



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
AUGUST 31, 2020
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

TO: Charlotte Nash, Chairman
District Commissioners
Glenn Stephens, County Administrator
Maria Woods, Deputy County Administrator/CFO

FROM: Buffy Alexzulian
Director of Financial Services

DATE: September 23, 2020

SUBJECT: Monthly Financial Report for the Period Ended August 31, 2020

This report, which includes unaudited information for the fiscal year through August 2020, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 13
Budget Adjustments by Fund Schedule	Page 57

EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in August and early September, including the 2020 millage rate adoption and continuation of fiscal year 2021 budget preparation. Highlights from these activities, as well as an update on residential and commercial real property tax appeals, are discussed below.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 5 – 11, followed by a summary of recurring monthly financial trends. This report continues with financial summaries for each of Gwinnett County's operating funds and concludes with a budget adjustments schedule for both revenues and appropriations.

Overview of Financial Variances

Revenues and expenditures in the General Fund and the Police Services District Fund reflect significant year-over-year variances due to a new Service Delivery Strategy agreement which resulted in the movement of the License and Permitting Section of Planning and Development from the Police Services District Fund to the General Fund in April, effective as of January 1, 2020. These variances are noted under the individual fund discussions.

Due to a legislative change related to title ad valorem taxes, effective July 1, 2019, motor vehicle contributions are no longer transferred from the General Fund to the Development and Enforcement Services, Fire and EMS, and Police Services District Funds. As a result, the motor vehicle contribution in the General Fund reflects \$0 expended in 2020 compared to \$4.9 million in 2019. The legislative change also resulted in decreases in tax revenues in the Recreation Fund and decreases in Other Financing Sources in the Development and Enforcement Services, Fire and EMS, and Police Services District Funds.

The County continues to experience the financial impact of the COVID-19 pandemic. Revenues with year-over-year decreases that appear to be related to the pandemic include:

- Charges for services in the General Fund, primarily due to decreases in judicial revenues and Work Release fees
- Fines and forfeitures in the General Fund and the Police Services District Fund, partially due to reduced activity in the courts
- Charges for services and miscellaneous revenues in the Recreation Fund, due to the cancellation of classes and facility rentals in accordance with social distancing guidelines
- Hotel/motel tax revenues in the Tourism Fund, due to lower occupancy rates and lower average daily room rates
- Charges for services in the Local Transit Operating Fund, due to the temporary suspension of fare box collections to accommodate social distancing. Bus passengers must enter and exit through the rear doors to give space to the driver, and therefore do not have access to the fare box.

Due to deferred property tax billing resulting from the COVID-19 pandemic, transfers to capital from the General, Fire and Emergency Medical Services District, Police Services District, Stormwater Operating, and Recreation Funds have been postponed until the fourth quarter.

General operating expenditures such as travel/training and utilities have also been affected by the pandemic. Travel and training expenditures across all operating funds are down approximately \$1.1 million, or 59 percent, compared to this same time last year because many training sessions have been

cancelled or held virtually. Utility expenditures are down approximately \$1.7 million, or 8 percent, due to a reduction in the utilization of County facilities.

Conversely, personal services expenditures have increased as a result of the pandemic due to hazard pay. Through August 31, 2020, hazard pay expenditures across all operating funds total approximately \$9.3 million. The majority of hazard pay expenditures apply to public safety positions and are eligible for reimbursement under the CARES Act. Funds reflecting the greatest hazard pay expenditures to date include the General, Fire and EMS District, and Police Services District Funds.

The County expects the financial impact of the COVID-19 pandemic to continue, and other revenues and expenditures will be affected. Staff is closely monitoring the situation and will continue to report the financial impact.

2020 Millage Rate Adoption

On August 18, 2020, the Gwinnett County Board of Commissioners adopted 2020 millage rates to fund County services. Due to steady growth in the tax digest over recent years, the Maintenance and Operations millage rate for the General Fund was rolled back to 6.95 mills, down from 7.209 mills in 2019.

The Board also set the rates for Recreation, Police, Fire & EMS, Development and Enforcement, and Economic Development. Taxpayers in unincorporated Gwinnett, and those in cities that use Gwinnett police services, will see an increase of 1.3 mills on the police line of the tax bill. Recreation taxes will also increase by 0.05 mills. Additionally, a new millage rate for economic development at a rate of 0.3 mills was adopted. The new tax will provide funds for financial assistance to the Development Authority of Gwinnett County for economic development purposes. Millage rates for Fire & EMS and Development and Enforcement will remain the same as last year.

The 2020 total of all county property tax millage rates for property owners in unincorporated Gwinnett County will be 14.71 mills, which is 1.391 mills higher than 2019. This total does not include millage rates for schools or for cities. Millage rates for service districts like Police and Fire & EMS are based on property location and county services provided. Details on millage rates are available on the County's [Your Money webpage](#).

The 2020 digest was approved by the state on September 1, 2020. Property tax bills are expected to be mailed on October 1 with a December 1 due date.

Residential and Commercial Real Property Tax Appeals

Notices of Current Assessment for the 2020 tax year for residential and commercial real properties were mailed in early May (with additional notices for corrective matters as needed). Assessment notices are typically mailed in early April, but they were delayed one month this year due to the COVID-19 pandemic. In addition, the Chief Justice of the Georgia Supreme Court issued an order extending the filing deadline for property tax appeals to August 27, 2020. During the associated appeal periods, taxpayers filed 12,900 residential and commercial real property tax appeals, an 9.3 percent increase from the number of real property appeals filed last year. As of September 9, 2020, 27.7 percent of the appeals have been settled.

2021 Budget Preparation

The fiscal year 2021 budget planning process continues. From August 24, 2020 through August 27, 2020, elected officials, department directors, and agency heads presented their business plans and funding

requests for budget year 2021 to Commission Chairman Charlotte Nash and members of the Budget Review Team. Business plan presentations have been recorded and are available for viewing on the [2021 Budget Review Meetings](#) page on Gwinnett County's website.

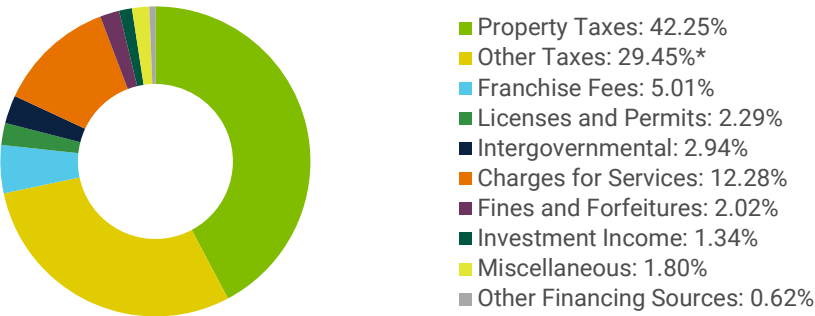
The Budget Review Team is made up of five Gwinnett residents who were invited by Commission Chairman Charlotte Nash to make recommendations for the proposed budget. Most of this year's Budget Review Team members are veterans to the Chairman's Budget Review Team: Thuy Hotle, retired planner, Gwinnett County Planning and Development; Asif Jessani, principal marketing and technology consultant, CCS: Marketing and Technology; Norwood Davis, CFO, 12Stone Church; and Keith Roche, Lawrenceville city councilman and retired business executive. New to the committee this year is Maurice Thompson II, a partner with Consultuoso. Mr. Thompson has experience managing budgets for non-profits.

The Chairman's proposed 2021 budget will be made available to the public and news media at the same time it is presented to commissioners in November. A public hearing on the budget will be held December 10, 2020. By County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

GENERAL FUND (PAGE 13)

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

GENERAL FUND 2020 YTD REVENUES BY CATEGORY



Contributions and Donations are too small to appear in the chart.

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

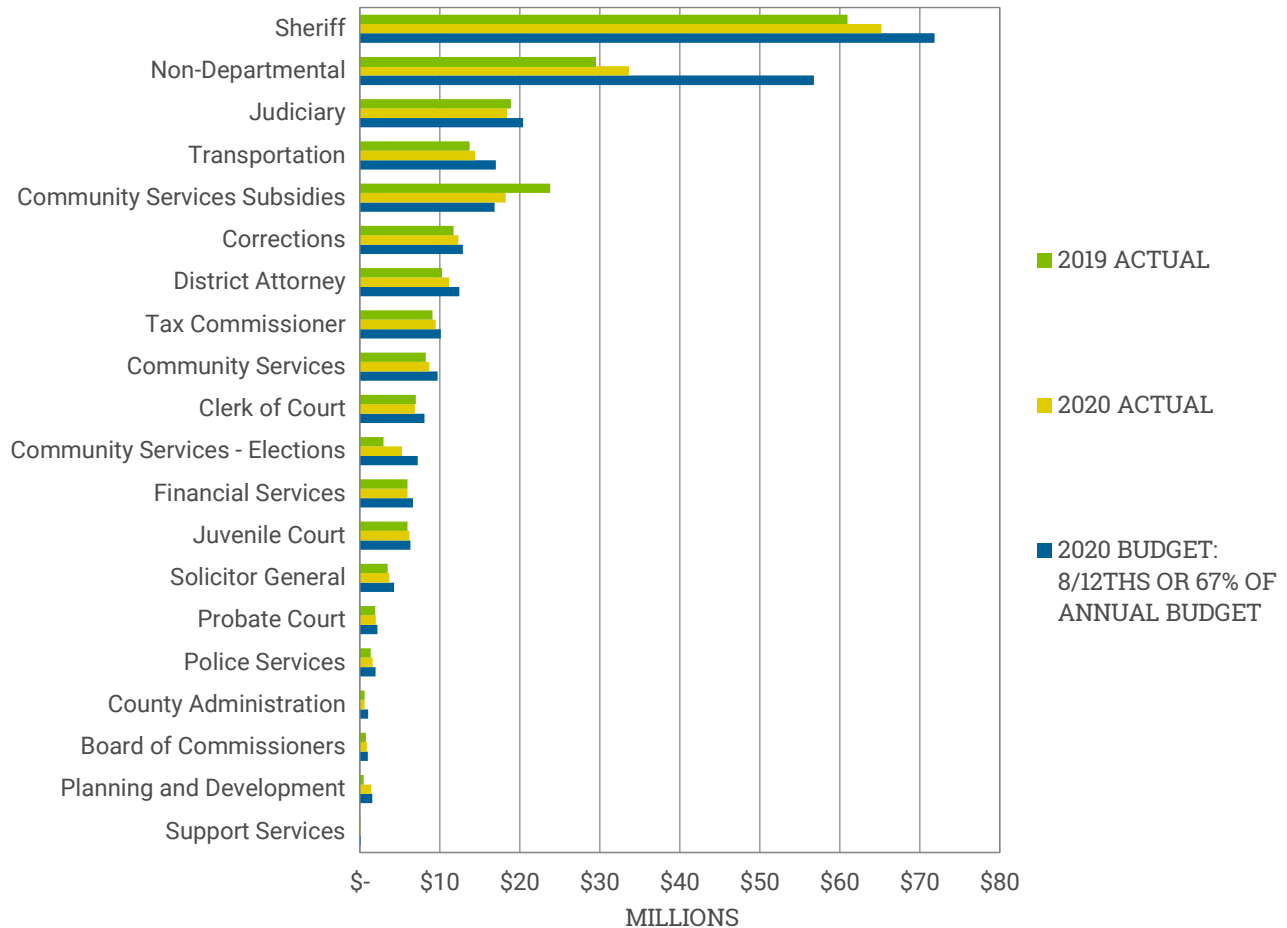
Although current year motor vehicle taxes and prior year property taxes make up approximately 42 percent of year-to-date revenues in the General Fund, that percentage will increase later in the year when property taxes are collected. Total property taxes represent approximately 70 percent of the fund’s annual revenue budget.

General Fund revenues are up approximately \$12.7 million over this same time last year, primarily due to revenue transfers associated with moving the License and Permitting Section of Planning and Development to the General Fund as a result of a new Service Delivery Strategy agreement. The General Fund now reflects approximately \$14.6 million in occupation taxes; \$3.9 million in franchise fees; \$3.3 million in excise taxes on beer, wine, distilled spirits, and mixed drinks; and \$1.8 million in licenses and permits.

Additionally, revenues in the General Fund related to title ad valorem taxes reflect a \$3.5 million increase over this same time last year. The increase is due in part to a new law that went into effect July 1, 2019 that increased the local government share of TAVT from 52.44 percent to 65 percent.

The aforementioned increases are offset by decreases in charges for services, fines and forfeitures, investment income, contributions and donations, miscellaneous revenues, and other financing sources. The revenue category reflecting the greatest decrease is other financing sources. In 2019, the 2003 General Obligation Bond Debt Service Fund was closed and the remaining cash of \$8.5 million was transferred to the General Fund.

**GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2019 – 2020 YTD EXPENDITURES**



Non-departmental expenditures in the General Fund are up approximately \$4.2 million compared to this same time last year, primarily due to an \$8.6 million increase in contributions to capital and a \$3.2 million increase in other governmental agencies. A \$9.9 million contribution to capital was made in April related to the movement of license and revenue activities from the Police Services District Fund to the General Fund, and \$3.2 million in payments to Gwinnett’s cities were made in accordance with the new SDS agreement. The year-over-year increases in non-departmental expenditures are partially offset by decreases in contributions to airport and local transit, as well as decreases in motor vehicle contributions. Expenditures for the maintenance of our 800 MHz radio system are also lower than this same time last year because expenditures were applied as a lump sum in May last year, but they are being allocated monthly this year.

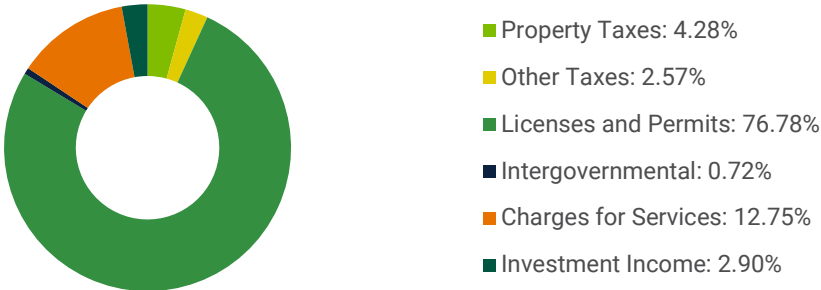
Community Services Subsidies are currently over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, most Community Services subsidy recipients have received three quarterly subsidy payments.

Planning and Development expenditures in the General Fund are up approximately \$982,500 over this same time last year, primarily due to the transition of the Licensing and Permits Section from the Police Services District Fund to the General Fund.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 15)

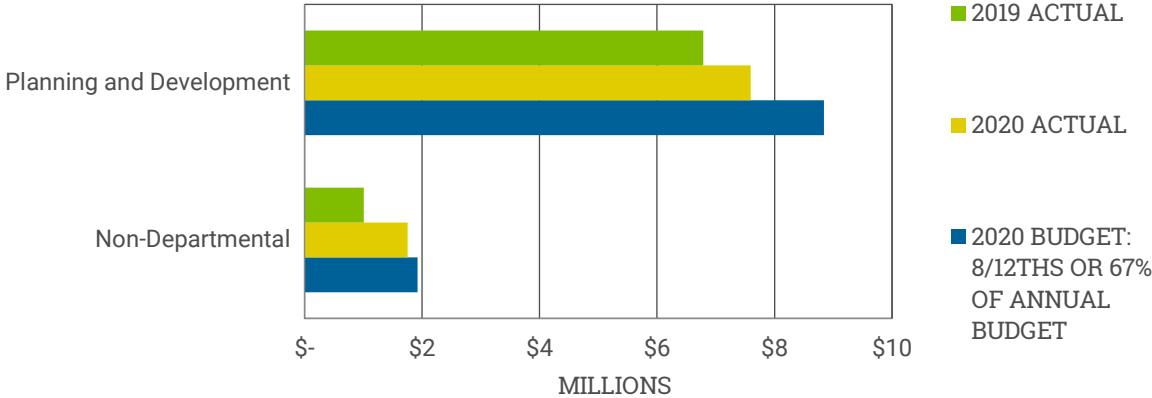
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2020 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 47 percent of the fund’s annual revenue budget.

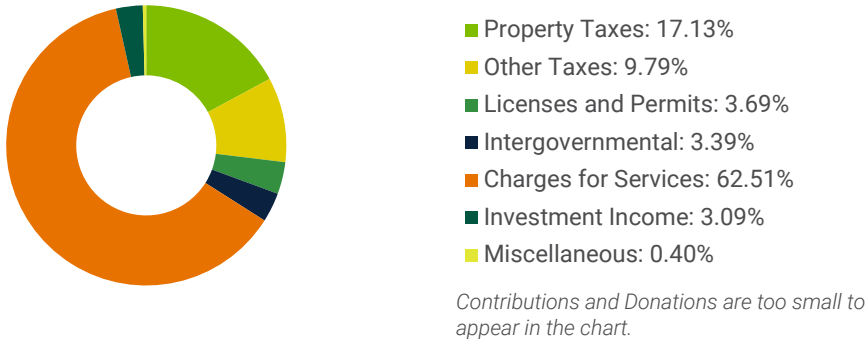
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT AUGUST 2019 – 2020 YTD EXPENDITURES



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 16)

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

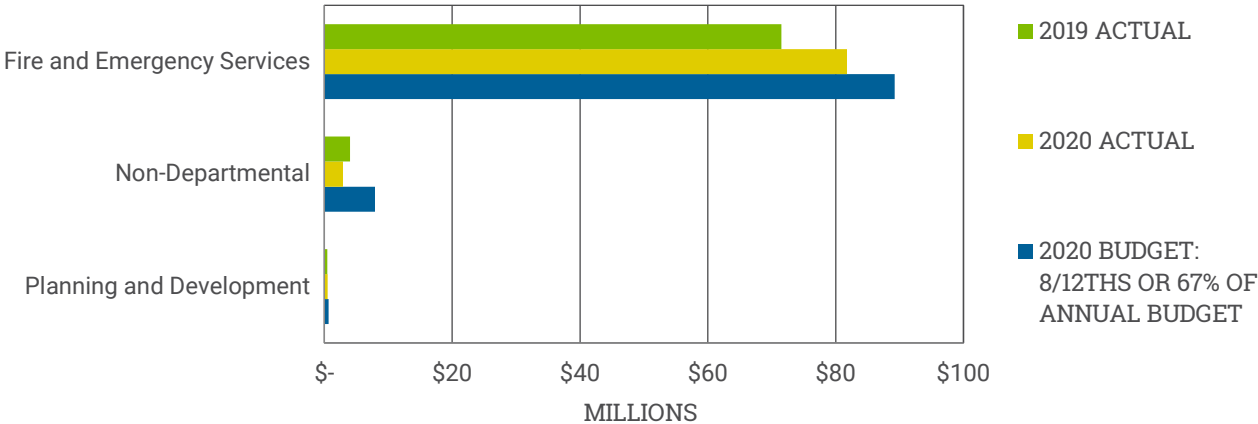
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
2020 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the primary revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 70 percent of the fund’s annual revenue budget.

Charges for services in the Fire and EMS District Fund are down approximately \$1.8 million, or 17.9 percent, compared to this same time last year, primarily due to a decline in the number of ambulance transports. The number of ambulance transports has decreased by approximately 2,900 compared to this same time last year.

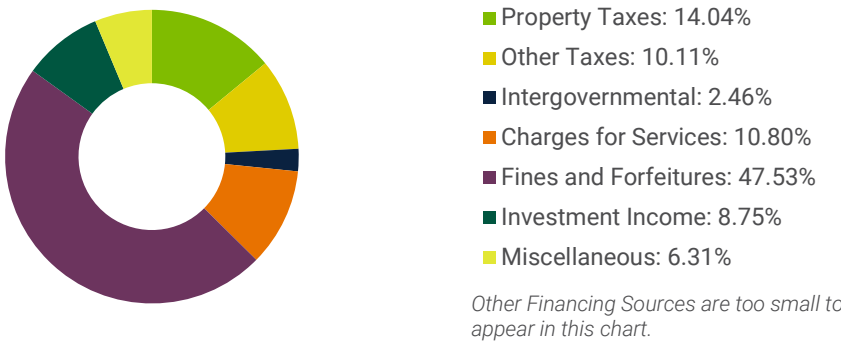
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2019 – 2020 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 18)

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

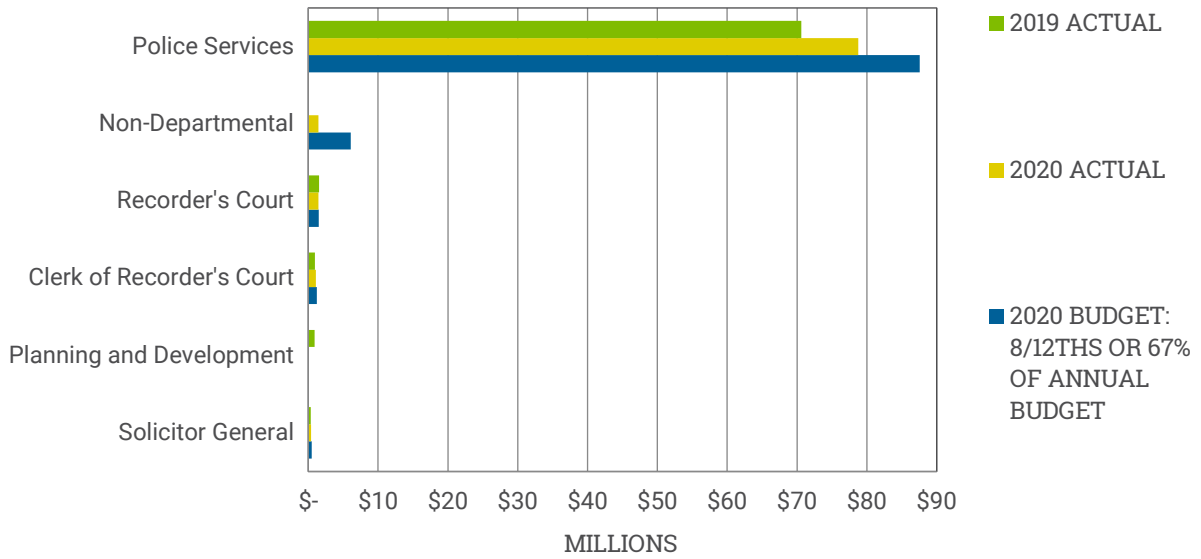
**POLICE SERVICES DISTRICT FUND
2020 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from fines and forfeitures, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 53 percent of the fund’s annual revenue budget.

Revenues in the Police Services District Fund are down approximately \$28.7 million compared to this same time last year, primarily due to revenue transfers associated with moving the License and Permitting Section of Planning and Development to the General Fund.

**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2019 – 2020 YTD EXPENDITURES**

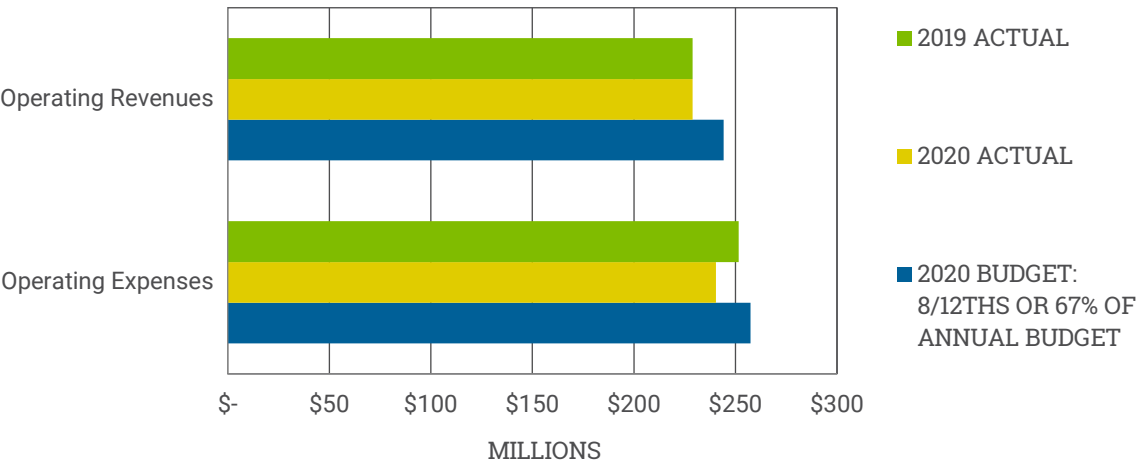


Non-departmental expenditures in the Police Services District Fund are up approximately \$1.5 million over last year, primarily due to transfers to capital made this year.

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
AUGUST 2019 – 2020 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are relatively flat compared to this same time last year. Some revenues reflect increases, while others reflect decreases. The largest increases are in sewer retail, water retail, and sewer surcharge revenues, while the largest decreases are in investment income, late fees, and system development charges. Water consumption is up approximately 0.6 percent compared to this same time last year.

Revenues in the Water and Sewer Operating Fund are approximately \$15.2 million, or 6.2 percent, under budget based on the percentage of the fiscal year that has lapsed. This is partially because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2019. This will cause revenues to appear understated when compared to budget until year end. High rainfall levels and the COVID-19 pandemic, which have negatively impacted commercial revenues and late fees, are also contributing to revenues coming in under budget.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$11.3 million, or 4.5 percent, compared to this same time last year. The year-over-year decrease in operating expenses is primarily attributable to a decrease in the transfer to the Renewal and Extension capital fund for future capital needs.

Expenses in the Water and Sewer Operating Fund are approximately \$17.0 million, or 6.6 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to personal services, professional services, and contracted repair and maintenance services.

RECURRING MONTHLY FINANCIAL TRENDS

Tax revenues in the Recreation Fund are down approximately \$1.4 million compared to this same time last year. This is due to House Bill 329, effective July 1, 2019, which requires title ad valorem taxes to be collected in the General Fund. Prior to July 1, 2019, the Recreation Fund received a portion of TAVT.

The Fire and EMS District, Street Lighting, and Stormwater Operating Funds temporarily reflect negative equity. Equity will become positive in the fourth quarter when fees and property taxes are collected.

Charges for services revenues in the E-911 Fund reflect a decrease of \$3.4 million, or 24.0 percent, compared to this same time last year. This is due to legislation that changed the collection process and affected the timing of when the E-911 revenues are received. Prior to the new law, receipts from service providers did not follow a consistent pattern, whereas now they are received monthly from the state, but lag by two months. January and February 2020 receipts were related to 2019 activity, and therefore were recorded in 2019. Despite the year-over-year decrease, revenues in the E-911 Fund are expected to meet budget by the end of the year.

Expenses in the Local Transit Operating Fund are down approximately \$5.8 million compared to this same time last year, primarily due to funding received from a Federal Transit Administration CARES Act grant this year, as well as a planned decrease in transfers to the Renewal and Extension Fund.

Expenses in the Solid Waste Operating Fund are up approximately \$2.5 million, or 11 percent, compared to this same time last year, primarily due to a hauler rate increase. Despite the increase, expenses remain under budget based on the percentage of the fiscal year that has lapsed.

Water Resources expenses in the Stormwater Operating Fund are down approximately \$10 million compared to this same time last year. This is primarily due to lower planned contributions to capital this year and the pausing of capital transfers, as mentioned on page 2.

Information Technology expenses in the Administrative Support Fund are up approximately \$2.7 million, or 12.4 percent, over this same time last year, primarily due to the purchase of network and security equipment as well as increases in personal services, license and support agreements, computer supplies, and technical outsourced services. Technical outsourced services are up this year due to department vacancies; the Department of Information Technology Services is utilizing third party technology companies to help meet demand for services. The increases are partially offset by decreases in industrial repair and maintenance, data service rentals, and equipment rentals.

Expenses in the Risk Management Fund are up approximately \$4 million over this same time last year due to an increase in claims. A \$2 million budget adjustment was made in August, and staff will continue to monitor the fund to determine if additional adjustments are necessary.

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 176,321,968	\$ 176,321,968	\$ 176,321,968			
Revenues:						
Taxes	\$ 288,883,228	\$ 315,727,998	\$ 59,938,303	18.98%	\$ 38,272,152	15.05%
Licenses and Permits	400,000	4,689,700	1,789,334	38.15%	197,391	54.33%
Intergovernmental	3,807,049	3,807,049	2,295,214	60.29%	1,973,437	52.08%
Charges for Services	26,605,078	26,609,078	9,594,304	36.06%	11,097,645	39.03%
Fines and Forfeitures	3,633,616	3,633,616	1,576,481	43.39%	1,872,963	51.04%
Investment Income	1,535,206	1,535,206	1,050,536	68.43%	1,532,623	88.68%
Contributions and Donations	154,514	167,122	20,334	12.17%	28,007	27.27%
Miscellaneous	1,708,748	2,208,748	1,406,781	63.69%	1,691,640	92.51%
Other Financing Sources	165,000	165,000	488,673	296.17%	8,830,965	101.48%
Revenues without Use of Fund Balance	326,892,439	358,543,517	78,159,960	21.80%	65,496,823	21.62%
Use of Fund Balance	41,968,485	44,224,595	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,860,924	\$ 402,768,112	\$ 78,159,960	19.41%	\$ 65,496,823	19.49%
Appropriations:						
Board of Commissioners	\$ 1,530,301	\$ 1,530,301	\$ 878,759	57.42%	\$ 777,436	60.45%
County Administration	1,559,463	1,559,463	597,600	38.32%	614,317	43.82%
Financial Services	10,007,377	9,970,080	5,957,169	59.75%	5,960,499	61.25%
Tax Commissioner	15,162,195	15,162,195	9,494,517	62.62%	9,095,492	63.46%
Transportation	25,616,315	25,483,343	14,398,551	56.50%	13,716,500	58.36%
Planning and Development	759,534	2,312,492	1,445,538	62.51%	463,054	64.27%
Police Services	2,965,733	2,965,733	1,585,726	53.47%	1,368,173	55.01%
Corrections	19,535,463	19,352,695	12,341,046	63.77%	11,721,335	64.60%
Community Services	14,705,354	14,588,026	8,699,650	59.64%	8,235,294	62.63%
Community Services Subsidies:						
Atlanta Regional Commission	1,204,895	1,204,895	765,285	63.51%	1,003,770	91.64%
Board of Health	1,574,641	1,574,641	1,180,981	75.00%	1,574,641	100.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	660,638	100.00%
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
Gwinnett Sexual Assault Center	-	-	-	-	200,000	100.00%
Indigent Medical	225,000	225,000	-	0.00%	225,000	100.00%
Library In-House Services	1,136,007	1,136,007	477,321	42.02%	502,788	64.65%
Library Subsidy	19,412,926	19,412,926	14,559,695	75.00%	18,610,929	100.00%
Mental Health	793,341	793,341	595,066	75.01%	793,341	100.00%
Total Community Services Subsidies	25,251,234	25,251,234	18,257,501	72.30%	23,813,553	98.48%
Community Services - Elections	11,013,658	10,884,486	5,282,179	48.53%	2,974,985	64.30%
Juvenile Court	8,702,916	9,484,020	6,203,221	65.41%	5,974,206	65.12%
Sheriff	106,922,315	107,774,115	65,196,466	60.49%	60,972,693	59.68%

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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 2020			FY 2019		
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Clerk of Court	12,123,106	12,123,106	6,893,242	56.86%	7,001,190	59.05%
Judiciary	27,447,287	30,625,320	18,410,288	60.11%	18,901,294	66.41%
Probate Court	3,177,490	3,277,970	1,987,850	60.64%	1,903,008	62.49%
District Attorney	18,647,243	18,647,243	11,157,203	59.83%	10,285,672	62.77%
Solicitor General	6,428,565	6,429,065	3,682,128	57.27%	3,473,355	60.76%
Support Services	165,842	165,842	94,390	56.92%	95,033	58.73%
Non-Departmental:						
Contingency	2,434,635	2,434,635	-	0.00%	-	0.00%
Contribution to Airport	40,000	40,000	26,667	66.67%	830,863	66.67%
Contribution to Capital	22,951,335	52,536,847	17,512,282	33.33%	8,888,159	66.67%
Contribution to Local Transit	11,750,000	11,865,000	7,910,000	66.67%	8,724,667	66.67%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	980,000	98.00%	963,950	96.40%
Medical Examiner	1,321,997	1,321,997	881,931	66.71%	871,180	65.92%
Motor Vehicle Contribution	-	-	-	-	4,926,765	98.42%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	150,000	150,000	84,745	56.50%	81,452	40.73%
Reserves - Compensation	3,078,484	3,078,484	-	0.00%	-	0.00%
Reserves - Court Interpreters	775,550	353,403	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	198,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,000,000	2,544,220	-	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	1,670,881	792,146	-	0.00%	-	0.00%
800 MHZ Maintenance	2,802,391	2,802,391	1,134,808	40.49%	2,269,610	87.46%
Other Governmental Agencies	515,000	3,715,000	3,646,243	98.15%	464,458	90.46%
Other Miscellaneous	280,260	280,260	59,610	21.27%	56,113	12.54%
Total Non-Departmental	57,139,533	85,181,383	33,636,286	39.49%	29,477,217	64.65%
TOTAL APPROPRIATIONS	\$ 368,860,924	\$ 402,768,112	\$ 226,199,310	56.16%	\$ 216,824,306	64.51%

Projected Fund Balance December 31

\$ 134,353,483 **\$ 132,097,373**

Fund Balance as of Report Date

\$ 28,282,618

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 12,312,320	\$ 12,312,320	\$ 12,312,320			
Revenues:						
Taxes	\$ 7,761,647	\$ 7,761,647	\$ 265,953	3.43%	\$ 358,004	4.87%
Licenses and Permits	4,273,325	4,273,325	2,984,328	69.84%	3,354,399	84.89%
Intergovernmental	40,000	40,000	28,087	70.22%	26,913	52.05%
Charges for Services	573,700	573,700	495,690	86.40%	577,265	138.85%
Investment Income	165,000	165,000	112,613	68.25%	145,789	89.44%
Miscellaneous	-	-	-	-	5,096	-
Other Financing Sources	-	-	-	-	343,728	98.42%
Revenues without Use of Fund Balance	12,813,672	12,813,672	3,886,671	30.33%	4,811,194	39.18%
Use of Fund Balance	3,595,686	3,330,479	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,409,358	\$ 16,144,151	\$ 3,886,671	24.07%	\$ 4,811,194	34.99%
Appropriations:						
Planning and Development	\$ 13,527,529	\$ 13,262,322	\$ 7,593,095	57.25%	\$ 6,787,999	56.11%
Non-Departmental:						
Reserves - Compensation	162,496	162,496	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	2,715,333	2,715,333	1,753,222	64.57%	1,007,045	63.10%
Total Non-Departmental	2,881,829	2,881,829	1,753,222	60.84%	1,007,045	60.92%
TOTAL APPROPRIATIONS	\$ 16,409,358	\$ 16,144,151	\$ 9,346,317	57.89%	\$ 7,795,044	56.69%
Projected Fund Balance December 31	\$ 8,716,634	\$ 8,981,841				
Fund Balance as of Report Date			\$ 6,852,674			

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Fire and EMS District Fund (102)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 68,475,988	\$ 68,475,988	\$ 68,475,988			
Revenues:						
Taxes	\$ 103,868,630	\$ 103,868,630	\$ 3,597,580	3.46%	\$ 5,010,687	4.98%
Licenses and Permits	915,350	915,350	493,145	53.88%	640,863	74.95%
Intergovernmental	680,000	711,225	453,449	63.76%	396,663	58.46%
Charges for Services	15,618,060	15,618,060	8,352,509	53.48%	10,174,503	65.41%
Investment Income	590,000	590,000	412,528	69.92%	563,636	108.60%
Contributions and Donations	-	-	120	-	1,930	-
Miscellaneous	3,000	3,000	53,393	1,779.77%	116,460	5,823.00%
Other Financing Sources	-	-	-	-	3,055,358	98.42%
Revenues without Use of Fund Balance	121,675,040	121,706,265	13,362,724	10.98%	19,960,100	16.45%
Use of Fund Balance	25,190,453	25,044,363	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 146,865,493	\$ 146,750,628	\$ 13,362,724	9.11%	\$ 19,960,100	16.00%
Appropriations:						
Planning and Development	\$ 1,006,747	\$ 979,708	\$ 511,069	52.17%	\$ 485,371	61.28%
Fire and Emergency Services	133,938,946	133,851,120	81,779,518	61.10%	71,489,968	61.28%
Non-Departmental:						
Reserves - Compensation	2,087,201	2,087,201	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	9,720,599	9,720,599	2,933,533	30.18%	4,023,120	57.85%
Total Non-Departmental	11,919,800	11,919,800	2,933,533	24.61%	4,023,120	55.00%
TOTAL APPROPRIATIONS	\$ 146,865,493	\$ 146,750,628	\$ 85,224,120	58.07%	\$ 75,998,459	60.91%
Projected Fund Balance December 31	\$ 43,285,535	\$ 43,431,625				
Fund Balance as of Report Date			\$ (3,385,408)			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 689,315	\$ 689,315	\$ 689,315			
Revenues:						
Investment Income	\$ 11,500	\$ 11,500	\$ 4,699	40.86%	\$ 8,568	77.89%
Revenues without Use of Fund Balance	11,500	11,500	4,699	40.86%	8,568	77.89%
Use of Fund Balance	42,669	42,669	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 54,169	\$ 54,169	\$ 4,699	8.67%	\$ 8,568	19.53%
Appropriations:						
Loganville EMS	\$ 54,169	\$ 54,169	\$ 2,770	5.11%	\$ 41,662	94.96%
TOTAL APPROPRIATIONS	\$ 54,169	\$ 54,169	\$ 2,770	5.11%	\$ 41,662	94.96%
Projected Fund Balance December 31	\$ 646,646	\$ 646,646				
Fund Balance as of Report Date			\$ 691,244			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 84,171,262	\$ 84,171,262	\$ 84,171,262			
Revenues:						
Taxes	\$ 69,327,847	\$ 42,483,077	\$ 1,558,382	3.67%	\$ 25,634,189	38.23%
Insurance Premium Taxes	35,494,448	35,494,448	-	0.00%	-	0.00%
Licenses and Permits	4,289,700	-	-	-	1,714,289	41.56%
Intergovernmental	287,875	287,875	158,990	55.23%	147,192	51.40%
Charges for Services	1,023,500	1,019,500	697,032	68.37%	748,831	69.11%
Fines and Forfeitures	7,688,555	7,688,555	3,067,787	39.90%	4,205,209	53.23%
Investment Income	1,000,000	1,000,000	564,859	56.49%	912,274	99.16%
Miscellaneous	305,000	308,000	407,286	132.24%	300,170	94.20%
Other Financing Sources	-	-	446	-	1,527,679	98.42%
Revenues without Use of Fund Balance	119,416,925	88,281,455	6,454,782	7.31%	35,189,833	31.00%
Use of Fund Balance	24,803,228	57,003,485	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,220,153	\$ 145,284,940	\$ 6,454,782	4.44%	\$ 35,189,833	27.53%
Appropriations:						
Planning and Development	\$ 1,552,958	\$ -	\$ -	-	\$ 904,574	62.82%
Police Services	131,307,314	131,346,027	78,760,748	59.96%	70,630,448	59.60%
Recorder's Court	2,139,896	2,216,202	1,433,509	64.68%	1,565,174	73.18%
Solicitor General	749,768	749,768	402,204	53.64%	360,990	51.81%
Clerk of Recorder's Court	1,872,197	1,872,197	1,079,141	57.64%	943,469	55.42%
Non-Departmental:						
Reserves - Compensation	2,038,134	2,038,134	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	4,263,250	6,765,976	1,474,677	21.80%	-	0.00%
Total Non-Departmental	6,598,020	9,100,746	1,474,677	16.20%	-	0.00%
TOTAL APPROPRIATIONS	\$ 144,220,153	\$ 145,284,940	\$ 83,150,279	57.23%	\$ 74,404,655	58.22%
Projected Fund Balance December 31	\$ 59,368,034	\$ 27,167,777				
Fund Balance as of Report Date			\$ 7,475,765			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 21,431,904	\$ 21,431,904	\$ 21,431,904			
Revenues:						
Taxes	\$ 31,585,995	\$ 31,585,995	\$ 1,081,534	3.42%	\$ 2,479,093	7.98%
Intergovernmental	202,637	202,637	113,808	56.16%	107,249	52.97%
Charges for Services	5,005,173	5,005,173	904,265	18.07%	3,567,089	72.88%
Investment Income	227,000	227,000	119,491	52.64%	203,775	93.05%
Contributions and Donations	12,900	25,900	13,040	50.35%	344	2.25%
Miscellaneous	2,649,039	2,649,039	691,464	26.10%	1,780,549	69.88%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	39,704,674	39,717,674	2,923,602	7.36%	8,138,099	20.89%
Use of Fund Balance	6,694,817	6,488,005	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 46,399,491	\$ 46,205,679	\$ 2,923,602	6.33%	\$ 8,138,099	18.28%
Appropriations:						
Community Services	\$ 44,399,215	\$ 44,205,403	\$ 23,287,913	52.68%	\$ 24,444,846	57.80%
Support Services	282,916	282,916	78,960	27.91%	71,985	38.81%
Non-Departmental:						
Reserves - Compensation	311,795	311,795	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,390,565	1,390,565	458,522	32.97%	1,304,822	66.16%
Total Non-Departmental	1,717,360	1,717,360	458,522	26.70%	1,304,822	64.05%
TOTAL APPROPRIATIONS	\$ 46,399,491	\$ 46,205,679	\$ 23,825,395	51.56%	\$ 25,821,653	58.00%
Projected Fund Balance December 31	\$ 14,737,087	\$ 14,943,899				
Fund Balance as of Report Date			\$ 530,111			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 1,734,832	\$ 1,734,832	\$ 1,734,832			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,318	-	\$ 51,653	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,318</u>	-	<u>\$ 51,653</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,734,832	\$ 1,734,832				
Fund Balance as of Report Date			\$ 1,742,150			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 2,032,503	\$ 2,032,503	\$ 2,032,503			
Revenues:						
Taxes	\$ -	\$ -	\$ 20,115	-	\$ 21,621	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,115</u>	-	<u>\$ 21,621</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,032,503	\$ 2,032,503				
Fund Balance as of Report Date			\$ 2,052,618			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 6,141,835	\$ 6,141,835	\$ 6,141,835			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,740	-	\$ 39,842	-
Investment Income	-	-	29,178	-	64,244	-
TOTAL REVENUES	\$ -	\$ -	\$ 42,918	-	\$ 104,086	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 6,141,835	\$ 6,141,835				
Fund Balance as of Report Date			\$ 6,184,753			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 244,534	\$ 244,534	\$ 244,534			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,387	-	\$ 6,874	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,387</u>	-	<u>\$ 6,874</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 244,534	\$ 244,534				
Fund Balance as of Report Date			\$ 247,921			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 940,779	\$ 940,779	\$ 940,779			
Revenues:						
Taxes	\$ -	\$ -	\$ 14,801	-	\$ 13,802	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,801</u>	-	<u>\$ 13,802</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 940,779	\$ 940,779				
Fund Balance as of Report Date			\$ 955,580			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	11,720	-	-	-
Other Financing Sources	-	38,485,000	38,485,000	100.00%	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 38,485,000</u>	<u>\$ 38,496,720</u>	100.03%	<u>\$ -</u>	-
Appropriations:						
Planning and Development	-	19,062,525	9,309,388	48.84%	-	-
Appropriations without Contribution to Fund Balance	-	19,062,525	9,309,388	48.84%	-	-
Contribution to Fund Balance	-	19,422,475	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 38,485,000</u>	<u>\$ 9,309,388</u>	24.19%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ 19,422,475				
Fund Balance as of Report Date			\$ 29,187,332			

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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.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Other Financing Sources	\$ -	\$ 1,389,737	\$ -	0.00%	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,389,737</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Appropriations:						
Debt Service	\$ -	\$ 1,389,737	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 1,389,737</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 1,038,261	\$ 1,038,261	\$ 1,038,261			
Revenues:						
Charges for Services	\$ 126,408	\$ 126,408	\$ 1,686	1.33%	\$ 4,877	4.00%
Investment Income	19,500	19,500	11,679	59.89%	21,939	115.47%
Revenues without Use of Fund Balance	145,908	145,908	13,365	9.16%	26,816	19.02%
Use of Fund Balance	289,789	289,789	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 435,697	\$ 435,697	\$ 13,365	3.07%	\$ 26,816	6.35%
Appropriations:						
Transportation	\$ 435,697	\$ 435,697	\$ 54,742	12.56%	\$ 181,543	43.00%
TOTAL APPROPRIATIONS	\$ 435,697	\$ 435,697	\$ 54,742	12.56%	\$ 181,543	43.00%
Projected Fund Balance December 31	\$ 748,472	\$ 748,472				
Fund Balance as of Report Date			\$ 996,884			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 1,724,246	\$ 1,724,246	\$ 1,724,246			
Revenues:						
Charges for Services	\$ 7,568,042	\$ 8,359,665	\$ 62,972	0.75%	\$ 217,956	2.83%
Investment Income	13,000	13,000	9,584	73.72%	25,454	282.82%
Miscellaneous	-	-	51,521	-	2,232	-
TOTAL REVENUES	<u>\$ 7,581,042</u>	<u>\$ 8,372,665</u>	<u>\$ 124,077</u>	1.48%	<u>\$ 245,642</u>	3.18%
Appropriations:						
Transportation	\$ 7,580,514	\$ 8,113,565	\$ 4,792,252	59.06%	\$ 4,593,731	60.73%
Non-Departmental:						
Reserves - Compensation	435	435	-	0.00%	-	-
Total Non-Departmental	<u>435</u>	<u>435</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Appropriations without Contribution to Fund Balance	<u>7,580,949</u>	<u>8,114,000</u>	<u>4,792,252</u>	59.06%	<u>4,593,731</u>	60.73%
Contribution to Fund Balance	93	258,665	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 7,581,042</u>	<u>\$ 8,372,665</u>	<u>\$ 4,792,252</u>	57.24%	<u>\$ 4,593,731</u>	59.55%
Projected Fund Balance December 31	\$ 1,724,339	\$ 1,982,911				
Fund Balance as of Report Date			\$ (2,943,929)			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 1,984,949	\$ 1,984,949	\$ 1,984,949			
Revenues:						
Charges for Services	\$ 637,382	\$ 637,382	\$ 485,087	76.11%	\$ 436,341	71.87%
Investment Income	2,490	2,490	1,277	51.29%	1,411	70.02%
TOTAL REVENUES	\$ 639,872	\$ 639,872	\$ 486,364	76.01%	\$ 437,752	49.60%
Appropriations:						
Clerk of Court	\$ -	\$ -	\$ -	-	\$ 588,434	66.67%
Appropriations without Contribution to Fund Balance	-	-	-	-	588,434	66.67%
Contribution to Fund Balance	639,872	639,872	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 639,872	\$ 639,872	\$ -	0.00%	\$ 588,434	66.67%
Projected Fund Balance December 31	\$ 2,624,821	\$ 2,624,821				
Fund Balance as of Report Date			\$ 2,471,313			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 544,886	\$ 544,886	\$ 544,886			
Revenues:						
Charges for Services	\$ 118,500	\$ 118,500	\$ 83,000	70.04%	\$ 83,614	74.31%
Miscellaneous	11,700	11,700	5,795	49.53%	6,907	46.05%
TOTAL REVENUES	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 88,795</u>	68.20%	<u>\$ 90,521</u>	70.99%
Appropriations:						
Corrections	\$ 73,755	\$ 73,755	\$ 38,736	52.52%	\$ 6,296	29.54%
Appropriations without Contribution to Fund Balance	73,755	73,755	38,736	52.52%	6,296	29.54%
Contribution to Fund Balance	56,445	56,445	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 38,736</u>	29.75%	<u>\$ 6,296</u>	4.94%
Projected Fund Balance December 31	\$ 601,331	\$ 601,331				
Fund Balance as of Report Date			\$ 594,945			

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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 35% Solicitor and 65% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 35% Solicitor and 65% District Attorney
- Interest Earned Dividends - 35% Solicitor and 65% District Attorney

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 773,159	\$ 773,159	\$ 773,159			
Revenues:						
Fines and Forfeitures	\$ 733,979	\$ 733,979	\$ 314,057	42.79%	\$ 410,958	54.35%
Investment Income	2,500	2,500	1,844	73.76%	2,226	89.04%
Miscellaneous	-	-	-	-	807	-
Revenues without Use of Fund Balance	736,479	736,479	315,901	42.89%	413,991	54.57%
Use of Fund Balance	201,408	201,408	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 315,901</u>	33.68%	<u>\$ 413,991</u>	43.84%
Appropriations:						
District Attorney	\$ 368,150	\$ 368,150	\$ 225,627	61.29%	\$ 209,056	61.09%
Solicitor General	560,201	560,201	296,090	52.85%	286,417	47.57%
Non-Departmental:						
Reserves - Compensation	9,536	9,536	-	0.00%	-	-
Total Non-Departmental	9,536	9,536	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 521,717</u>	55.63%	<u>\$ 495,473</u>	52.47%
Projected Fund Balance December 31	\$ 571,751	\$ 571,751				
Fund Balance as of Report Date			\$ 567,343			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 355,058	\$ 355,058	\$ 355,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,148	\$ 3,148	100.00%	\$ 30,724	100.00%
Revenues without Use of Fund Balance	-	3,148	3,148	100.00%	30,724	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 175,000	\$ 178,148	\$ 3,148	1.77%	\$ 30,724	18.32%
Appropriations:						
District Attorney	\$ 175,000	\$ 178,148	\$ 32,640	18.32%	\$ 86,751	51.72%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 178,148	\$ 32,640	18.32%	\$ 86,751	51.72%
Projected Fund Balance December 31	\$ 180,058	\$ 180,058				
Fund Balance as of Report Date			\$ 325,566			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Fines and Forfeitures	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	-
TOTAL REVENUES	\$ -	\$ 6,521	\$ 6,521	100.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 6,521	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 46,451	\$ 46,451				
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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 30,941,881	\$ 30,941,881	\$ 30,941,881			
Revenues:						
Charges for Services	\$ 18,114,000	\$ 18,114,000	\$ 10,868,354	60.00%	\$ 14,307,165	87.56%
Investment Income	415,000	415,000	249,009	60.00%	365,763	88.14%
Miscellaneous	-	-	2,447	-	6,481	-
Revenues without Use of Fund Balance	18,529,000	18,529,000	11,119,810	60.01%	14,679,409	87.61%
Use of Fund Balance	8,769,718	8,477,959	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,298,718	\$ 27,006,959	\$ 11,119,810	41.17%	\$ 14,679,409	58.34%
Appropriations:						
Police Services	\$ 22,706,465	\$ 22,414,706	\$ 11,882,953	53.01%	\$ 10,554,679	51.02%
Non-Departmental:						
Reserves - Compensation	138,775	138,775	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	4,449,274	4,410,662	99.13%	3,999,440	100.00%
Non-Departmental E-911	454,038	4,204	-	0.00%	-	0.00%
Total Non-Departmental	4,592,253	4,592,253	4,410,662	96.05%	3,999,440	89.40%
TOTAL APPROPRIATIONS	\$ 27,298,718	\$ 27,006,959	\$ 16,293,615	60.33%	\$ 14,554,119	57.84%
Projected Fund Balance December 31	\$ 22,172,163	\$ 22,463,922				
Fund Balance as of Report Date			\$ 25,768,076			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 195,322	\$ 195,322	\$ 195,322			
Revenues:						
Charges for Services	\$ 55,883	\$ 55,883	\$ 35,171	62.94%	\$ 47,324	67.85%
TOTAL REVENUES	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 35,171</u>	62.94%	<u>\$ 47,324</u>	67.85%
Appropriations:						
Juvenile Court	\$ 39,450	\$ 39,450	\$ 11,957	30.31%	\$ 25,138	58.37%
Appropriations without Contribution to Fund Balance	39,450	39,450	11,957	30.31%	25,138	58.37%
Contribution to Fund Balance	16,433	16,433	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 11,957</u>	21.40%	<u>\$ 25,138</u>	36.04%
Projected Fund Balance December 31	\$ 211,755	\$ 211,755				
Fund Balance as of Report Date			\$ 218,536			

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Police Special Justice Fund (070)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 882,278	\$ 882,278	\$ 882,278			
Revenues:						
Fines and Forfeitures	\$ -	\$ 182,010	\$ 182,010	100.00%	\$ 75,763	100.00%
Revenues without Use of Fund Balance	-	182,010	182,010	100.00%	75,763	100.00%
Use of Fund Balance	111,000	-	-	-	-	0.00%
TOTAL REVENUES	\$ 111,000	\$ 182,010	\$ 182,010	100.00%	\$ 75,763	68.88%
Appropriations:						
Police Services	\$ 111,000	\$ 111,000	\$ 25,625	23.09%	\$ 40,829	37.12%
Appropriations without Contribution to Fund Balance	111,000	111,000	25,625	23.09%	40,829	37.12%
Contribution to Fund Balance	-	71,010	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 111,000	\$ 182,010	\$ 25,625	14.08%	\$ 40,829	37.12%
Projected Fund Balance December 31	\$ 771,278	\$ 953,288				
Fund Balance as of Report Date			\$ 1,038,663			

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Police Special State Fund (072)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 1,344,527	\$ 1,344,527	\$ 1,344,527			
Revenues:						
Fines and Forfeitures	\$ -	\$ 227,695	\$ 227,695	100.00%	\$ 88,501	100.60%
Miscellaneous	-	-	-	-	22	-
Revenues without Use of Fund Balance	-	227,695	227,695	100.00%	88,523	100.62%
Use of Fund Balance	951,334	723,639	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 951,334	\$ 951,334	\$ 227,695	23.93%	\$ 88,523	5.50%
Appropriations:						
Police Services	\$ 951,334	\$ 951,334	\$ 359,217	37.76%	\$ 550,341	34.19%
TOTAL APPROPRIATIONS	\$ 951,334	\$ 951,334	\$ 359,217	37.76%	\$ 550,341	34.19%
Projected Fund Balance December 31	\$ 393,193	\$ 620,888				
Fund Balance as of Report Date			\$ 1,213,005			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 3,809,254	\$ 3,809,254	\$ 3,809,254			
Revenues:						
Charges for Services	\$ 715,330	\$ 715,330	\$ 449,977	62.90%	\$ 436,108	50.21%
Investment Income	-	-	31,995	-	48,810	-
TOTAL REVENUES	\$ 715,330	\$ 715,330	\$ 481,972	67.38%	\$ 484,918	55.83%
Appropriations:						
Sheriff	\$ 652,500	\$ 652,500	\$ 343,458	52.64%	\$ 457,494	55.81%
Appropriations without Contribution to Fund Balance	652,500	652,500	343,458	52.64%	457,494	55.81%
Contribution to Fund Balance	62,830	62,830	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 715,330	\$ 715,330	\$ 343,458	48.01%	\$ 457,494	52.67%
Projected Fund Balance December 31	\$ 3,872,084	\$ 3,872,084				
Fund Balance as of Report Date			\$ 3,947,768			

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Sheriff Special Justice Fund (065)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 458,866	\$ 458,866	\$ 458,866			
Revenues:						
Fines and Forfeitures	\$ -	\$ 110,747	\$ 110,747	100.00%	\$ 81,441	100.00%
Other Financing Sources	-	-	-	-	3,660	-
Revenues without Use of Fund Balance	-	110,747	110,747	100.00%	85,101	104.49%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 310,747	\$ 110,747	35.64%	\$ 85,101	46.90%
Appropriations:						
Sheriff	\$ 200,000	\$ 310,747	\$ 218,643	70.36%	\$ 51,903	28.61%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 310,747	\$ 218,643	70.36%	\$ 51,903	28.61%
Projected Fund Balance December 31	\$ 258,866	\$ 258,866				
Fund Balance as of Report Date			\$ 350,970			

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Sheriff Special Treasury Fund (066)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 341,787	\$ 341,787	\$ 341,787			
Revenues:						
Fines and Forfeitures	\$ -	\$ 97,516	\$ 97,516	100.00%	\$ 5,113	100.00%
Other Financing Sources	-	-	-	-	7,098	-
Revenues without Use of Fund Balance	-	97,516	97,516	100.00%	12,211	238.82%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 297,516	\$ 97,516	32.78%	\$ 12,211	7.87%
Appropriations:						
Sheriff	\$ 200,000	\$ 297,516	\$ 74,822	25.15%	\$ 8,204	5.29%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 297,516	\$ 74,822	25.15%	\$ 8,204	5.29%
Projected Fund Balance December 31	\$ 141,787	\$ 141,787				
Fund Balance as of Report Date			\$ 364,481			

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Sheriff Special State Fund (067)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 346,807	\$ 346,807	\$ 346,807			
Revenues:						
Investment Income	\$ -	\$ -	\$ 202	-	\$ 235	-
Revenues without Use of Fund Balance	-	-	202	-	235	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ 202	0.10%	\$ 235	0.24%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 36,354	36.35%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 36,354	36.35%
Projected Fund Balance December 31	\$ 146,807	\$ 146,807				
Fund Balance as of Report Date			\$ 347,009			

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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 bi-annually in January and July.

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 2,508,407	\$ 2,508,407	\$ 2,508,407			
Revenues:						
Taxes	\$ 880,425	\$ 880,425	\$ 401,415	45.59%	\$ 549,130	62.76%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,117,188	1,117,188	488,899	43.76%	492,283	45.65%
Investment Income	-	-	6,277	-	11,321	-
TOTAL REVENUES	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 1,296,591</u>	54.08%	<u>\$ 1,452,734</u>	61.73%
Appropriations:						
Stadium Operations	\$ 2,127,790	\$ 2,127,790	\$ 2,093,504	98.39%	\$ 2,059,764	99.23%
Appropriations without Contribution to Fund Balance	2,127,790	2,127,790	2,093,504	98.39%	2,059,764	99.23%
Contribution to Fund Balance	269,823	269,823	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 2,093,504</u>	87.32%	<u>\$ 2,059,764</u>	87.52%
Projected Fund Balance December 31	\$ 2,778,230	\$ 2,778,230				
Fund Balance as of Report Date			\$ 1,711,494			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 329,409	\$ 329,409	\$ 329,409			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 26,848	178.99%	\$ -	0.00%
Revenues without Use of Fund Balance	15,000	15,000	26,848	178.99%	-	0.00%
Use of Fund Balance	5,000	5,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ 26,848	134.24%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 324,409	\$ 324,409				
Fund Balance as of Report Date			\$ 356,257			

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Tourism Fund (050)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Fund Balance January 1	\$ 7,458,075	\$ 7,458,075	\$ 7,458,075			
Revenues:						
Taxes	\$ 11,806,390	\$ 11,806,390	\$ 3,916,070	33.17%	\$ 7,382,603	61.23%
Charges for Services	150	150	-	0.00%	1,192	1,192.00%
Investment Income	-	-	22,990	-	89,091	-
Revenues without Use of Fund Balance	11,806,540	11,806,540	3,939,060	33.36%	7,472,886	61.98%
Use of Fund Balance	997,594	997,594	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,804,134	\$ 12,804,134	\$ 3,939,060	30.76%	\$ 7,472,886	55.66%
Appropriations:						
Facility Debt	\$ 8,707,442	\$ 8,707,442	\$ 2,871,221	32.97%	\$ 3,195,243	35.63%
Tourism	4,096,692	4,096,692	3,104,035	75.77%	2,957,541	66.33%
TOTAL APPROPRIATIONS	\$ 12,804,134	\$ 12,804,134	\$ 5,975,256	46.67%	\$ 6,152,784	45.83%
Projected Fund Balance December 31	\$ 6,460,481	\$ 6,460,481				
Fund Balance as of Report Date			\$ 5,421,879			

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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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 795,063	\$ 795,063	\$ 795,063			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 103,325	64.58%	\$ 141,154	88.22%
Investment Income	-	-	1,103	-	3,010	-
Miscellaneous	1,140,000	1,154,400	523,324	45.33%	523,456	45.92%
Other Financing Sources	40,000	40,000	26,667	66.67%	830,863	66.67%
Revenues without Use of Net Position	1,340,000	1,354,400	654,419	48.32%	1,498,483	58.85%
Use of Net Position	164,424	150,024	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,504,424	\$ 1,504,424	\$ 654,419	43.50%	\$ 1,498,483	49.58%
Appropriations:						
Transportation*	\$ 1,496,768	\$ 1,496,768	\$ 713,368	47.66%	\$ 1,779,418	58.89%
Non-Departmental:						
Reserves - Compensation	6,656	6,656	-	0.00%	-	-
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	7,656	7,656	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,504,424	\$ 1,504,424	\$ 713,368	47.42%	\$ 1,779,418	58.88%
Projected Net Position December 31	\$ 630,639	\$ 645,039				
Net Position as of Report Date			\$ 736,114			

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

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Economic Development Operating Fund (530)

The Economic Development Operating Fund supports debt service and operations related to economic development.

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 3,307,026	\$ 3,307,026	\$ 3,307,026			
Revenues:						
Investment Income	\$ -	\$ -	\$ 7,717	-	\$ 5,183	-
Miscellaneous	3,958,869	3,958,869	958,986	24.22%	1,959,173	37.27%
Other Financing Sources	-	-	-	-	3,000,000	-
Revenues without Use of Net Position	3,958,869	3,958,869	966,703	24.42%	4,964,356	94.43%
Use of Net Position	1,467,753	1,467,753	-	0.00%	-	-
TOTAL REVENUES	\$ 5,426,622	\$ 5,426,622	\$ 966,703	17.81%	\$ 4,964,356	94.43%
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,426,622	5,426,622	1,693,712	31.21%	1,390,962	26.46%
Total Non-Departmental	5,426,622	5,426,622	1,693,712	31.21%	1,390,962	26.46%
TOTAL APPROPRIATIONS	\$ 5,426,622	\$ 5,426,622	\$ 1,693,712	31.21%	\$ 1,390,962	26.46%
Projected Net Position December 31	\$ 1,839,273	\$ 1,839,273				
Net Position as of Report Date			\$ 2,580,017			

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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 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 6,203,932	\$ 6,203,932	\$ 6,203,932			
Revenues:						
Charges for Services	\$ 3,957,534	\$ 3,957,534	\$ 1,041,303	26.31%	\$ 2,335,993	71.20%
Investment Income	190,000	190,000	67,343	35.44%	115,208	72.46%
Miscellaneous	20,000	20,000	4,216	21.08%	30,342	-
Other Financing Sources	11,750,000	11,865,000	7,910,000	66.67%	8,724,667	66.67%
Revenues without Use of Net Position	15,917,534	16,032,534	9,022,862	56.28%	11,206,210	67.81%
Use of Net Position	791,340	968,964	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,708,874	\$ 17,001,498	\$ 9,022,862	53.07%	\$ 11,206,210	62.63%
Appropriations:						
Transportation*	\$ 16,700,039	\$ 16,992,663	\$ 4,660,189	27.42%	\$ 10,507,612	58.73%
Non-Departmental:						
Reserves - Compensation	8,835	8,835	-	0.00%	-	-
Total Non-Departmental	8,835	8,835	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 16,708,874	\$ 17,001,498	\$ 4,660,189	27.41%	\$ 10,507,612	58.73%
Projected Net Position December 31	\$ 5,412,592	\$ 5,234,968				
Net Position as of Report Date			\$ 10,566,605			

* 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 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 27,510,861	\$ 27,510,861	\$ 27,510,861			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 464,264	59.91%	\$ 513,522	66.26%
Charges for Services	41,351,452	41,626,800	27,978,575	67.21%	26,376,287	64.90%
Investment Income	850,000	850,000	568,848	66.92%	846,424	102.60%
Miscellaneous	100	100	-	0.00%	635	423.33%
TOTAL REVENUES	<u>\$ 42,976,552</u>	<u>\$ 43,251,900</u>	<u>\$ 29,011,687</u>	67.08%	<u>\$ 27,736,868</u>	65.66%
Appropriations:						
Support Services	\$ 40,797,294	\$ 42,741,405	\$ 24,718,292	57.83%	\$ 22,260,414	56.69%
Non-Departmental:						
Reserves - Compensation	18,253	18,253	-	0.00%	-	0.00%
Total Non-Departmental	<u>18,253</u>	<u>18,253</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>40,815,547</u>	<u>42,759,658</u>	<u>24,718,292</u>	57.81%	<u>22,260,414</u>	56.67%
Working Capital Reserve	2,161,005	492,242	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,976,552</u>	<u>\$ 43,251,900</u>	<u>\$ 24,718,292</u>	57.15%	<u>\$ 22,260,414</u>	52.70%
Projected Net Position December 31	\$ 29,671,866	\$ 28,003,103				
Net Position as of Report Date			\$ 31,804,256			

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

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Stormwater Operating Fund (590)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 10,533,286	\$ 10,533,286	\$ 10,533,286			
Revenues:						
Charges for Services	\$ 30,186,728	\$ 30,186,728	\$ 354,641	1.17%	\$ 946,579	3.19%
Investment Income	330,000	330,000	95,486	28.94%	210,401	50.70%
Miscellaneous	20,000	129,197	-	0.00%	4,953	24.77%
Revenues without Use of Net Position	30,536,728	30,645,925	450,127	1.47%	1,161,933	3.86%
Use of Net Position	75,297	-	-	-	-	0.00%
TOTAL REVENUES	\$ 30,612,025	\$ 30,645,925	\$ 450,127	1.47%	\$ 1,161,933	2.73%
Appropriations:						
Planning and Development	\$ 979,087	\$ 949,019	\$ 609,557	64.23%	\$ 502,014	52.82%
Water Resources*	29,478,244	29,410,405	11,402,326	38.77%	21,373,577	51.56%
Non-Departmental:						
Reserves - Compensation	114,694	114,694	-	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	154,694	154,694	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	30,612,025	30,514,118	12,011,883	39.37%	21,875,591	51.48%
Working Capital Reserve	-	131,807	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 30,612,025	\$ 30,645,925	\$ 12,011,883	39.20%	\$ 21,875,591	51.48%
Projected Net Position December 31	\$ 10,457,989	\$ 10,665,093				
Net Position as of Report Date			\$ (1,028,470)			

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

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Water and Sewer Operating Fund (501)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 133,041,825	\$ 133,041,825	\$ 133,041,825			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 24,202	-	\$ -	-
Charges for Services	347,175,348	347,375,348	211,005,159	60.74%	209,608,798	64.15%
Investment Income	1,000,000	1,000,000	1,145,628	114.56%	2,125,557	70.85%
Contributions and Donations	17,802,232	17,802,232	16,451,149	92.41%	16,969,403	70.71%
Miscellaneous	50,000	69,069	323,131	467.84%	219,596	-
Revenues without Use of Net Position	366,027,580	366,246,649	228,949,269	62.51%	228,923,354	64.71%
Use of Net Position	20,533,081	19,812,261	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 386,560,661	\$ 386,058,910	\$ 228,949,269	59.30%	\$ 228,923,354	57.33%
Appropriations:						
Planning and Development	\$ 1,021,277	\$ 1,004,506	\$ 620,289	61.75%	\$ 646,476	68.90%
Water Resources*	384,747,081	384,262,101	239,724,959	62.39%	251,008,055	63.03%
Non-Departmental:						
Reserves - Compensation	677,303	677,303	-	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	792,303	792,303	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 386,560,661	\$ 386,058,910	\$ 240,345,248	62.26%	\$ 251,654,531	63.02%
Projected Net Position December 31	\$ 112,508,744	\$ 113,229,564				
Net Position as of Report Date			\$ 121,645,846			

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

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Administrative Support Fund (665)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 8,577,368	\$ 8,577,368	\$ 8,577,368			
Revenues:						
Charges for Services	\$ 86,330,120	\$ 86,330,120	\$ 51,710,886	59.90%	\$ 45,773,058	60.06%
Investment Income	160,000	160,000	147,671	92.29%	204,298	121.61%
Miscellaneous	243,438	243,438	203,252	83.49%	230,574	94.67%
Revenues without Use of Net Position	86,733,558	86,733,558	52,061,809	60.02%	46,207,930	60.31%
Use of Net Position	458,131	-	-	-	-	0.00%
TOTAL REVENUES	\$ 87,191,689	\$ 86,733,558	\$ 52,061,809	60.02%	\$ 46,207,930	60.12%
Appropriations:						
County Administration	\$ 5,746,408	\$ 5,621,499	\$ 3,189,380	56.74%	\$ 2,730,836	54.76%
Financial Services	11,531,257	11,466,735	6,944,436	60.56%	6,379,762	60.13%
Human Resources	4,571,076	4,452,142	2,389,880	53.68%	2,371,667	54.15%
Information Technology Services	44,316,813	43,602,861	24,449,435	56.07%	21,754,393	55.31%
Law	2,766,292	2,783,923	1,791,560	64.35%	1,876,922	80.10%
Support Services	16,627,565	16,529,344	8,722,090	52.77%	8,249,292	58.36%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,629,278	1,629,278	404,913	24.85%	574,286	53.76%
Total Non-Departmental	1,632,278	1,632,278	404,913	24.81%	574,286	53.56%
Appropriations without Working Capital Reserve	87,191,689	86,088,782	47,891,694	55.63%	43,937,158	57.17%
Working Capital Reserve	-	644,776	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 87,191,689	\$ 86,733,558	\$ 47,891,694	55.22%	\$ 43,937,158	57.17%
Projected Net Position December 31	\$ 8,119,237	\$ 9,222,144				
Net Position as of Report Date			\$ 12,747,483			

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Auto Liability Fund (606)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 657,990	\$ 657,990	\$ 657,990			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 1,500,000	66.67%	\$ 1,166,666	66.67%
Investment Income	44,000	44,000	45,617	103.68%	46,848	99.68%
Revenues without Use of Net Position	2,294,000	2,294,000	1,545,617	67.38%	1,213,514	67.53%
Use of Net Position	54,934	54,934	-	0.00%	-	-
TOTAL REVENUES	\$ 2,348,934	\$ 2,348,934	\$ 1,545,617	65.80%	\$ 1,213,514	67.53%
Appropriations:						
Financial Services	\$ 2,348,934	\$ 2,348,934	\$ 1,528,058	65.05%	\$ 1,083,841	60.80%
TOTAL APPROPRIATIONS	\$ 2,348,934	\$ 2,348,934	\$ 1,528,058	65.05%	\$ 1,083,841	60.31%
Projected Net Position December 31	\$ 603,056	\$ 603,056				
Net Position as of Report Date			\$ 675,549			

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Fleet Management Fund (610)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 2,075,925	\$ 2,075,925	\$ 2,075,925			
Revenues:						
Charges for Services	\$ 8,750,693	\$ 8,750,693	\$ 4,901,110	56.01%	\$ 5,318,372	63.71%
Miscellaneous	367,865	367,865	307,680	83.64%	279,855	76.08%
Other Financing Sources	-	-	18,622	-	23,578	-
TOTAL REVENUES	\$ 9,118,558	\$ 9,118,558	\$ 5,227,412	57.33%	\$ 5,621,805	64.50%
Appropriations:						
Support Services	\$ 8,148,517	\$ 8,113,399	\$ 4,929,494	60.76%	\$ 4,445,392	58.05%
Non-Departmental:						
Reserves - Compensation	51,590	51,590	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	665,000	715,000	476,667	66.67%	133,333	66.67%
Total Non-Departmental	720,590	770,590	476,667	61.86%	133,333	62.31%
Appropriations without Working Capital Reserve	8,869,107	8,883,989	5,406,161	60.85%	4,578,725	58.16%
Working Capital Reserve	249,451	234,569	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,118,558	\$ 9,118,558	\$ 5,406,161	59.29%	\$ 4,578,725	52.53%
Projected Net Position December 31	\$ 2,325,376	\$ 2,310,494				
Net Position as of Report Date			\$ 1,897,176			

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Group Self-Insurance Fund (605)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 30,269,650	\$ 30,269,650	\$ 30,269,650			
Revenues:						
Charges for Services	\$ 66,348,258	\$ 66,348,258	\$ 46,747,247	70.46%	\$ 42,866,540	71.28%
Investment Income	540,000	540,000	370,775	68.66%	479,527	87.19%
Miscellaneous	-	-	657,139	-	1,157,408	-
Revenues without Use of Net Position	66,888,258	66,888,258	47,775,161	71.43%	44,503,475	73.33%
Use of Net Position	609,305	603,912	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,497,563	\$ 67,492,170	\$ 47,775,161	70.79%	\$ 44,503,475	69.09%
Appropriations:						
Human Resources	\$ 67,473,604	\$ 67,468,211	\$ 44,966,215	66.65%	\$ 39,250,491	60.95%
Non-Departmental:						
Reserves - Compensation	23,959	23,959	-	0.00%	-	0.00%
Total Non-Departmental	23,959	23,959	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,497,563	\$ 67,492,170	\$ 44,966,215	66.62%	\$ 39,250,491	60.94%
Projected Net Position December 31	\$ 29,660,345	\$ 29,665,738				
Net Position as of Report Date			\$ 33,078,596			

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Risk Management Fund (602)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020	% Actual to Current Budget	Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 6,807,644	\$ 6,807,644	\$ 6,807,644			
Revenues:						
Charges for Services	\$ 6,850,000	\$ 6,850,000	\$ 4,566,667	66.67%	\$ 4,166,668	66.67%
Investment Income	148,000	148,000	84,917	57.38%	115,555	70.03%
Miscellaneous	-	-	2,075	-	44,151	-
Revenues without Use of Net Position	6,998,000	6,998,000	4,653,659	66.50%	4,326,374	67.44%
Use of Net Position	2,499,755	4,499,755	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,497,755	\$ 11,497,755	\$ 4,653,659	40.47%	\$ 4,326,374	50.20%
Appropriations:						
Financial Services	\$ 9,482,112	\$ 11,482,112	\$ 8,884,165	77.37%	\$ 4,868,891	56.56%
Non-Departmental:						
Reserves - Compensation	15,643	15,643	-	0.00%	-	0.00%
Total Non-Departmental	15,643	15,643	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,497,755	\$ 11,497,755	\$ 8,884,165	77.27%	\$ 4,868,891	56.50%
Projected Net Position December 31	\$ 4,307,889	\$ 2,307,889				
Net Position as of Report Date			\$ 2,577,138			

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Workers' Compensation Fund (604)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 08/31/2020	Actuals YTD as of 08/31/2020		Actuals YTD as of 08/31/2019	% Actual to 08/31/2019 Budget
Net Position January 1	\$ 7,707,719	\$ 7,707,719	\$ 7,707,719			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 2,333,333	66.67%	\$ 2,083,333	66.67%
Investment Income	202,500	202,500	124,880	61.67%	180,919	78.66%
Miscellaneous	-	-	126,934	-	322,892	-
Revenues without Use of Net Position	3,702,500	3,702,500	2,585,147	69.82%	2,587,144	77.11%
Use of Net Position	1,882,980	1,882,980	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,585,480	\$ 5,585,480	\$ 2,585,147	46.28%	\$ 2,587,144	44.90%
Appropriations:						
Human Resources	\$ 5,574,753	\$ 5,574,753	\$ 2,133,322	38.27%	\$ 2,733,856	47.53%
Non-Departmental:						
Reserves - Compensation	10,727	10,727	-	0.00%	-	0.00%
Total Non-Departmental	10,727	10,727	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,585,480	\$ 5,585,480	\$ 2,133,322	38.19%	\$ 2,733,856	47.45%
Projected Net Position December 31	\$ 5,824,739	\$ 5,824,739				
Net Position as of Report Date			\$ 8,159,544			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 8/31/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Taxes	\$ 288,883,228	\$ 315,727,998	\$ 26,844,770	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	\$ -	\$ 26,844,770
License and Permits	400,000	4,689,700	4,289,700	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	4,289,700
Charges for Services	26,605,078	26,609,078	4,000	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	4,000
Contributions and Donations	154,514	167,122	12,608	GCID20200290 Approval to accept grant funds from the Association County Commissioners of Georgia (ACCG) Civic Affairs Foundation, Inc. in the amount of \$2607.60. Funding to be used for intern position that will assist in researching best practices and assist in inter-agency collaborations to establish a family treatment court. Approval to add intern position for the 2020 summer program. Approval for Chairman to execute grant documents and other necessary documents.	-	2,608
				GCID20200698 Approval to accept a grant awarded by the Petco Foundation in the amount of \$10,000.00. These funds were received as a part of a Lifesaving Pets for Life gift intended to assist Animal Welfare with providing low or no cost vaccinations, sterilizations, as well as nutrition assistance.		10,000
				Total: Contributions and Donations	-	12,608
Miscellaneous	1,708,748	2,208,748	500,000	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	-	500,000
Use of Fund Balance	41,968,485	44,224,595	2,256,110	GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020.	-	(500,000)
				To adjust budget for 90 day job vacancies.	(122,053)	(636,136)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	77,246
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	3,200,000
				GCID20190722 Approval for the Chairman to accept a Surface Transportation Block Grant (STBG) that has been transferred to the Federal Transit Administration (FTA) in the amount of \$1,000,000.00 (80%). Funds are for a contribution to the Indian Trail Park and Ride Rehabilitation project (\$460,000.00) and to the Mid-Life Overhaul for Gwinnett County Transit Connector buses (\$540,000.00) with local matching funds (\$250,000.00).	-	115,000
				Total: Use of Fund Balance	(122,053)	2,256,110
<i>Total: General Fund</i>			33,907,188		(122,053)	33,907,188
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	3,595,686	3,330,479	(265,207)	To adjust budget for 90 day job vacancies.	-	(265,207)
<i>Total: Development and Enforcement Services District Fund</i>			(265,207)		-	(265,207)
Fire and Emergency Medical Services District Fund (102)						
Intergovernmental	680,000	711,225	31,225	GCID20200459 Approval to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$31,224.62. The grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO needles and EZIO tools.	-	31,225
Use of Fund Balance	25,190,453	25,044,363	(146,090)	To adjust budget for 90 day job vacancies.	-	(114,865)
				GCID20200459 Approval to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$31,224.62. The grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO needles and EZIO tools.	-	(31,225)
				Total: Use of Fund Balance	-	(146,090)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(114,865)		-	(114,865)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Taxes	69,327,847	42,483,077	(26,844,770)	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(26,844,770)
License and Permits	4,289,700	-	(4,289,700)	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(4,289,700)
Charges for Services	1,023,500	1,019,500	(4,000)	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(4,000)
Miscellaneous	305,000	308,000	3,000	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	3,000
Use of Fund Balance	24,803,228	57,003,485	32,200,257	GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(3,000)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	3,365,142
				To adjust budget for 90 day job vacancies.	-	(364,792)
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	29,434,729
				License and Revenue Transition.	-	(231,822)
				Total: Use of Fund Balance	-	32,200,257
<i>Total: Police Services District Fund</i>			1,064,787		-	1,064,787

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Contributions and Donations	12,900	25,900	13,000	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	-	10,000
				Total: Contributions and Donations	-	13,000
Use of Fund Balance	6,694,817	6,488,005	(206,812)	To adjust budget for 90 day job vacancies.	(8,757)	(206,812)
<i>Total: Recreation Fund</i>			(193,812)		(8,757)	(193,812)
The Exchange at Gwinnett TAD Fund (166)						
Other Financing Sources	-	38,485,000.00	38,485,000	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	38,485,000
<i>Total: The Exchange at Gwinnett TAD Fund</i>			38,485,000		-	38,485,000
The Exchange at Gwinnett TAD Debt Service Fund (966)						
Other Financing Sources	-	1,389,737	1,389,737	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	1,389,737
<i>Total: The Exchange at Gwinnett TAD Debt Service Fund</i>			1,389,737		-	1,389,737

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	7,568,042	8,359,665	791,623	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1.Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50.	-	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Paden's Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242
				Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd with GATEWAY85 CID. Funded by 38% 2009 SPLOST and 62% 2014 SPLOST.	-	2,863
				GCID20200336 Approval of incorporation into the Gwinnett County Street Lighting Program Hickory Ridge with estimated upfront installation cost \$0.00, estimated annual revenue and operating cost \$3,744.	-	3,744
				GCID20200337 Approval of incorporation into the Gwinnett County Street Lighting Program Oakdale Woods phase 6 estimated upfront installation of \$0.00, estimated annual revenue and operating cost \$1,430.88.	-	1,431
				GCID20200338 Approval of incorporation into the Gwinnett County Street Lighting Program Quail Crossing at River Park estimated installation cost of \$10,791.51, estimated annual revenue and operating cost \$1,480.05.	-	1,480

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Charges for Services (cont.)				GCID20200339 Approval of incorporation into the Gwinnett County Street Lighting Program Burnside subdivision estimated upfront installation cost of \$10,059.76, estimated annual revenue and operating cost \$1,840.80.	-	1,841
				GCID20200692 Approval of an amendment to Section 86-14, Annual Rate for Street Light Assessments Based on Actual Cost, of the Code of Ordinances of Gwinnett County. Subject to approval as to form by the Law Department.	-	772,654
<i>Total: Street Lighting Fund</i>			791,623		-	791,623
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	3,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521
E-911 Fund (095)						
Use of Fund Balance	8,769,718	8,477,959	(291,759)	To adjust budget for 90 day job vacancies.	(78,641)	(291,759)
<i>Total: E-911 Fund</i>			(291,759)		(78,641)	(291,759)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	182,010	182,010	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	182,010
Use of Fund Balance	111,000	-	(111,000)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(111,000)
<i>Total: Police Special Justice Fund</i>			71,010		-	71,010
Police Special State Fund (072)						
Fines and Forfeitures	-	227,695	227,695	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	227,695
Use of Fund Balance	951,334	723,639	(227,695)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(227,695)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	110,747	110,747	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,806	110,747
<i>Total: Sheriff Special Justice Fund</i>			110,747		7,806	110,747
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	97,516	97,516	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	97,516
<i>Total: Sheriff Special Treasury Fund</i>			97,516		-	97,516
Airport Operating Fund (520)						
Miscellaneous	1,140,000	1,154,400	14,400	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	14,400
Use of Net Position	164,424	150,024	(14,400)	GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	(14,400)
<i>Total: Airport Operating Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Other Financing Sources	11,750,000	11,865,000	115,000	GCID20190722 Approval for the Chairman to accept a Surface Transportation Block Grant (STBG) that has been transferred to the Federal Transit Administration (FTA) in the amount of \$1,000,000.00 (80%). Funds are for a contribution to the Indian Trail Park and Ride Rehabilitation project (\$460,000.00) and to the Mid-Life Overhaul for Gwinnett County Transit Connector buses (\$540,000.00) with local matching funds (\$250,000.00).	-	115,000
Use of Net Position	791,340	968,964	177,624	GCID20190956 Approval to apply for and accept Federal Transit Administration (FTA) Section 5307, 5337, and 5339 formula grant funds and two Congestion Mitigation and Air Quality (CMAQ) awards which will provide Federal assistance for operating expenses and a capital plan 2020 and 2021 in a total amount not to exceed \$13,347,206.76.	177,624	177,624
<i>Total: Local Transit Operating Fund</i>			292,624		177,624	292,624

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solid Waste Operating Fund (595)						
Charges for Services	41,351,452	41,626,800	275,348	GCID20200588 Approval for the Chairman to execute the Second Amendments to the Agreements for Residential Solid Waste Collection and Disposal and Collection of Residential Single-Stream Recovered Material between Advanced Disposal Solutions of Atlanta, LLC; BFI Waste Services, LLC, d/b/a Republic Services of Georgia; Sanitation Solutions, Inc.; Southern Sanitation, Inc.; and Waste Pro of Georgia, Inc.	-	275,348
<i>Total: Solid Waste Operating Fund</i>			275,348		-	275,348
Stormwater Operating Fund (590)						
Miscellaneous	20,000	129,197	109,197	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	109,197
Use of Net Position	75,297	-	(75,297)	Correction GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(75,297)
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900
Water and Sewer Operating Fund (501)						
Charges for Services	347,175,348	347,375,348	200,000	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County, Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	200,000
Miscellaneous	50,000	69,069	19,069	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	19,069

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Net Position	20,533,081	19,812,261	(720,820)	GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development.	-	(200,000)
				GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	(19,069)
				To adjust budget for 90 day job vacancies.	(82,399)	(501,751)
				Total: Use of Net Position	(82,399)	(720,820)
<i>Total: Water and Sewer Operating Fund</i>			(501,751)		(82,399)	(501,751)
Administrative Support Fund (665)						
Use of Net Position	458,131	-	(458,131)	To adjust budget for 90 day job vacancies.	-	(458,131)
<i>Total: Administrative Support Fund</i>			(458,131)		-	(458,131)
Group Self-Insurance Fund (605)						
Use of Net Position	609,305	603,912	(5,393)	To adjust budget for 90 day job vacancies.	-	(5,393)
<i>Total: Group Self-Insurance Fund</i>			(5,393)		-	(5,393)
Risk Management Fund (602)						
Use of Net Position	2,499,755	4,499,755	2,000,000	GCID20200798 To tender the County's self-insured retention in the total amount of Two Million (\$2,000,000.00) Dollars to Argonaut Insurance Co. to effectuate a settlement in the matter of Robert Hayes, individually and as administrator of the Estate of Christopher Howard v. Gwinnett County.	2,000,000	2,000,000
<i>Total: Risk Management Fund</i>			2,000,000		2,000,000	2,000,000
Total Revenue Budget Adjustments			\$ 76,698,231		\$ 1,893,580	\$ 76,698,231

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 8/31/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Financial Services	\$ 10,007,377	\$ 9,970,080	\$ (37,297)	To adjust budget for 90 day job vacancies.	\$ -	\$ (37,297)
Transportation	25,616,315	25,483,343	(132,972)	To adjust budget for 90 day job vacancies.	(978)	(132,972)
Planning and Development	759,534	2,312,492	1,552,958	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	1,321,136
				License and Revenue Transition.	-	231,822
				Total: Planning and Development	-	1,552,958
Corrections	19,535,463	19,352,695	(182,768)	Transfer from Non-Departmental: Inmate Medical Reserve.	-	26,599
				To adjust budget for 90 day job vacancies.	(76,426)	(209,367)
				Total: Corrections	(76,426)	(182,768)
Community Services	14,705,354	14,588,026	(117,328)	To adjust budget for 90 day job vacancies.	(16,114)	(127,328)
				GCID20200698 Approval to accept a grant awarded by the Petco Foundation in the amount of \$10,000.00. These funds were received as a part of a Lifesaving Pets for Life gift intended to assist Animal Welfare with providing low or no cost vaccinations, sterilizations, as well as nutrition assistance.	-	10,000
				Total: Community Services	(16,114)	(117,328)
Community Services - Elections	11,013,658	10,884,486	(129,172)	To adjust budget for 90 day job vacancies.	(28,535)	(129,172)
Juvenile Court	8,702,916	9,484,020	781,104	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	517,036
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	336
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	82,378
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	77,246

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
				GCID20200290 Approval to accept grant funds from the Association County Commissioners of Georgia (ACCG) Civic Affairs Foundation, Inc. in the amount of \$2607.60 . Funding to be used for intern position that will assist in researching best practices and assist in inter-agency collaborations to establish a family treatment court. Approval to add intern position for the 2020 summer program . Approval for Chairman to execute grant documents and other necessary documents.	-	2,608
				Total: Juvenile Court	-	781,104
Sheriff	106,922,315	107,774,115	851,800	Transfer from Non-Departmental: Inmate Medical Reserve.	-	851,800
Judiciary	27,447,287	30,625,320	3,178,033	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,843,744
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	334,289
				Total: Judiciary	-	3,178,033
Probate Court	3,177,490	3,277,970	100,480	Transfer from Non-Departmental: Court Interpreters Reserve.	1,000	5,480
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	95,000
				Total: Probate Court	1,000	100,480
Solicitor General	6,428,565	6,429,065	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental:						
Contribution to Capital	22,951,335	52,536,847	29,585,512	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	29,585,512
Contribution to Local Transit	11,750,000	11,865,000	115,000	GCID20190722 Approval for the Chairman to accept a Surface Transportation Block Grant (STBG) that has been transferred to the Federal Transit Administration (FTA) in the amount of \$1,000,000.00 (80%). Funds are for a contribution to the Indian Trail Park and Ride Rehabilitation project (\$460,000.00) and to the Mid-Life Overhaul for Gwinnett County Transit Connector buses (\$540,000.00) with local matching funds (\$250,000.00).	-	115,000

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Court Interpreters	775,550	353,403	(422,147)	Transfer to Juvenile Court.	-	(82,378)
				Transfer to Judiciary.	-	(334,289)
				Transfer to Probate Court.	(1,000)	(5,480)
				Total: Reserves - Court Interpreters	(1,000)	(422,147)
Reserves - Court Reporters	300,000	198,000	(102,000)	Transfer to Juvenile Court.	-	(101,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(102,000)
Reserves - Indigent Defense	6,000,000	2,544,220	(3,455,780)	Transfer to Juvenile Court.	-	(517,036)
				Transfer to Judiciary.	-	(2,843,744)
				Transfer to Probate Court.	-	(95,000)
				Total: Reserves - Indigent Defense	-	(3,455,780)
Reserves - Prisoner Medical	1,670,881	792,146	(878,735)	Transfer to Corrections.	-	(26,599)
				Transfer to Sheriff.	-	(851,800)
				Transfer to Juvenile Court.	-	(336)
				Total: Reserves - Prisoner Medical	-	(878,735)
Other Governmental Agencies	515,000	3,715,000	3,200,000	GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete service delivery strategy and submit to Department of Community Affairs.	-	3,200,000
Total Non-Departmental			28,041,850	Total: Non-Departmental	(1,000)	28,041,850
<i>Total: General Fund</i>			33,907,188		(122,053)	33,907,188
Development and Enforcement Services District Fund (104)						
Planning and Development	13,527,529	13,262,322	(265,207)	To adjust budget for 90 day job vacancies.	-	(265,207)
<i>Total: Development and Enforcement Services District Fund</i>			(265,207)		-	(265,207)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,006,747	979,708	(27,039)	To adjust budget for 90 day job vacancies.	-	(27,039)
Fire and Emergency Services	133,938,946	133,851,120	(87,826)	To adjust budget for 90 day job vacancies.	-	(87,826)
<i>Total: Fire and Emergency Services District Fund</i>			(114,865)		-	(114,865)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Planning and Development	1,552,958	-	(1,552,958)	License and Revenue Transition.	-	(231,822)
				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(1,321,136)
				Total: Planning and Development	-	(1,552,958)
Police Services	131,307,314	131,346,027	38,713	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	-	(364,792)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	278,505
				Total: Police Services	-	38,713
Recorder's Court	2,139,896	2,216,202	76,306	Transfer from Non-Departmental: Indigent Defense Reserve.	3,500	37,306
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	39,000
				Total: Recorder's Court	3,500	76,306
Non-Departmental	6,598,020	9,100,746	2,502,726	Transfer to Recorder's Court - From Indigent Defense Reserve.	(3,500)	(37,306)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department.	-	3,086,637

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental (cont.)				GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs.	-	(382,605)
				Total: Non-Departmental	(3,500)	2,502,726
<i>Total: Police Services District Fund</i>			1,064,787		-	1,064,787
Recreation Fund (105)						
Community Services	44,399,215	44,205,403	(193,812)	GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Wood Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett.	-	3,000
				GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project.	-	10,000
				To adjust budget for 90 day job vacancies.	(8,757)	(206,812)
<i>Total: Recreation Fund</i>			(193,812)		(8,757)	(193,812)
The Exchange at Gwinnett TAD Fund (166)						
Planning and Development	-	19,062,525	19,062,525	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	19,062,525
Contribution to Fund Balance	-	19,422,475	19,422,475	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	19,422,475
<i>Total: The Exchange at Gwinnett TAD Fund</i>			38,485,000		-	38,485,000

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
The Exchange at Gwinnett TAD Debt Service Fund (966)						
Debt Service	-	1,389,737	1,389,737	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	1,389,737
<i>Total: The Exchange at Gwinnett TAD Debt Service Fund</i>			1,389,737		-	1,389,737
Street Lighting Fund (002)						
Transportation	7,580,514	8,113,565	533,051	GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program, Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88.	-	1,431
				GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656.	-	1,656
				GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50.	-	1,557
				GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Padens Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70.	-	1,724
				GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242.	-	1,242

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Transportation (cont.)				GCID20200264 Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting Improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd. with GATEWAY85 CID. Installation funded by 38% 2009 SPLOST and 62% 2014 SPLOST.	-	2,863
				GCID20200336 Approval of incorporation into the Gwinnett County Street Lighting Program Hickory Ridge with estimated upfront installation cost \$0.00, estimated annual revenue and operating cost \$3,744.	-	3,744
				GCID20200337 Approval of incorporation into the Gwinnett County Street Lighting Program Oakdale Woods phase 6 estimated upfront installation of \$0.00, estimated annual revenue and operating cost \$1,430.88.	-	1,431
				GCID20200338 Approval of incorporation into the Gwinnett County Street Lighting Program Quail Crossing at River Park estimated installation cost of \$10,791.51, estimated annual revenue and operating cost \$1,480.05.	-	1,480
				GCID20200339 Approval of incorporation into the Gwinnett County Street Lighting Program Burnside subdivision estimated upfront installation cost of \$10,059.76, estimated annual revenue and operating cost \$1,840.80.	-	1,841
				GCID20200692 Approval of an amendment to Section 86-14, Annual Rate for Street Light Assessments Based on Actual Cost, of the Code of Ordinances of Gwinnett County. Subject to approval as to form by the Law Department.	-	514,082
				Total: Transportation	-	533,051
Contribution to Fund Balance	93	258,665	258,572	GCID20200692 Approval of an amendment to Section 86-14, Annual Rate for Street Light Assessments Based on Actual Cost, of the Code of Ordinances of Gwinnett County. Subject to approval as to form by the Law Department.	-	258,572
Total: Street Lighting Fund			791,623		-	791,623

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	175,000	178,148	3,148	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	3,148
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			3,148		-	3,148
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	-	6,521	6,521	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	6,521
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			6,521		-	6,521
E-911 Fund (095)						
Police Services	22,706,465	22,414,706	(291,759)	To adjust budget for 90 day job vacancies.	(78,641)	(291,759)
Non-Departmental:						
Other Governmental Agencies	3,999,440	4,449,274	449,834	Transfer from Non-Departmental E-911 to Other Governmental Agencies (cities).	-	449,834
Non-Departmental E-911	454,038	4,204	(449,834)	Transfer from Non-Departmental E-911 to Other Governmental Agencies (cities).	-	(449,834)
				Total: Non-Departmental	-	-
<i>Total: E-911 Fund</i>			(291,759)		(78,641)	(291,759)
Police Special Justice Fund (070)						
Contribution to Fund Balance	-	71,010	71,010	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	71,010
<i>Total: Police Special Justice Fund</i>			71,010		-	71,010
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	200,000	310,747	110,747	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,806	110,747
<i>Total: Sheriff Special Justice Fund</i>			110,747		7,806	110,747
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	200,000	297,516	97,516	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	97,516
<i>Total: Sheriff Special Treasury Fund</i>			97,516		-	97,516

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Local Transit Operating Fund (515)						
Transportation	16,700,039	16,992,663	292,624	GCID20190722 Approval for the Chairman to accept a Surface Transportation Block Grant (STBG) that has been transferred to the Federal Transit Administration (FTA) in the amount of \$1,000,000.00 (80%). Funds are for a contribution to the Indian Trail Park and Ride Rehabilitation project (\$460,000.00) and to the Mid-Life Overhaul for Gwinnett County Transit Connector buses (\$540,000.00) with local matching funds (\$250,000.00).	-	115,000
				GCID20190956 Approval to apply for and accept Federal Transit Administration (FTA) Section 5307, 5337, and 5339 formula grant funds and two Congestion Mitigation and Air Quality (CMAQ) awards which will provide Federal assistance for operating expenses and a capital plan 2020 and 2021 in a total amount not to exceed \$13,347,206.76.	177,624	177,624
<i>Total: Local Transit Operating Fund</i>			292,624		177,624	292,624
Solid Waste Operating Fund (595)						
Support Services	40,797,294	42,741,405	1,944,111	To adjust budget for 90 day job vacancies.	-	(19,847)
				GCID20200588 Approval for the Chairman to execute the Second Amendments to the Agreements for Residential Solid Waste Collection and Disposal and Collection of Residential Single-Stream Recovered Material between Advanced Disposal Solutions of Atlanta, LLC; BFI Waste Services, LLC, d/b/a Republic Services of Georgia; Sanitation Solutions, Inc.; Southern Sanitation, Inc.; and Waste Pro of Georgia, Inc.	-	1,963,958
				Total: Support Services	-	1,944,111
Working Capital Reserve	2,161,005	492,242	(1,668,763)	To adjust budget for 90 day job vacancies.	-	19,847
				GCID20200588 Approval for the Chairman to execute the Second Amendments to the Agreements for Residential Solid Waste Collection and Disposal and Collection of Residential Single-Stream Recovered Material between Advanced Disposal Solutions of Atlanta, LLC; BFI Waste Services, LLC, d/b/a Republic Services of Georgia; Sanitation Solutions, Inc.; Southern Sanitation, Inc.; and Waste Pro of Georgia, Inc.	-	(1,688,610)
				Total: Working Capital Reserve	-	(1,668,763)
<i>Total: Solid Waste Operating Fund</i>			74 275,348		-	275,348

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Planning and Development	979,087	949,019	(30,068)	To adjust budget for 90 day job vacancies.	-	(30,068)
Water Resources	29,478,244	29,410,405	(67,839)	To adjust budget for 90 day job vacancies.	-	(67,839)
Working Capital Reserve	-	131,807	131,807	GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC.	-	57,851
				To adjust budget for 90 day job vacancies.	-	73,956
				Total: Working Capital Reserve	-	131,807
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900
Water and Sewer Operating Fund (501)						
Planning and Development	1,021,277	1,004,506	(16,771)	To adjust budget for 90 day job vacancies.	-	(16,771)
Water Resources	384,747,081	384,262,101	(484,980)	To adjust budget for 90 day job vacancies.	(82,399)	(484,980)
<i>Total: Water and Sewer Operating Fund</i>			(501,751)		(82,399)	(501,751)
Administrative Support Fund (665)						
County Administration	5,746,408	5,621,499	(124,909)	To adjust budget for 90 day job vacancies.	(67,346)	(124,909)
Financial Services	11,531,257	11,466,735	(64,522)	To adjust budget for 90 day job vacancies.	-	(64,522)
Human Resources	4,571,076	4,452,142	(118,934)	To adjust budget for 90 day job vacancies.	(44,365)	(118,934)
Information Technology	44,316,813	43,602,861	(713,952)	To adjust budget for 90 day job vacancies.	(186,876)	(713,952)
Law	2,766,292	2,783,923	17,631	To adjust budget for 90 day job vacancies.	-	(121,369)
				GCID20200385 Approval of the March 31, 2020 Monthly Financial Status Report and ratification of all budget amendments. Approval of a Resolution amending the fiscal year 2020 budget.	-	139,000
				Total: Law	-	17,631
Support Services	16,627,565	16,529,344	(98,221)	To adjust budget for 90 day job vacancies.	-	(98,221)
Working Capital Reserve	-	644,776	644,776	To adjust budget for 90 day job vacancies.	298,587	644,776
				Total: Working Capital Reserve	298,587	644,776
<i>Total: Administrative Support Fund</i>			(458,131)		-	(458,131)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management Fund (610)						
Support Services	8,148,517	8,113,399	(35,118)	To adjust budget for 90 day job vacancies.	(17,834)	(35,118)
Non-Departmental	720,590	770,590	50,000	GCID20200479 Award BL034-20, Government Annex and Fleet Management parking lot improvements, to low bidder, The Surface Masters, Inc. amount not to exceed \$553,154.00.	-	50,000
Working Capital Reserve	249,451	234,569	(14,882)	GCID20200479 Award BL034-20, Government Annex and Fleet Management parking lot improvements, to low bidder, The Surface Masters, Inc. amount not to exceed \$553,154.00.	-	(50,000)
				To adjust budget for 90 day job vacancies.	17,834	35,118
				Total: Working Capital Reserve	17,834	(14,882)
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	67,473,604	67,468,211	(5,393)	To adjust budget for 90 day job vacancies.	-	(5,393)
<i>Total: Group Self-Insurance Fund</i>			(5,393)		-	(5,393)
Risk Management Fund (602)						
Financial Services	9,482,112	11,482,112	2,000,000	GCID20200798 To tender the County's self-insured retention in the total amount of Two Million (\$2,000,000.00) Dollars to Argonaut Insurance Co. to effectuate a settlement in the matter of Robert Hayes, individually and as administrator of the Estate of Christopher Howard v. Gwinnett County.	2,000,000	2,000,000
<i>Total: Risk Management Fund</i>			2,000,000		2,000,000	2,000,000
Total Appropriation Budget Adjustments			\$ 76,698,231		\$ 1,893,580	\$ 76,698,231