The yellow bars are monthly 2022 revenues, and the green line represents monthly collections for 2021. Through May, Charges for Services are up approximately \$825,000 which is primarily attributed to a February payment received from the Federal government to supplement Medicaid payments for ambulance services.



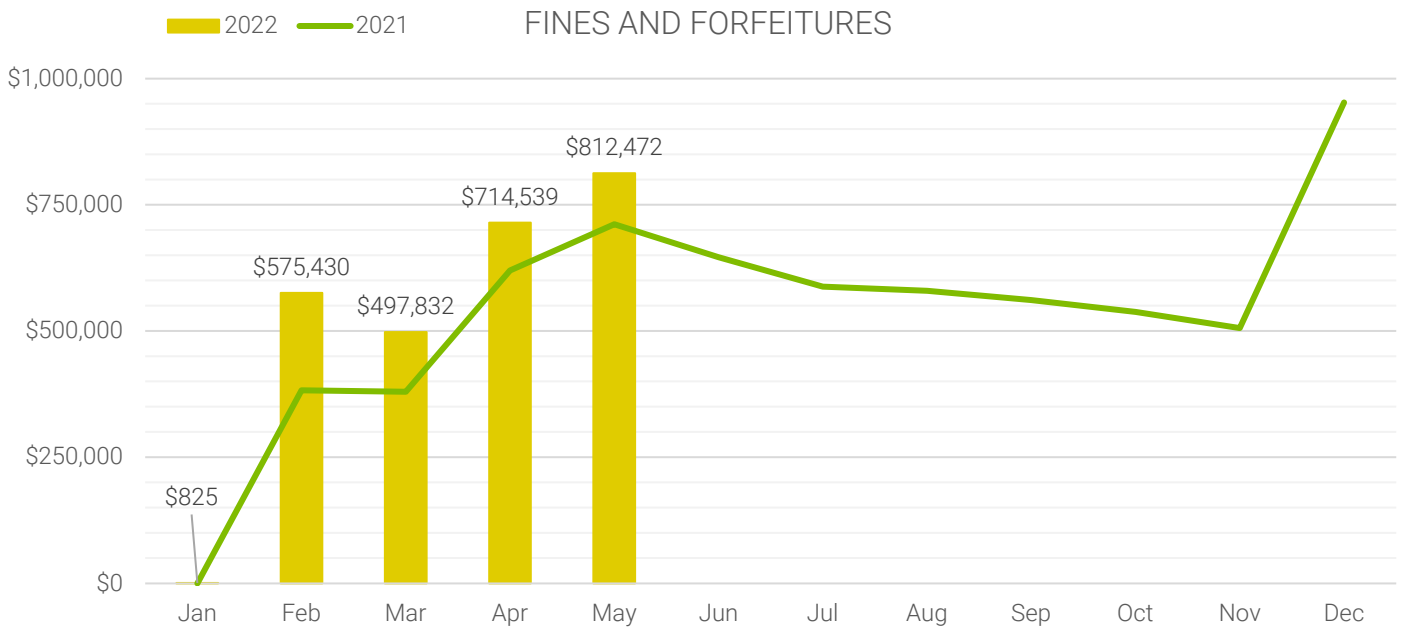
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2021 – 2022 YTD EXPENDITURES



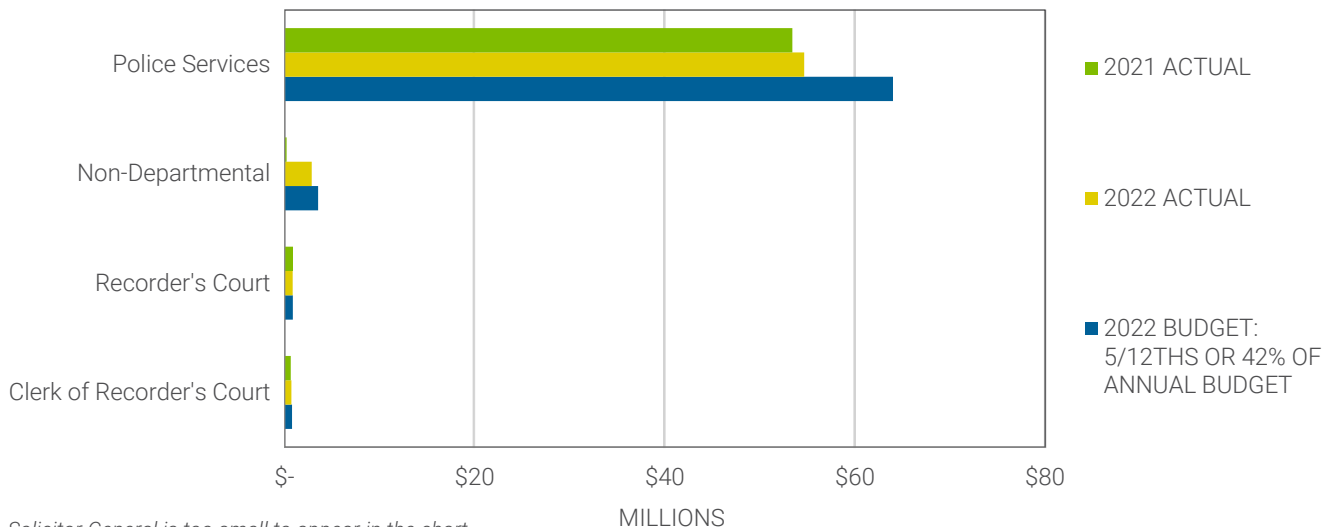
POLICE SERVICES DISTRICT FUND (PAGE 17)

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

The main revenue source for this fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Fines and Forfeitures is the other major revenue category for this fund and is shown in the chart below. The yellow bars are monthly 2022 revenues, and the green line represents monthly collections for 2021. Through May, Fines and Forfeitures are up approximately \$508,000 compared to 2021 due to increased collections for citations.



POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2021 – 2022 YTD EXPENDITURES

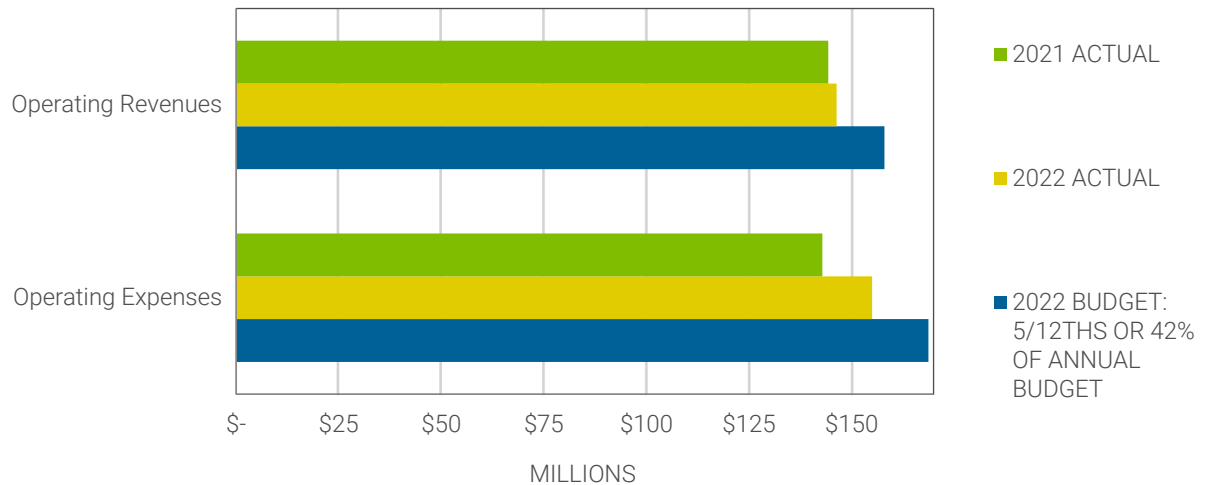


Solicitor General is too small to appear in the chart.

WATER & SEWER OPERATING FUND (PAGE 50)

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

WATER AND SEWER OPERATING FUND
MAY 2021 – 2022 YTD REVENUES AND EXPENSES



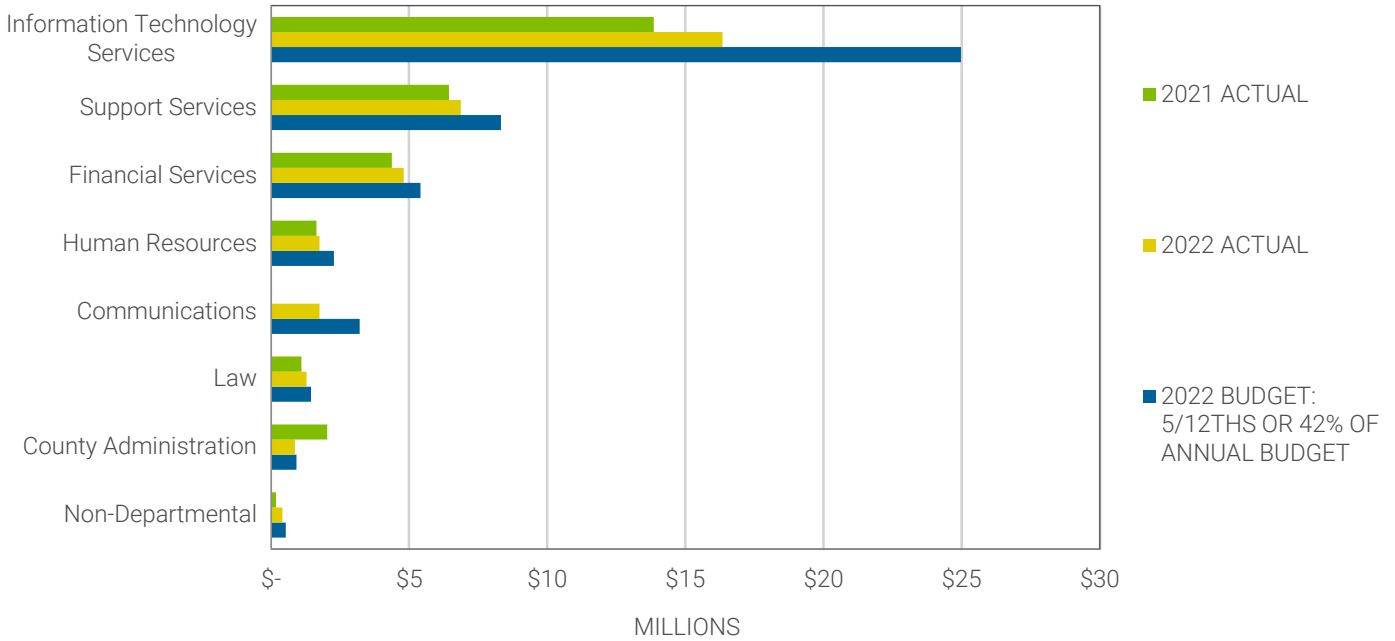
Year-to-date Water and Sewer revenues are up approximately \$2.0 million, or 1.4 percent, from last year. Charges for Services are up \$4.5 million, but this increase is offset by a decrease of \$2.0 million in System Development Charges. In the first quarter of 2021, System Development Charges paid by developers were up because there were some larger meters purchased.

Year-to-date, Water and Sewer expenses are up approximately \$12.1 million, or 8.5 percent, compared to last year due to increased contributions to capital projects. However, expenses in the Water and Sewer Operating Fund are approximately \$13.7 million, or 8.1 percent, under budget. This variance is primarily attributable to conservative budgeting as well as savings in employee salaries and benefits due to higher vacancies in 2022.

ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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
MAY 2021 – 2022 YTD EXPENSES



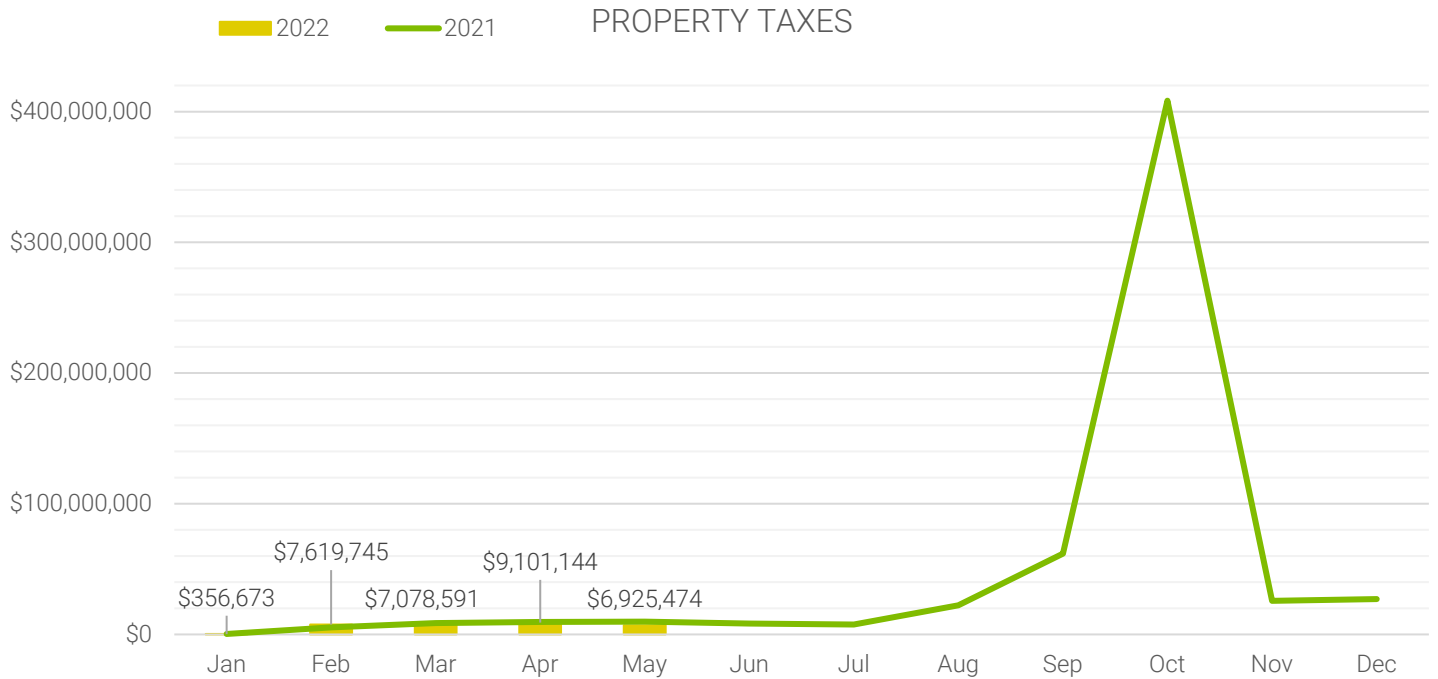
Information Technology Services expenses are up approximately \$2.5 million, or 18 percent, compared to last year. This is primarily due to increased costs of license and support agreements and purchases of IT equipment. However, ITS expenses are approximately \$8.6 million under budget. This variance is primarily attributable to position vacancies and continued disruption in the supply chain which slows the progress of initiatives.

On October 5, 2021, the Board of Commissioners approved the creation of the Communications Department. Before this, Communications expenses were reported under the County Administration Department. Through May, the new department has not reached full staffing levels.

RECURRING ITEMS

Property Taxes

The County collects property taxes in the Fall to fund services for the current year. Therefore, the funds that are primarily supported by property taxes will show revenues below budget until then. Those funds are the General, Development & Enforcement, Fire & EMS, Police, and Economic Development Tax Funds. Some special assessments are also included on property tax bills, so funds supported by those revenues will also be under budget until Fall. Those funds include the Speed Hump, Street Lighting, and Stormwater Funds.



The chart above shows the monthly collections of property taxes across all funds. The green line shows the collections in 2021 which is indicative of a typical collection cycle for property taxes. Most property taxes are collected around the due date of October 15. Also, when reviewing the chart, please note that January has lower receipts than other months and its bar is barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year.

Hotel/Motel Tax

Hotel/Motel Tax revenues in the Tourism Fund are up approximately \$1.6 million, or 64.7 percent, over this same time last year, as occupancy rates increased year over year by 5% and average daily rates increased 19%.

Street Lighting Fund

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.

Inflation Impacts

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

Fuel costs across all departments are up approximately \$979,000 or 47 percent, compared to the same time last year. The average price paid per gallon in May was \$4.07 per gallon. Conservative budget approaches have allowed the County to absorb the increased costs thus far. However, the County will continue to monitor increasing costs and potential impacts on operating budgets.

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

General Fund (001)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 214,017,049	\$ 214,017,049	\$ 214,017,049			
Revenues:						
Taxes	\$ 357,458,781	\$ 357,458,781	\$ 52,943,765	14.81%	\$ 49,358,427	15.84%
Licenses and Permits	5,198,234	5,198,234	1,733,714	33.35%	1,910,692	41.50%
Intergovernmental	4,068,653	4,068,653	1,816,405	44.64%	1,498,028	44.62%
Charges for Services	30,927,197	30,927,197	6,901,792	22.32%	6,620,255	24.01%
Fines and Forfeitures	2,389,956	2,389,956	1,166,588	48.81%	778,005	26.76%
Investment Income	247,924	247,924	261,767	105.58%	104,494	37.05%
Contributions and Donations	87,250	90,946	11,823	13.00%	2,300,339	97.72%
Miscellaneous	1,584,854	1,584,854	1,124,054	70.92%	945,424	60.35%
Other Financing Sources	-	-	351,329	-	27,727	-
Revenues without Use of Fund Balance	401,962,849	401,966,545	66,311,237	16.50%	63,543,391	17.94%
Use of Fund Balance	20,729,557	37,490,143	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 422,692,406	\$ 439,456,688	\$ 66,311,237	15.09%	\$ 63,543,391	17.05%
Appropriations:						
Board of Commissioners	\$ 1,809,979	\$ 1,876,880	\$ 744,042	39.64%	\$ 668,150	43.48%
County Administration	3,046,436	3,172,904	793,465	25.01%	543,159	25.19%
Financial Services	10,901,479	11,092,848	3,866,767	34.86%	3,426,390	34.18%
Tax Commissioner	16,328,842	16,753,489	6,318,245	37.71%	5,846,741	36.49%
Transportation	29,598,762	30,131,570	10,071,481	33.43%	8,306,399	33.64%
Planning and Development	2,475,384	2,513,725	910,446	36.22%	965,180	41.67%
Police Services	3,811,761	3,868,483	1,127,144	29.14%	1,087,812	29.08%
Corrections	20,787,117	21,517,178	7,990,853	37.14%	7,690,554	38.28%
Community Services	22,057,267	22,649,486	8,279,903	36.56%	6,100,767	36.11%
Community Services Subsidies:						
Atlanta Regional Commission	1,089,302	1,089,302	534,633	49.08%	518,715	41.00%
Board of Health	2,074,641	2,074,641	1,037,321	50.00%	1,037,321	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
HomeFirst Gwinnett	600,000	600,000	300,000	50.00%	-	0.00%
Indigent Medical	550,000	550,000	-	0.00%	-	-
Library In-House Services	1,282,081	1,282,081	282,448	22.03%	264,314	24.84%
Library Subsidy	19,401,495	19,401,495	9,700,748	50.00%	9,656,092	50.00%
Mental Health	1,043,341	1,043,341	521,671	50.00%	396,671	50.00%
Total Community Services Subsidies	27,095,284	27,095,284	12,832,040	47.36%	12,328,333	47.12%
Community Services - Elections	23,953,498	24,110,601	2,952,564	12.25%	2,788,377	36.62%
Juvenile Court	9,336,833	10,205,721	4,094,472	40.12%	3,808,974	40.94%
Sheriff	125,868,962	130,765,281	45,420,129	34.73%	43,218,497	38.64%

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Clerk of Court	15,252,394	15,695,242	5,691,260	36.26%	4,926,329	37.54%
Judiciary	26,634,778	30,561,466	12,431,378	40.68%	10,744,534	36.80%
Probate Court	3,785,842	4,030,316	1,464,456	36.34%	1,402,673	40.45%
District Attorney	20,495,886	21,314,053	8,171,648	38.34%	6,727,692	34.95%
Solicitor General	8,013,996	8,272,864	2,847,883	34.42%	2,322,923	35.76%
Support Services	256,959	256,959	147,986	57.59%	146,522	59.00%
Non-Departmental:						
Affordable Housing	250,000	250,000	-	0.00%	-	-
Contingency	1,500,000	1,216,886	-	0.00%	-	0.00%
Contribution to Airport	650,000	650,000	270,833	41.67%	337,500	41.67%
Contribution to Capital	18,083,632	18,083,632	7,534,847	41.67%	8,995,858	41.67%
Contribution to Local Transit	12,100,000	19,214,755	12,156,422	63.27%	1,458,333	41.67%
Grant Match	1,100,000	1,100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	1,519,430	1,594,694	679,581	42.62%	759,838	49.44%
Partnership Gwinnett	500,000	500,000	-	0.00%	400,000	80.00%
Pauper Burial	175,000	175,000	42,000	24.00%	57,100	38.07%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	980,000	514,500	-	0.00%	-	0.00%
Reserves - Court Reporters	1,550,000	1,015,250	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,750,000	2,961,250	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,400,000	404,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,238,885	3,238,885	1,160,501	35.83%	1,065,693	34.97%
Other Governmental Agencies	515,000	515,000	41,539	8.07%	34,370	6.67%
Other Miscellaneous	100,000	369,486	117,904	31.91%	30,719	4.10%
Total Non-Departmental	51,180,947	53,572,338	23,003,627	42.94%	14,139,411	29.17%
TOTAL APPROPRIATIONS	\$ 422,692,406	\$ 439,456,688	\$ 159,159,789	36.22%	\$ 137,189,417	36.82%
Projected Fund Balance December 31	\$ 193,287,492	\$ 176,526,906				
Fund Balance as of Report Date			\$ 121,168,497			

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Development & Enforcement District Fund (104)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 11,832,109	\$ 11,832,109	\$ 11,832,109			
Revenues:						
Taxes	\$ 9,301,413	\$ 9,301,413	\$ 214,522	2.31%	\$ 288,480	3.56%
Licenses and Permits	3,752,450	3,752,450	2,242,685	59.77%	2,612,223	70.62%
Intergovernmental	57,094	57,094	31,256	54.74%	24,577	45.51%
Charges for Services	781,090	781,090	414,319	53.04%	328,857	158.24%
Investment Income	50,073	50,073	29,708	59.33%	28,326	100.80%
Miscellaneous	-	-	8,735	-	-	-
Revenues without Use of Fund Balance	13,942,120	13,942,120	2,941,225	21.10%	3,282,463	27.13%
Use of Fund Balance	1,288,743	1,774,921	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,230,863	\$ 15,717,041	\$ 2,941,225	18.71%	\$ 3,282,463	23.07%
Appropriations:						
Planning and Development	\$ 14,747,363	\$ 15,233,541	\$ 5,366,038	35.23%	\$ 4,611,762	35.36%
Non-Departmental:						
Cultural and Artistic Design	75,000	75,000	-	0.00%	50,000	100.00%
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	354,500	354,500	112,083	31.62%	368,750	38.00%
Total Non-Departmental	483,500	483,500	112,083	23.18%	418,750	35.29%
TOTAL APPROPRIATIONS	\$ 15,230,863	\$ 15,717,041	\$ 5,478,121	34.85%	\$ 5,030,512	35.36%
Projected Fund Balance December 31	\$ 10,543,366	\$ 10,057,188				
Fund Balance as of Report Date			\$ 9,295,213			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 72,981,665	\$ 72,981,665	\$ 72,981,665			
Revenues:						
Taxes	\$ 123,435,358	\$ 123,435,358	\$ 2,898,677	2.35%	\$ 3,698,092	3.44%
Licenses and Permits	912,992	912,992	472,404	51.74%	376,996	41.29%
Intergovernmental	738,500	738,500	450,577	61.01%	330,780	44.79%
Charges for Services	16,282,713	16,282,713	6,182,831	37.97%	5,357,374	34.19%
Investment Income	100,003	100,003	90,628	90.63%	55,671	53.55%
Contributions and Donations	-	-	505	-	1,195	-
Miscellaneous	2,000	2,000	90,035	4,501.75%	13,222	440.73%
Revenues without Use of Fund Balance	141,471,566	141,471,566	10,185,657	7.20%	9,833,330	7.88%
Use of Fund Balance	7,987,620	13,776,105	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 149,459,186	\$ 155,247,671	\$ 10,185,657	6.56%	\$ 9,833,330	6.82%
Appropriations:						
Planning and Development	\$ 1,113,511	\$ 1,138,418	\$ 450,050	39.53%	\$ 407,733	37.42%
Fire and Emergency Services	145,113,675	150,877,253	55,378,283	36.70%	53,310,894	38.83%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,920,000	2,920,000	833,333	28.54%	-	0.00%
Total Non-Departmental	3,232,000	3,232,000	833,333	25.78%	-	0.00%
TOTAL APPROPRIATIONS	\$ 149,459,186	\$ 155,247,671	\$ 56,661,666	36.50%	\$ 53,718,627	37.28%
Projected Fund Balance December 31	\$ 64,994,045	\$ 59,205,560				
Fund Balance as of Report Date			\$ 26,505,656			

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Loganville EMS District Fund (103)

The Loganville Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Services District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. The majority of expenditures are recorded in the fall based upon the certified property tax digest as outlined in the intergovernmental agreement with the City of Loganville.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 591,825	\$ 591,825	\$ 591,825			
Revenues:						
Investment Income	\$ 1,524	\$ 1,524	\$ 1,527	100.20%	\$ 1,474	87.43%
Revenues without Use of Fund Balance	1,524	1,524	1,527	100.20%	1,474	87.43%
Use of Fund Balance	60,630	60,630	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,154	\$ 62,154	\$ 1,527	2.46%	\$ 1,474	2.38%
Appropriations:						
Loganville EMS	\$ 62,154	\$ 62,154	\$ 1,605	2.58%	\$ 1,467	2.36%
TOTAL APPROPRIATIONS	\$ 62,154	\$ 62,154	\$ 1,605	2.58%	\$ 1,467	2.36%
Projected Fund Balance December 31	\$ 531,195	\$ 531,195				
Fund Balance as of Report Date			\$ 591,747			

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Police Services District Fund (106)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 93,100,705	\$ 93,100,705	\$ 93,100,705			
Revenues:						
Taxes	\$ 91,452,577	\$ 91,452,577	\$ 2,137,931	2.34%	\$ 2,810,422	3.58%
Insurance Premium Taxes	45,472,070	45,472,070	-	0.00%	-	0.00%
Intergovernmental	350,000	350,000	331,993	94.86%	240,907	80.60%
Charges for Services	827,600	827,600	337,061	40.73%	348,260	38.45%
Fines and Forfeitures	10,849,479	7,474,467	2,601,097	34.80%	2,093,300	42.51%
Investment Income	168,008	168,008	109,735	65.32%	82,184	47.95%
Contributions and Donations	-	-	-	-	2,500	100.00%
Miscellaneous	298,222	303,222	227,078	74.89%	144,224	47.88%
Revenues without Use of Fund Balance	149,417,956	146,047,944	5,744,895	3.93%	5,721,797	4.71%
Use of Fund Balance	12,084,391	21,019,330	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,502,347	\$ 167,067,274	\$ 5,744,895	3.44%	\$ 5,721,797	3.98%
Appropriations:						
Police Services	\$ 148,043,494	\$ 153,587,072	\$ 54,654,573	35.59%	\$ 53,421,867	39.80%
Recorder's Court	1,940,699	2,110,390	858,006	40.66%	885,851	40.64%
Solicitor General	973,196	999,175	240,725	24.09%	264,488	31.80%
Clerk of Recorder's Court	1,841,460	1,910,439	730,099	38.22%	647,500	35.77%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Non-Departmental Police	8,327,498	8,084,198	2,861,895	35.40%	222,500	12.91%
Total Non-Departmental	8,703,498	8,460,198	2,861,895	33.83%	222,500	4.53%
TOTAL APPROPRIATIONS	\$ 161,502,347	\$ 167,067,274	\$ 59,345,296	35.52%	\$ 55,442,205	38.52%
Projected Fund Balance December 31	\$ 81,016,314	\$ 72,081,375				
Fund Balance as of Report Date			\$ 39,500,303			

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Recreation Fund (105)

The Recreation Fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 25,879,807	\$ 25,879,807	\$ 25,879,807			
Revenues:						
Taxes	\$ 39,308,573	\$ 39,308,573	\$ 914,969	2.33%	\$ 1,164,932	3.39%
Intergovernmental	230,000	230,000	210,361	91.46%	111,384	27.48%
Charges for Services	4,681,232	4,681,232	1,362,326	29.10%	934,062	27.58%
Investment Income	53,798	53,798	46,802	87.00%	29,747	75.62%
Contributions and Donations	400	400	-	0.00%	-	0.00%
Miscellaneous	2,413,968	2,413,968	1,276,769	52.89%	1,218,567	64.60%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	46,719,901	46,719,901	3,811,227	8.16%	3,458,692	8.62%
Use of Fund Balance	3,868,754	7,137,284	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,588,655	\$ 53,857,185	\$ 3,811,227	7.08%	\$ 3,458,692	6.87%
Appropriations:						
Community Services	\$ 48,241,350	\$ 51,509,880	\$ 15,393,485	29.88%	\$ 15,411,717	32.50%
Support Services	34,618	34,618	4,800	13.87%	68,201	24.84%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	2,247,687	2,247,687	930,286	41.39%	783,090	41.34%
Total Non-Departmental	2,312,687	2,312,687	930,286	40.23%	783,090	29.64%
TOTAL APPROPRIATIONS	\$ 50,588,655	\$ 53,857,185	\$ 16,328,571	30.32%	\$ 16,263,008	32.31%
Projected Fund Balance December 31	\$ 22,011,053	\$ 18,742,523				
Fund Balance as of Report Date			\$ 13,362,463			

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Economic Development Tax Fund (160)

The Economic Development Tax Fund is used to account for the accumulation of resources to provide funds for financial assistance to the Development Authority of Gwinnett County for economic development purposes in accordance with O.C.G.A. § 48-5-220(20).

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 8,194,322	\$ 8,194,322	\$ 8,194,322			
Revenues:						
Taxes	\$ 11,553,599	\$ 11,553,599	\$ 273,785	2.37%	\$ 334,450	3.42%
Intergovernmental	70,000	70,000	42,367	60.52%	31,108	-
Investment Income	-	-	5,605	-	183	-
Revenues without Use of Fund Balance	11,623,599	11,623,599	321,757	2.77%	365,741	3.74%
Use of Fund Balance	3,141,987	3,141,987	-	0.00%	-	-
TOTAL REVENUES	\$ 14,765,586	\$ 14,765,586	\$ 321,757	2.18%	\$ 365,741	3.74%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 14,765,586	\$ 14,765,586	\$ 3,827,030	25.92%	\$ 1,940,766	20.08%
Total Non-Departmental	14,765,586	14,765,586	3,827,030	25.92%	1,940,766	20.08%
TOTAL APPROPRIATIONS	\$ 14,765,586	\$ 14,765,586	\$ 3,827,030	25.92%	\$ 1,940,766	19.83%
Projected Fund Balance December 31	\$ 5,052,335	\$ 5,052,335				
Fund Balance as of Report Date			\$ 4,689,049			

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Gwinnett Place TAD Fund (165)

The Gwinnett Place TAD Fund is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 3,251,466	\$ 3,251,466	\$ 3,251,466			
Revenues:						
Taxes	\$ -	\$ -	\$ 27,416	-	\$ 66,272	-
TOTAL REVENUES	\$ -	\$ -	\$ 27,416	-	\$ 66,272	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,251,466	\$ 3,251,466				
Fund Balance as of Report Date			\$ 3,278,882			

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Indian Trail TAD Fund (162)

The Indian Trail TAD Fund is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 4,214,361	\$ 4,214,361	\$ 4,214,361			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,583	-	\$ 139,458	-
Investment Income	-	-	13,089	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 26,672	-	\$ 139,458	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,214,361	\$ 4,214,361				
Fund Balance as of Report Date			\$ 4,241,033			

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Jimmy Carter Boulevard TAD Fund (161)

The Jimmy Carter Boulevard TAD Fund is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gateway85 Gwinnett Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 13,283,630	\$ 13,283,630	\$ 13,283,630			
Revenues:						
Taxes	\$ -	\$ -	\$ 58,525	-	\$ 1,052,299	-
Investment Income	-	-	20,641	-	1,556	-
TOTAL REVENUES	\$ -	\$ -	\$ 79,166	-	\$ 1,053,855	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 13,283,630	\$ 13,283,630				
Fund Balance as of Report Date			\$ 13,362,796			

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Lake Lucerne TAD Fund (164)

The Lake Lucerne TAD Fund is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 580,359	\$ 580,359	\$ 580,359			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,112	-	\$ 29,595	-
TOTAL REVENUES	\$ -	\$ -	\$ 4,112	-	\$ 29,595	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 580,359	\$ 580,359				
Fund Balance as of Report Date			\$ 584,471			

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Park Place TAD Fund (163)

The Park Place TAD Fund is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 2,592,968	\$ 2,592,968	\$ 2,592,968			
Revenues:						
Taxes	\$ -	\$ -	\$ 53,780	-	\$ 80,314	-
TOTAL REVENUES	\$ -	\$ -	\$ 53,780	-	\$ 80,314	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,592,968	\$ 2,592,968				
Fund Balance as of Report Date			\$ 2,646,748			

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The Exchange at Gwinnett TAD Fund (166)

The Exchange at Gwinnett TAD Fund is used to account for positive tax increment revenues attributable to The Exchange at Gwinnett Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that abate or eliminate deleterious effects of inadequate infrastructure in accordance with The Exchange at Gwinnett Redevelopment Plan. This district includes properties at the southeast quadrant of the intersection of Interstate 85 and Georgia Highway 20 in the northern portion of the County.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 13,636,513	\$ 13,636,513	\$ 13,636,513			
Revenues:						
Taxes	\$ -	\$ -	\$ 142,718	-	\$ 121,967	-
Investment Income	-	-	4,251	-	4,270	-
Revenues without Use of Fund Balance	-	-	146,969	-	126,237	-
Use of Fund Balance	7,160,872	7,160,872	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 7,160,872</u>	<u>\$ 7,160,872</u>	<u>\$ 146,969</u>	2.05%	<u>\$ 126,237</u>	0.80%
Appropriations:						
Planning and Development	\$ 7,160,872	\$ 7,160,872	\$ 519,726	7.26%	\$ 419,961	2.65%
TOTAL APPROPRIATIONS	<u>\$ 7,160,872</u>	<u>\$ 7,160,872</u>	<u>\$ 519,726</u>	7.26%	<u>\$ 419,961</u>	2.65%
Projected Fund Balance December 31	\$ 6,475,641	\$ 6,475,641				
Fund Balance as of Report Date			\$ 13,263,756			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 4,497	\$ 4,497	\$ 4,497			
Revenues:						
Investment Income	\$ -	\$ -	\$ 9,497	-	\$ 1,067	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 9,497</u>	0.38%	<u>\$ 1,067</u>	0.04%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 4,497	\$ 4,497				
Fund Balance as of Report Date			\$ 13,994			

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Speed Hump Fund (003)

The Speed Hump Fund supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 792,694	\$ 792,694	\$ 792,694			
Revenues:						
Charges for Services	\$ 132,000	\$ 132,000	\$ 1,769	1.34%	\$ 2,175	0.50%
Investment Income	2,286	2,286	3,904	170.78%	157	5.59%
Revenues without Use of Fund Balance	134,286	134,286	5,673	4.22%	2,332	0.53%
Use of Fund Balance	300,371	300,371	-	0.00%	-	-
TOTAL REVENUES	\$ 434,657	\$ 434,657	\$ 5,673	1.31%	\$ 2,332	0.53%
Appropriations:						
Transportation	\$ 434,657	\$ 434,657	\$ 56,097	12.91%	\$ 90,229	20.88%
TOTAL APPROPRIATIONS	\$ 434,657	\$ 434,657	\$ 56,097	12.91%	\$ 90,229	20.43%
Projected Fund Balance December 31	\$ 492,323	\$ 492,323				
Fund Balance as of Report Date			\$ 742,270			

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Street Lighting Fund (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 1,760,966	\$ 1,760,966	\$ 1,760,966			
Revenues:						
Charges for Services	\$ 9,126,215	\$ 9,126,827	\$ 82,199	0.90%	\$ 103,005	1.15%
Investment Income	-	-	(7)	-	406	72.24%
Miscellaneous	-	-	86,574	-	6	-
TOTAL REVENUES	<u>\$ 9,126,215</u>	<u>\$ 9,126,827</u>	<u>\$ 168,766</u>	1.85%	<u>\$ 103,417</u>	1.16%
Appropriations:						
Transportation	\$ 8,517,615	\$ 8,521,612	\$ 2,871,093	33.69%	\$ 2,832,598	33.76%
Non-Departmental:						
Reserves - Compensation	25,000	25,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>25,000</u>	<u>25,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	8,542,615	8,546,612	2,871,093	33.59%	2,832,598	33.71%
Contribution to Fund Balance	583,600	580,215	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,126,215</u>	<u>\$ 9,126,827</u>	<u>\$ 2,871,093</u>	31.46%	<u>\$ 2,832,598</u>	31.67%
Projected Fund Balance December 31	\$ 2,344,566	\$ 2,341,181				
Fund Balance as of Report Date			\$ (941,361)			

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Authority Imaging Fund (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 3,977,994	\$ 3,977,994	\$ 3,977,994			
Revenues:						
Charges for Services	\$ 849,245	\$ 849,245	\$ 380,511	44.81%	\$ 558,037	79.14%
Investment Income	3,484	3,484	788	22.62%	1,018	37.41%
TOTAL REVENUES	<u>\$ 852,729</u>	<u>\$ 852,729</u>	<u>\$ 381,299</u>	44.72%	<u>\$ 559,055</u>	78.98%
Appropriations:						
Clerk of Court	\$ 720,000	\$ 720,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	720,000	720,000	-	0.00%	-	-
Contribution to Fund Balance	132,729	132,729	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 852,729</u>	<u>\$ 852,729</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 4,110,723	\$ 4,110,723				
Fund Balance as of Report Date			\$ 4,359,293			

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Corrections Inmate Welfare Fund (085)

The Corrections Inmate Welfare Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 541,594	\$ 541,594	\$ 541,594			
Revenues:						
Charges for Services	\$ 104,000	\$ 104,000	\$ 65,640	63.12%	\$ 42,553	34.32%
Miscellaneous	8,500	8,500	3,578	42.09%	2,575	30.29%
Revenues without Use of Fund Balance	112,500	112,500	69,218	61.53%	45,128	34.06%
Use of Fund Balance	255,940	255,940	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,440	\$ 368,440	\$ 69,218	18.79%	\$ 45,128	23.45%
Appropriations:						
Corrections	\$ 368,440	\$ 368,440	\$ 144,464	39.21%	\$ 72,751	37.81%
TOTAL APPROPRIATIONS	\$ 368,440	\$ 368,440	\$ 144,464	39.21%	\$ 72,751	37.81%
Projected Fund Balance December 31	\$ 285,654	\$ 285,654				
Fund Balance as of Report Date			\$ 466,348			

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Crime Victims Assistance Fund (075)

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices.

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 50% Solicitor and 50% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 50% Solicitor and 50% District Attorney
- Interest Earned Dividends - 50% Solicitor and 50% District Attorney

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 402,287	\$ 402,287	\$ 402,287			
Revenues:						
Fines and Forfeitures	\$ 664,754	\$ 664,754	\$ 201,101	30.25%	\$ 206,162	30.90%
Investment Income	-	-	102	-	17	-
Miscellaneous	-	-	764	-	-	-
Revenues without Use of Fund Balance	664,754	664,754	201,967	30.38%	206,179	30.90%
Use of Fund Balance	82,089	111,535	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 746,843	\$ 776,289	\$ 201,967	26.02%	\$ 206,179	23.42%
Appropriations:						
District Attorney	\$ 419,857	\$ 437,522	\$ 177,051	40.47%	\$ 154,006	34.20%
Solicitor General	316,986	328,767	92,561	28.15%	168,564	40.12%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 746,843	\$ 776,289	\$ 269,612	34.73%	\$ 322,570	36.64%
Projected Fund Balance December 31	\$ 320,198	\$ 290,752				
Fund Balance as of Report Date			\$ 334,642			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022		Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 268,499	\$ 268,499	\$ 268,499			
Revenues:						
Use of Fund Balance	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ (1,365)	-1.01%	\$ 11,794	6.74%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ (1,365)	-1.01%	\$ 11,794	6.74%
Projected Fund Balance December 31	\$ 133,499	\$ 133,499				
Fund Balance as of Report Date			\$ 269,864			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 34,053,485	\$ 34,053,485	\$ 34,053,485			
Revenues:						
Charges for Services	\$ 22,143,000	\$ 22,143,000	\$ 5,742,355	25.93%	\$ 5,558,095	28.50%
Investment Income	109,072	109,072	102,637	94.10%	78,418	107.33%
Miscellaneous	-	-	7,355	-	-	-
Revenues without Use of Fund Balance	22,252,072	22,252,072	5,852,347	26.30%	5,636,513	28.80%
Use of Fund Balance	2,030,103	2,570,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,282,175	\$ 24,822,945	\$ 5,852,347	23.58%	\$ 5,636,513	20.66%
Appropriations:						
Police Services	\$ 21,100,046	\$ 21,640,816	\$ 7,014,908	32.42%	\$ 7,078,673	32.35%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,671,557	2,671,557	667,889	25.00%	4,421,789	100.00%
Non-Departmental E-911	490,572	490,572	-	0.00%	-	0.00%
Total Non-Departmental	3,182,129	3,182,129	667,889	20.99%	4,421,789	81.83%
TOTAL APPROPRIATIONS	\$ 24,282,175	\$ 24,822,945	\$ 7,682,797	30.95%	\$ 11,500,462	42.15%
Projected Fund Balance December 31	\$ 32,023,382	\$ 31,482,612				
Fund Balance as of Report Date			\$ 32,223,035			

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Juvenile Court Supervision Fund (030)

The Juvenile Court Supervision Fund accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision in order for the court to use those collections toward expenses for specific ancillary services.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 225,834	\$ 225,834	\$ 225,834			
Revenues:						
Charges for Services	\$ 53,783	\$ 53,783	\$ 17,140	31.87%	\$ 19,715	36.20%
TOTAL REVENUES	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ 17,140</u>	31.87%	<u>\$ 19,715</u>	36.20%
Appropriations:						
Juvenile Court	\$ 42,100	\$ 42,100	\$ 13,140	31.21%	\$ 14,232	35.66%
Appropriations without Contribution to Fund Balance	42,100	42,100	13,140	31.21%	14,232	35.66%
Contribution to Fund Balance	11,683	11,683	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ 13,140</u>	24.43%	<u>\$ 14,232</u>	26.13%
Projected Fund Balance December 31	\$ 237,517	\$ 237,517				
Fund Balance as of Report Date			\$ 229,834			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022		Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 1,012,967	\$ 1,012,967	\$ 1,012,967			
Revenues:						
Fines and Forfeitures	\$ -	\$ 138,639	\$ 138,640	100.00%	\$ 21,720	114.06%
Revenues without Use of Fund Balance	-	138,639	138,640	100.00%	21,720	114.06%
Use of Fund Balance	115,120	-	-	-	-	0.00%
TOTAL REVENUES	<u>\$ 115,120</u>	<u>\$ 138,639</u>	<u>\$ 138,640</u>	100.00%	<u>\$ 21,720</u>	9.28%
Appropriations:						
Police Services	\$ 115,120	\$ 115,120	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	115,120	115,120	-	0.00%	-	0.00%
Contribution to Fund Balance	-	23,519	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 115,120</u>	<u>\$ 138,639</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 897,847	\$ 1,036,486				
Fund Balance as of Report Date			\$ 1,151,607			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 1,114,319	\$ 1,114,319	\$ 1,114,319			
Revenues:						
Fines and Forfeitures	\$ -	\$ 179,143	\$ 188,044	104.97%	\$ 12,208	100.00%
Miscellaneous	-	-	513	-	-	-
Revenues without Use of Fund Balance	-	179,143	188,557	105.26%	12,208	100.00%
Use of Fund Balance	767,179	588,036	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 188,557</u>	24.58%	<u>\$ 12,208</u>	9.77%
Appropriations:						
Police Services	\$ 767,179	\$ 767,179	\$ 34,043	4.44%	\$ 7	0.01%
TOTAL APPROPRIATIONS	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 34,043</u>	4.44%	<u>\$ 7</u>	0.01%
Projected Fund Balance December 31	\$ 347,140	\$ 526,283				
Fund Balance as of Report Date			\$ 1,268,833			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 4,119,504	\$ 4,119,504	\$ 4,119,504			
Revenues:						
Charges for Services	\$ 400,000	\$ 400,000	\$ 202,985	50.75%	\$ 67,579	8.64%
Investment Income	-	-	10,864	-	11,958	-
Revenues without Use of Fund Balance	400,000	400,000	213,849	53.46%	79,537	10.17%
Use of Fund Balance	100,000	100,000	-	0.00%	-	-
TOTAL REVENUES	\$ 500,000	\$ 500,000	\$ 213,849	42.77%	\$ 79,537	10.17%
Appropriations:						
Sheriff	\$ 500,000	\$ 500,000	\$ 99,025	19.81%	\$ 275,869	38.37%
TOTAL APPROPRIATIONS	\$ 500,000	\$ 500,000	\$ 99,025	19.81%	\$ 275,869	35.29%
Projected Fund Balance December 31	\$ 4,019,504	\$ 4,019,504				
Fund Balance as of Report Date			\$ 4,234,328			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 399,526	\$ 399,526	\$ 399,526			
Revenues:						
Fines and Forfeitures	\$ -	\$ 178,636	\$ 178,637	100.00%	\$ 97,559	100.00%
Revenues without Use of Fund Balance	-	178,636	178,637	100.00%	97,559	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 140,000</u>	<u>\$ 318,636</u>	<u>\$ 178,637</u>	56.06%	<u>\$ 97,559</u>	32.79%
Appropriations:						
Sheriff	\$ 140,000	\$ 318,636	\$ -	0.00%	\$ 60,560	20.35%
TOTAL APPROPRIATIONS	<u>\$ 140,000</u>	<u>\$ 318,636</u>	<u>\$ -</u>	0.00%	<u>\$ 60,560</u>	20.35%
Projected Fund Balance December 31	\$ 259,526	\$ 259,526				
Fund Balance as of Report Date			\$ 578,163			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022		Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 286,641	\$ 286,641	\$ 286,641			
Revenues:						
Use of Fund Balance	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 175,000	\$ 175,000	\$ 3,856	2.20%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 175,000	\$ 3,856	2.20%	\$ -	0.00%
Projected Fund Balance December 31	\$ 111,641	\$ 111,641				
Fund Balance as of Report Date			\$ 282,785			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022		Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 318,095	\$ 318,095	\$ 318,095			
Revenues:						
Investment Income	\$ -	\$ -	\$ 194	-	\$ 116	-
Revenues without Use of Fund Balance	-	-	194	-	116	-
Use of Fund Balance	180,000	180,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 194</u>	0.11%	<u>\$ 116</u>	0.12%
Appropriations:						
Sheriff	\$ 180,000	\$ 180,000	\$ 38,742	21.52%	\$ 10,000	10.00%
TOTAL APPROPRIATIONS	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 38,742</u>	21.52%	<u>\$ 10,000</u>	10.00%
Projected Fund Balance December 31	\$ 138,095	\$ 138,095				
Fund Balance as of Report Date			\$ 279,547			

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Stadium Fund (055)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 2,791,162	\$ 2,791,162	\$ 2,791,162			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 317,385	42.32%	\$ 239,177	28.90%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,145,854	1,145,854	144,450	12.61%	144,450	12.69%
Investment Income	-	-	1,400	-	238	-
TOTAL REVENUES	<u>\$ 2,295,854</u>	<u>\$ 2,295,854</u>	<u>\$ 863,235</u>	37.60%	<u>\$ 783,865</u>	33.13%
Appropriations:						
Stadium Operations	\$ 2,154,181	\$ 2,154,181	\$ 1,675,876	77.80%	\$ 1,654,603	77.07%
Appropriations without Contribution to Fund Balance	2,154,181	2,154,181	1,675,876	77.80%	1,654,603	77.07%
Contribution to Fund Balance	141,673	141,673	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,295,854</u>	<u>\$ 2,295,854</u>	<u>\$ 1,675,876</u>	73.00%	<u>\$ 1,654,603</u>	69.93%
Projected Fund Balance December 31	\$ 2,932,835	\$ 2,932,835				
Fund Balance as of Report Date			\$ 1,978,521			

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Tree Bank Fund (040)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 483,155	\$ 483,155	\$ 483,155			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 40,760	271.73%	\$ 91,408	609.39%
Investment Income	-	-	452	-	51	-
Revenues without Use of Fund Balance	15,000	15,000	41,212	274.75%	91,459	609.73%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 41,212	41.21%	\$ 91,459	304.86%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 398,155	\$ 398,155				
Fund Balance as of Report Date			\$ 524,367			

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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 receipted one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Fund Balance January 1	\$ 31,805,297	\$ 31,805,297	\$ 31,805,297			
Revenues:						
Taxes	\$ 11,051,048	\$ 11,051,048	\$ 4,197,652	37.98%	\$ 2,548,541	26.67%
Charges for Services	150	150	1,532	1,021.33%	509	339.33%
Investment Income	-	-	46,115	-	19,850	-
Revenues without Use of Fund Balance	11,051,198	11,051,198	4,245,299	38.41%	2,568,900	26.89%
Use of Fund Balance	4,152,338	4,152,338	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,203,536	\$ 15,203,536	\$ 4,245,299	27.92%	\$ 2,568,900	17.46%
Appropriations:						
Facility Debt	\$ 11,299,444	\$ 11,299,444	\$ 2,837,222	25.11%	\$ 2,681,664	23.74%
Tourism	3,904,092	3,904,092	2,255,710	57.78%	1,795,276	52.49%
TOTAL APPROPRIATIONS	\$ 15,203,536	\$ 15,203,536	\$ 5,092,932	33.50%	\$ 4,476,940	30.42%
Projected Fund Balance December 31	\$ 27,652,959	\$ 27,652,959				
Fund Balance as of Report Date			\$ 30,957,664			

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Airport Operating Fund (520)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 828,419	\$ 828,419	\$ 828,419			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 83,266	49.86%	\$ 73,078	43.76%
Investment Income	-	-	640	-	40	-
Miscellaneous	835,600	835,600	397,665	47.59%	377,309	30.81%
Other Financing Sources	650,000	650,000	270,833	41.67%	337,500	41.67%
Revenues without Use of Net Position	1,652,600	1,652,600	752,404	45.53%	787,927	35.79%
Use of Net Position	200,090	228,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,852,690	\$ 1,881,068	\$ 752,404	40.00%	\$ 787,927	32.06%
Appropriations:						
Transportation*	\$ 1,841,690	\$ 1,870,068	\$ 504,549	26.98%	\$ 715,824	29.26%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,852,690	\$ 1,881,068	\$ 504,549	26.82%	\$ 715,824	29.13%
Projected Net Position December 31	\$ 628,329	\$ 599,951				
Net Position as of Report Date			\$ 1,076,274			

* 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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 9,581,556	\$ 9,581,556	\$ 9,581,556			
Revenues:						
Investment Income	\$ -	\$ -	\$ 15,888	-	\$ 137	-
Miscellaneous	3,925,000	3,925,000	2,425,467	61.80%	1,357,212	26.22%
Other Financing Sources	4,713,920	4,713,920	-	0.00%	-	-
Revenues without Use of Net Position	8,638,920	8,638,920	2,441,355	28.26%	1,357,349	26.22%
Use of Net Position	153,853	153,853	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,792,773	\$ 8,792,773	\$ 2,441,355	27.77%	\$ 1,357,349	21.15%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 8,792,773	\$ 8,792,773	\$ 1,713,192	19.48%	\$ 1,399,093	21.80%
Total Non-Departmental	8,792,773	8,792,773	1,713,192	19.48%	1,399,093	21.80%
TOTAL APPROPRIATIONS	\$ 8,792,773	\$ 8,792,773	\$ 1,713,192	19.48%	\$ 1,399,093	21.80%
Projected Net Position December 31	\$ 9,427,703	\$ 9,427,703				
Net Position as of Report Date			\$ 10,309,719			

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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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 16,986,565	\$ 16,986,565	\$ 16,986,565			
Revenues:						
Charges for Services	\$ 1,313,378	\$ 1,313,378	\$ 744,877	56.71%	\$ 526,364	15.98%
Investment Income	76,536	76,536	58,729	76.73%	28,982	79.34%
Miscellaneous	5,000	5,000	5,622	112.44%	483	9.66%
Other Financing Sources	12,100,000	19,214,755	12,156,422	63.27%	1,458,333	41.67%
Revenues without Use of Net Position	13,494,914	20,609,669	12,965,650	62.91%	2,014,162	29.47%
Use of Net Position	10,186,237	9,107,242	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,681,151	\$ 29,716,911	\$ 12,965,650	43.63%	\$ 2,014,162	16.24%
Appropriations:						
Transportation*	\$ 23,671,151	\$ 29,706,911	\$ 14,394,366	48.45%	\$ 1,700,577	13.71%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 23,681,151	\$ 29,716,911	\$ 14,394,366	48.44%	\$ 1,700,577	13.71%
Projected Net Position December 31	\$ 6,800,328	\$ 7,879,323				
Net Position as of Report Date			\$ 15,557,849			

* 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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 29,131,459	\$ 29,131,459	\$ 29,131,459			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 362,781	38.19%	\$ 242,810	25.56%
Charges for Services	43,918,920	43,918,920	18,482,581	42.08%	18,032,243	40.61%
Investment Income	197,413	197,413	146,088	74.00%	120,012	77.65%
Contributions and Donations	-	-	10,000	-	-	0.00%
Miscellaneous	100	100	998	998.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 19,002,448</u>	42.17%	<u>\$ 18,395,065</u>	40.33%
Appropriations:						
Support Services	\$ 44,710,327	\$ 44,752,519	\$ 14,198,999	31.73%	\$ 14,339,112	31.48%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	44,720,327	44,762,519	14,198,999	31.72%	14,339,112	31.47%
Working Capital Reserve	346,106	303,914	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 14,198,999</u>	31.51%	<u>\$ 14,339,112</u>	31.44%
Projected Net Position December 31	\$ 29,477,565	\$ 29,435,373				
Net Position as of Report Date			\$ 33,934,908			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Stormwater Operating Fund (590)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 12,015,692	\$ 12,015,692	\$ 12,015,692			
Revenues:						
Charges for Services	\$ 30,992,331	\$ 30,992,331	\$ 398,006	1.28%	\$ 602,463	1.96%
Investment Income	17,780	17,780	43,696	245.76%	657	2.34%
Miscellaneous	-	-	5,715	-	4	-
TOTAL REVENUES	\$ 31,010,111	\$ 31,010,111	\$ 447,417	1.44%	\$ 603,124	1.89%
Appropriations:						
Planning and Development	\$ 1,216,091	\$ 1,246,445	\$ 467,856	37.54%	\$ 432,008	35.83%
Water Resources*	28,433,492	28,671,997	6,251,373	21.80%	9,976,900	32.72%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	29,739,583	30,008,442	6,719,229	22.39%	10,408,908	32.67%
Working Capital Reserve	1,270,528	1,001,669	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,010,111	\$ 31,010,111	\$ 6,719,229	21.67%	\$ 10,408,908	32.67%
Projected Net Position December 31	\$ 13,286,220	\$ 13,017,361				
Net Position as of Report Date			\$ 5,743,880			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 171,447,607	\$ 171,447,607	\$ 171,447,607			
Revenues:						
Charges for Services	\$ 357,149,062	\$ 357,149,062	\$ 133,388,262	37.35%	\$ 128,894,277	37.10%
Investment Income	603,174	603,174	365,195	60.55%	370,647	121.21%
Contributions and Donations	21,492,791	21,492,791	12,413,225	57.76%	14,394,010	68.86%
Miscellaneous	50,000	50,000	194,680	389.36%	696,123	1,392.25%
Revenues without Use of Net Position	379,295,027	379,295,027	146,361,362	38.59%	144,355,057	39.15%
Use of Net Position	23,015,115	25,740,072	-	0.00%	-	-
TOTAL REVENUES	\$ 402,310,142	\$ 405,035,099	\$ 146,361,362	36.14%	\$ 144,355,057	39.15%
Appropriations:						
Planning and Development	\$ 943,159	\$ 964,694	\$ 381,062	39.50%	\$ 357,713	36.71%
Water Resources*	401,201,983	403,905,405	154,662,098	38.29%	142,550,071	39.28%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 402,310,142	\$ 405,035,099	\$ 155,043,160	38.28%	\$ 142,907,784	38.76%
Projected Net Position December 31	\$ 148,432,492	\$ 145,707,535				
Net Position as of Report Date			\$ 162,765,809			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 19,034,189	\$ 19,034,189	\$ 19,034,189			
Revenues:						
Charges for Services	\$ 109,996,459	\$ 109,996,459	\$ 36,338,455	33.04%	\$ 34,033,545	36.75%
Investment Income	141,561	141,561	103,601	73.18%	59,435	211.51%
Miscellaneous	282,541	282,541	223,773	79.20%	142,265	53.00%
Revenues without Use of Net Position	110,420,561	110,420,561	36,665,829	33.21%	34,235,245	36.85%
Use of Net Position	-	2,503,911	-	0.00%	-	-
TOTAL REVENUES	\$ 110,420,561	\$ 112,924,472	\$ 36,665,829	32.47%	\$ 34,235,245	36.85%
Appropriations:						
Communications	\$ 7,428,628	\$ 7,680,842	\$ 1,747,977	22.76%	\$ -	-
County Administration	2,127,076	2,199,965	856,280	38.92%	2,028,817	36.50%
Financial Services	12,474,009	12,967,308	4,797,449	37.00%	4,369,177	37.52%
Human Resources	5,270,338	5,442,017	1,750,426	32.17%	1,639,243	33.82%
Information Technology Services	59,006,238	59,940,947	16,343,394	27.27%	13,850,793	29.40%
Law	3,333,138	3,462,195	1,277,396	36.90%	1,095,161	39.20%
Support Services	19,516,134	19,966,198	6,864,048	34.38%	6,434,563	34.24%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,262,000	1,262,000	402,406	31.89%	175,661	9.39%
Total Non-Departmental	1,265,000	1,265,000	402,406	31.81%	175,661	9.37%
TOTAL APPROPRIATIONS	\$ 110,420,561	\$ 112,924,472	\$ 34,039,376	30.14%	\$ 29,593,415	31.86%
Projected Net Position December 31	\$ 19,034,189	\$ 16,530,278				
Net Position as of Report Date			\$ 21,660,642			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 1,918,714	\$ 1,918,714	\$ 1,918,714			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 729,167	41.67%	\$ 937,501	41.67%
Investment Income	26,390	26,390	20,424	77.39%	8,295	98.40%
Revenues without Use of Net Position	1,776,390	1,776,390	749,591	42.20%	945,796	41.88%
Use of Net Position	554,285	554,285	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,330,675	\$ 2,330,675	\$ 749,591	32.16%	\$ 945,796	40.57%
Appropriations:						
Financial Services	\$ 2,330,675	\$ 2,330,675	\$ 811,631	34.82%	\$ 213,559	9.16%
TOTAL APPROPRIATIONS	\$ 2,330,675	\$ 2,330,675	\$ 811,631	34.82%	\$ 213,559	9.16%
Projected Net Position December 31	\$ 1,364,429	\$ 1,364,429				
Net Position as of Report Date			\$ 1,856,674			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Fleet Management Fund (610)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 3,754,716	\$ 3,754,716	\$ 3,754,716			
Revenues:						
Charges for Services	\$ 9,987,356	\$ 9,987,356	\$ 4,546,821	45.53%	\$ 3,396,942	35.60%
Investment Income	-	-	2,247	-	-	-
Miscellaneous	277,000	277,000	263,102	94.98%	253,314	86.75%
Other Financing Sources	-	-	11,400	-	8,400	-
TOTAL REVENUES	\$ 10,264,356	\$ 10,264,356	\$ 4,823,570	46.99%	\$ 3,658,656	37.20%
Appropriations:						
Support Services	\$ 8,979,715	\$ 9,150,374	\$ 3,478,975	38.02%	\$ 3,093,386	36.77%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	708,752	1,047,504	396,939	37.89%	174,792	41.67%
Total Non-Departmental	722,752	1,061,504	396,939	37.39%	174,792	31.52%
Appropriations without Working Capital Reserve	9,702,467	10,211,878	3,875,914	37.95%	3,268,178	36.45%
Working Capital Reserve	561,889	52,478	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,264,356	\$ 10,264,356	\$ 3,875,914	37.76%	\$ 3,268,178	33.23%
Projected Net Position December 31	\$ 4,316,605	\$ 3,807,194				
Net Position as of Report Date			\$ 4,702,372			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 38,405,497	\$ 38,405,497	\$ 38,405,497			
Revenues:						
Charges for Services	\$ 77,142,934	\$ 77,142,934	\$ 30,345,745	39.34%	\$ 28,326,967	39.22%
Investment Income	237,187	237,187	173,717	73.24%	117,808	119.78%
Miscellaneous	-	-	136,357	-	609,969	-
Revenues without Use of Net Position	77,380,121	77,380,121	30,655,819	39.62%	29,054,744	40.18%
Use of Net Position	2,046,756	2,110,475	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 79,426,877	\$ 79,490,596	\$ 30,655,819	38.57%	\$ 29,054,744	38.71%
Appropriations:						
Human Resources	\$ 79,416,877	\$ 79,480,596	\$ 27,567,798	34.68%	\$ 29,235,839	38.95%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 79,426,877	\$ 79,490,596	\$ 27,567,798	34.68%	\$ 29,235,839	38.95%
Projected Net Position December 31	\$ 36,358,741	\$ 36,295,022				
Net Position as of Report Date			\$ 41,493,518			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Risk Management Fund (602)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 2,167,852	\$ 2,167,852	\$ 2,167,852			
Revenues:						
Charges for Services	\$ 11,270,029	\$ 11,270,029	\$ 4,695,847	41.67%	\$ 3,275,593	41.67%
Investment Income	69,569	69,569	34,670	49.84%	34,239	143.35%
Miscellaneous	-	-	551	-	278	-
TOTAL REVENUES	\$ 11,339,598	\$ 11,339,598	\$ 4,731,068	41.72%	\$ 3,310,110	33.59%
Appropriations:						
Financial Services	\$ 10,605,435	\$ 10,624,009	\$ 6,503,208	61.21%	\$ 5,262,109	53.46%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	10,615,435	10,634,009	6,503,208	61.15%	5,262,109	53.40%
Working Capital Reserve	724,163	705,589	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 11,339,598	\$ 11,339,598	\$ 6,503,208	57.35%	\$ 5,262,109	53.40%
Projected Net Position December 31	\$ 2,892,015	\$ 2,873,441				
Net Position as of Report Date			\$ 395,712			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 05/31/2022	Actuals YTD as of 05/31/2022	% Actual to Current Budget	Actuals YTD as of 05/31/2021	% Actual to 05/31/2021 Budget
Net Position January 1	\$ 8,175,327	\$ 8,175,327	\$ 8,175,327			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 1,666,667	41.67%	\$ 1,666,667	41.67%
Investment Income	75,362	75,362	41,190	54.66%	28,457	81.02%
Miscellaneous	-	-	6,713	-	144,017	-
Revenues without Use of Net Position	4,075,362	4,075,362	1,714,570	42.07%	1,839,141	45.58%
Use of Net Position	1,567,480	1,570,729	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,642,842	\$ 5,646,091	\$ 1,714,570	30.37%	\$ 1,839,141	32.99%
Appropriations:						
Human Resources	\$ 5,632,842	\$ 5,636,091	\$ 1,906,383	33.82%	\$ 1,512,355	27.18%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,642,842	\$ 5,646,091	\$ 1,906,383	33.76%	\$ 1,512,355	27.13%
Projected Net Position December 31	\$ 6,607,847	\$ 6,604,598				
Net Position as of Report Date			\$ 7,983,514			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 5/31/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	87,250	90,946	3,696	GCID 20220389 Approval to accept donations, in the amount of \$3,696.00, as part of the Betty White animal shelter challenge, which called for donations to local animal shelters in her memory. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	-	3,696
Use of Fund Balance	20,729,557	37,490,143	16,760,586	GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	-	7,114,755
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.		9,645,831
				Total: Use of Fund Balance	-	16,760,586
<i>Total: General Fund</i>			16,764,282		-	16,764,282
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,288,743	1,774,921	486,178	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	486,178
<i>Total: Development and Enforcement Services District Fund</i>			486,178		-	486,178
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	7,987,620	13,776,105	5,788,485	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	5,788,485
<i>Total: Fire and Emergency Medical Services District Fund</i>			5,788,485		-	5,788,485

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Fines and Forfeitures	10,849,479	7,474,467	(3,375,012)	GCID 20220425 Approval to renew RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2022 through May 31, 2023), with RedSpeed Georgia, LLC, estimated revenue \$3,000,000.00.	(3,375,012)	(3,375,012)
Miscellaneous	298,222	303,222	5,000	GCID 20220123 Approval for the Chairwoman to execute a Fourth Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 374 Hickory View Drive, Lawrenceville, Tax Parcel No. R5172 015.	-	2,500
				GCID 20220134 Approval for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	-	2,500
				Total: Miscellaneous	-	5,000
Use of Fund Balance	12,084,391	21,019,330	8,934,939	GCID 20220123 Approval for the Chairwoman to execute a Fourth Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 374 Hickory View Drive, Lawrenceville, Tax Parcel No. R5172 015.	-	(2,500)
				GCID 20220134 Approval for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	-	(2,500)
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	5,564,927
				GCID 20220425 Approval to renew RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2022 through May 31, 2023), with RedSpeed Georgia, LLC, estimated revenue \$3,000,000.00.	3,375,012	3,375,012
				Total: Use of Fund Balance	3,375,012	8,934,939
Total: Police Services District Fund			5,564,927		-	5,564,927

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Use of Fund Balance	3,868,754	7,137,284	3,268,530	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	3,268,530
<i>Total: Recreation Fund</i>			3,268,530		-	3,268,530
Street Lighting Fund (002)						
Charges for Services	9,126,215	9,126,827	612	GCID 20220246 Approval of incorporation of Ashford Manor subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$1,870.00 and the estimated annual revenue and operating cost is \$612 for the addition of these streetlights. The installation of these streetlights is funded by the 2017 Special Purpose Local Option Sales Tax (SPLOST) Program.	-	612
<i>Total: Street Lighting Fund</i>			612		-	612
Crime Victims Assistance Fund (075)						
Use of Fund Balance	82,089	111,535	29,446	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	29,446
<i>Subtotal</i>			29,446		-	29,446
E-911 Fund (095)						
Use of Fund Balance	2,030,103	2,570,873	540,770	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	540,770
<i>Total: E-911 Fund</i>			540,770		-	540,770
Police Special Justice Fund (070)						
Fines and Forfeitures	-	138,639	138,639	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	138,639	138,639
Use of Fund Balance	115,120	-	(115,120)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(115,120)	(115,120)
<i>Total: Police Special Justice Fund</i>			23,519		23,519	23,519

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	179,143	179,143	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	151,017	179,143
Use of Fund Balance	767,179	588,036	(179,143)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(151,017)	(179,143)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	178,636	178,636	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	20,821	178,636
Airport Operating Fund (520)						
Use of Net Position	200,090	228,468	28,378	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	28,378
<i>Total: Airport Operating Fund</i>			28,378		-	28,378
Local Transit Operating Fund (515)						
Other Financing Sources	12,100,000	19,214,755	7,114,755	GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	-	7,114,755
Use of Net Position	10,186,237	9,107,242	(1,078,995)	GCID 20211423 Award OS039-21, purchase of ten (10) transit buses, to Gillig, LLC, through utilization of the Heavy Duty Bus Construction Consortium, a competitively procured agreement, \$5,799,080.00. Pending grant approval, this contract will be funded 80% by the Federal Transit Administration (FTA).	-	(1,140,000)
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	61,005
				Total: Use of Net Position	-	(1,078,995)
<i>Total: Local Transit Operating Fund</i>			6,035,760		-	6,035,760

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Use of Net Position	23,015,115	25,740,072	2,724,957	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	2,724,957
<i>Total: Water and Sewer Operating Fund</i>			2,724,957		-	2,724,957
Administrative Support Fund (665)						
Use of Net Position	-	2,503,911	2,503,911	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	2,503,911
<i>Total: Administrative Support Fund</i>			2,503,911		-	2,503,911
Group Self-Insurance Fund (605)						
Use of Net Position	2,046,756	2,110,475	63,719	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	63,719
<i>Total: Group Self-Insurance Fund</i>			63,719		-	63,719
Workers' Compensation Fund (604)						
Use of Net Position	1,567,480	1,570,729	3,249	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	3,249
<i>Total: Workers' Compensation Fund</i>			3,249		-	3,249
Total Revenue Budget Adjustments			\$ 44,005,359		\$ 44,340	\$ 44,005,359

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 5/31/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,809,979	\$ 1,876,880	\$ 66,901	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	\$ -	\$ 66,901
County Administration	3,046,436	\$ 3,172,904	126,468	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	126,468
Financial Services	10,901,479	11,092,848	191,369	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	191,369
Tax Commissioner	16,328,842	16,753,489	424,647	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	424,647
Transportation	29,598,762	30,131,570	532,808	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	532,808
Planning and Development	2,475,384	2,513,725	38,341	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	38,341
Police Services	3,811,761	3,868,483	56,722	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	56,722

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Corrections	20,787,117	21,517,178	730,061	Transfer from Non-Departmental: Inmate Medical Reserve	-	70,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	660,061
				Total: Corrections	-	730,061
Community Services	22,057,267	22,649,486	592,219	GCID 20220389 Approval to accept donations, in the amount of \$3,696.00, as part of the Betty White animal shelter challenge, which called for donations to local animal shelters in her memory. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	-	3,696
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	588,523
				Total: Community Services	-	592,219
Community Services - Elections	23,953,498	24,110,601	157,103	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	157,103
Juvenile Court	9,336,833	10,205,721	868,888	Transfer from Non-Departmental: Court Interpreters Reserve	-	88,200
				Transfer from Non-Departmental: Court Reporters Reserve	-	116,250
				Transfer from Non-Departmental: Indigent Defense Reserve	-	373,750
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	290,688
				Total: Juvenile Court	-	868,888

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	125,868,962	130,765,281	4,896,319	Transfer from Non-Departmental: Inmate Medical Reserve	-	926,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	3,970,319
				Total: Sheriff	-	4,896,319
Clerk of Court	15,252,394	15,695,242	442,848	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	442,848
Judiciary	26,634,778	30,561,466	3,926,688	Transfer from Non-Departmental: Court Interpreters Reserve	-	367,500
				Transfer from Non-Departmental: Court Reporters Reserve	-	418,500
				Transfer from Non-Departmental: Indigent Defense Reserve	-	2,300,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	840,688
				Total: Judiciary	-	3,926,688
Probate Court	3,785,842	4,030,316	244,474	Transfer from Non-Departmental: Court Interpreters Reserve	-	9,800
				Transfer from Non-Departmental: Indigent Defense Reserve	-	115,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	119,674
				Total: Probate Court	-	244,474
District Attorney	20,495,886	21,314,053	818,167	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	818,167
				Total: District Attorney	-	818,167

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solicitor General	8,013,996	8,272,864	258,868	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	258,868
Non-Departmental:						
Contingency	1,500,000	1,216,886	(283,114)	Transfer to Medical Examiner	-	(75,264)
				Transfer to Other Miscellaneous	-	(207,850)
				Total: Contingency	-	(283,114)
Medical Examiner	1,519,430	1,594,694	75,264	Transfer from Contingency		75,264
Contribution to Local Transit	12,100,000	19,214,755	7,114,755	GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	-	7,114,755
Reserves - Court Interpreters	980,000	514,500	(465,500)	Transfer to Juvenile Court	-	(88,200)
				Transfer to Judiciary	-	(367,500)
				Transfer to Probate Court	-	(9,800)
				Total: Reserves - Court Interpreters	-	(465,500)
Reserves - Court Reporters	1,550,000	1,015,250	(534,750)	Transfer to Juvenile Court	-	(116,250)
				Transfer to Judiciary	-	(418,500)
				Total: Reserves - Court Reporters	-	(534,750)
Reserves - Indigent Defense	5,750,000	2,961,250	(2,788,750)	Transfer to Juvenile Court	-	(373,750)
				Transfer to Judiciary	-	(2,300,000)
				Transfer to Probate Court	-	(115,000)
				Total: Reserves - Indigent Defense	-	(2,788,750)
Reserves - Prisoner Medical	1,400,000	404,000	(996,000)	Transfer to Corrections	-	(70,000)
				Transfer to Sheriff	-	(926,000)
				Total: Reserves - Prisoner Medical	-	(996,000)
Other Miscellaneous	100,000	369,486	269,486	Transfer from Contingency	-	207,850
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	61,636
				Total: Other Miscellaneous	-	269,486
			2,391,391	Total: Non-Departmental	-	2,391,391
Total: General Fund			16,764,282		-	16,764,282

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
Planning and Development	14,747,363	15,233,541	486,178	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	486,178
<i>Total: Development and Enforcement Services District Fund</i>			486,178		-	486,178
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,113,511	1,138,418	24,907	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	24,907
Fire and Emergency Services	145,113,675	150,877,253	5,763,578	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	5,763,578
<i>Total: Fire and Emergency Services District Fund</i>			5,788,485		-	5,788,485
Police Services District Fund (106)						
Police Services	148,043,494	153,587,072	5,543,578	Transfer from Non-Departmental: Inmate Medical Reserve	-	125,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	5,418,578
				Total: Police Services	-	5,543,578
Recorder's Court	1,940,699	2,110,390	169,691	Transfer from Non-Departmental: Indigent Defense Reserve	-	75,000
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	42,500
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	52,191
				Total: Recorder's Court	-	169,691

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solicitor General	973,196	999,175	25,979	Transfer from Non-Departmental: Court Reporters Reserve	-	800
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	25,179
				Total: Solicitor General	-	25,979
Clerk of Recorder's Court	1,841,460	1,910,439	68,979	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	68,979
Non-Departmental	8,703,498	8,460,198	(243,300)	Transfer to Recorder's Court - From Indigent Defense Reserve	-	(75,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(42,500)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(800)
				Transfer to Police Services - From Inmate Medical Reserve	-	(125,000)
				Total: Non-Departmental	-	(243,300)
<i>Total: Police Services District Fund</i>			5,564,927		-	5,564,927
Recreation Fund (105)						
Community Services	48,241,350	51,509,880	3,268,530	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	3,268,530
<i>Total: Recreation Fund</i>			3,268,530		-	3,268,530
Street Lighting Fund (002)						
Transportation	8,517,615	8,521,612	3,997	GCID 20220246 Approval of incorporation of Ashford Manor subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$1,870.00 and the estimated annual revenue and operating cost is \$612 for the addition of these streetlights. The installation of these streetlights is funded by the 2017 Special Purpose Local Option Sales Tax (SPLOST) Program.	-	612

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	3,385
				Total: Transportation	-	3,997
Contribution to Fund Balance	583,600	580,215	(3,385)	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	(3,385)
<i>Total: Street Lighting Fund</i>			612		-	612
Crime Victims Assistance Fund (075)						
	419,857	437,522	17,665	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	17,665
District Attorney						
	316,986	328,767	11,781	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	11,781
Solicitor General						
<i>Subtotal</i>			29,446		-	29,446
E-911 Fund (095)						
Police Services	21,100,046	21,640,816	540,770	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	540,770
<i>Total: E-911 Fund</i>			540,770		-	540,770
Police Special Justice Fund (070)						
Contribution to Fund Balance	-	23,519	23,519	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	23,519	23,519
<i>Subtotal</i>			23,519		23,519	23,519

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	318,636	178,636	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	20,821	178,636
<i>Total: Sheriff Special Justice Fund</i>			178,636		20,821	178,636
Airport Operating Fund (520)						
Transportation	1,841,690	1,870,068	28,378	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	28,378
<i>Total: Airport Operating Fund</i>			28,378		-	28,378
Local Transit Operating Fund (515)						
Transportation	23,671,151	29,706,911	6,035,760	GCID 20211423 Award OS039-21, purchase of ten (10) transit buses, to Gillig, LLC, through utilization of the Heavy Duty Bus Construction Consortium, a competitively procured agreement, \$5,799,080.00. Pending grant approval, this contract will be funded 80% by the Federal Transit Administration (FTA).	-	(1,140,000)
				GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	-	7,114,755
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	61,005
				Total: Transportation	-	6,035,760
<i>Total: Local Transit Operating Fund</i>			6,035,760		-	6,035,760

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solid Waste Operating Fund (595)						
Support Services	44,710,327	44,752,519	42,192	To adjust budget for 90 day job vacancies.	-	42,192
Working Capital Reserve	346,106	303,914	(42,192)	To adjust budget for 90 day job vacancies.	-	(42,192)
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	1,216,091	1,246,445	30,354	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	30,354
Water Resources	28,433,492	28,671,997	238,505	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	238,505
Working Capital Reserve	1,270,528	1,001,669	(268,859)	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	(268,859)
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Planning and Development	943,159	964,694	21,535	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	21,535
Water Resources	401,201,983	403,905,405	2,703,422	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	2,703,422
<i>Total: Water and Sewer Operating Fund</i>			2,724,957		-	2,724,957

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Communications	7,428,628	7,680,842	252,214	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	252,214
County Administration	2,127,076	2,199,965	72,889	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	72,889
Financial Services	12,474,009	12,967,308	493,299	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	493,299
Human Resources	5,270,338	5,442,017	171,679	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	171,679
Information Technology	59,006,238	59,940,947	934,709	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	934,709
Law	3,333,138	3,462,195	129,057	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	129,057
Support Services	19,516,134	19,966,198	450,064	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	450,064
<i>Total: Administrative Support Fund</i>			2,503,911		-	2,503,911

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management Fund (610)						
Support Services	8,979,715	9,150,374	170,659	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	170,659
Non-Departmental	722,752	1,061,504	338,752	GCID 20220185 Award BL 124-21, fleet maintenance facility HVAC replacement project, to John F. Pennebaker Co., Inc., amount not to exceed \$593,487.00. Contract to follow award.	-	338,752
Working Capital Reserve	561,889	52,478	(509,411)	GCID 20220185 Award BL 124-21, fleet maintenance facility HVAC replacement project, to John F. Pennebaker Co., Inc., amount not to exceed \$593,487.00. Contract to follow award.	-	(338,752)
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	(170,659)
				Total: Working Capital Reserve	-	(509,411)
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	79,416,877	79,480,596	63,719	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	63,719
<i>Total: Group Self-Insurance Fund</i>			63,719		-	63,719
Risk Management Fund (602)						
Financial Services	10,605,435	10,624,009	18,574	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	18,574

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Working Capital Reserve	724,163	705,589	(18,574)	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	(18,574)
<i>Total: Risk Management Fund</i>			-		-	-
Workers' Compensation Fund (604)						
Human Resources	5,632,842	5,636,091	3,249	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	3,249
<i>Total: Workers' Compensation Fund</i>			3,249		-	3,249
Total Appropriation Budget Adjustments			\$ 44,005,359		\$ 44,340	\$ 44,005,359