



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MAY 31, 2021
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

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

DATE: June 23, 2021

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

This report includes:

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

EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in May and early June, including: 1) the completion of the actuarial reports on the County's Defined Benefit Pension and Other Post-Employment Benefit Plans; 2) the mailing of annual assessment notices for personal property; and 3) the continuation of fiscal year 2022 budget preparation. Highlights from these activities, as well as an update on residential and commercial real property tax appeals, are discussed below.

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

Overview of Financial Variances

Property tax revenues across all tax-related funds are up approximately \$11.7 million, or 52.8 percent, compared to this same time last year, primarily due to timing. Real and personal property tax bills are usually due October 15, but last year the deadline was extended until December 1 due to the pandemic. As a result of the extended due date and outstanding appeals being settled, there has been an increase in prior year real and personal property taxes being collected in the current year. The delayed tax bill deadline also resulted in a year-over-year increase in tax commissions (charges for services) in the General Fund.

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

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

The County continues to monitor revenues and expenses/expenditures that have been affected by the COVID-19 pandemic. Revenues with year-over-year decreases that appear to be related to the pandemic include:

- Fines and forfeitures in the General Fund, partially due to reduced activity in the courts
- Charges for services in the Local Transit Operating Fund, due to the suspension of fare box collections beginning on March 30, 2020; although local fare box collections resumed in November 2020 and commuter fare box collections resumed in February 2021, revenues remain down compared to last year due to buses operating at limited capacity on a reduced schedule

With the lifting or relaxing of some pandemic-related restrictions since the beginning of the current year, certain revenues reflect signs of recovery. The following revenues are showing year-over-year increases as the County returns to normalcy:

- Fines and forfeitures in the Police Services District Fund as additional court calendars are added to work through the backlog
- Charges for services in the Recreation Fund, due to increased participation in youth programs, summer camps, park activities at community centers, and aquatic center activities
- Miscellaneous revenues in the Recreation Fund, due to an increase in recreational facility rentals
- Hotel/motel tax revenues in the Tourism Fund, due to increases in occupancy rates and average daily room rates
- Miscellaneous revenues in the Economic Development Operating Fund, due to an increase in facility rentals by film production companies

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

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

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

The County's actuarial firm, Cavanaugh Macdonald Consulting, LLC, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefit Plans. As of January 1, 2021, the DB Pension Plan is funded at 85.67 percent, which is up from last year's funded level of 79.90 percent, and the County's OPEB Plan is funded at 82.31 percent, which is up from last year's funded level of 72.39 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

Assessment Notices for Personal Property

Annual Notices of Assessment for personal property including boats, airplanes, and business equipment were mailed on May 21, 2021. Property owners have 45 days from the date of the assessment notice to appeal. For information about the appeals process, see the [Tax Assessor's Office](#) webpage.

Residential and Commercial Real Property Tax Appeals

Annual Notices of Assessment were mailed to all owners of residential and commercial real property on April 23, 2021. During the 45-day appeal period, taxpayers filed 5,045 residential and commercial real property tax appeals, a 61 percent decrease from the number of real property appeals filed last year. As of June 14, 2021, 19 percent of the appeals have been settled.

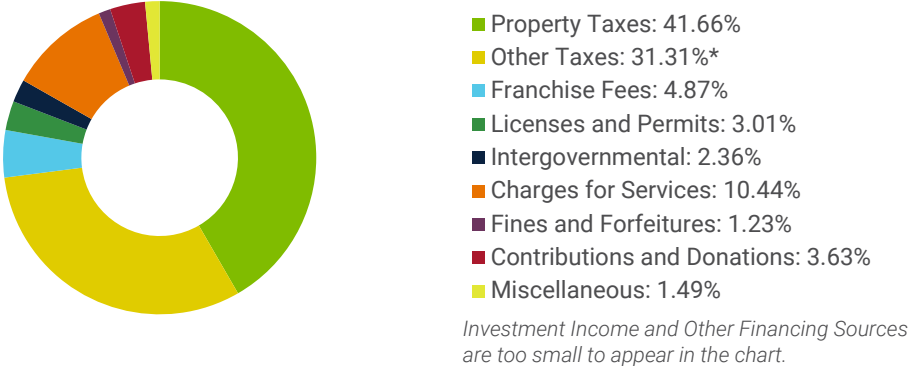
2022 Budget Preparation

Departments have submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets, and the capital review team convened on June 14 to begin the evaluation process. Departments are currently developing their fiscal year 2022 operating budgets and will submit them in July.

GENERAL FUND (PAGE 11)

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

**GENERAL FUND
2021 YTD REVENUES BY CATEGORY**



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

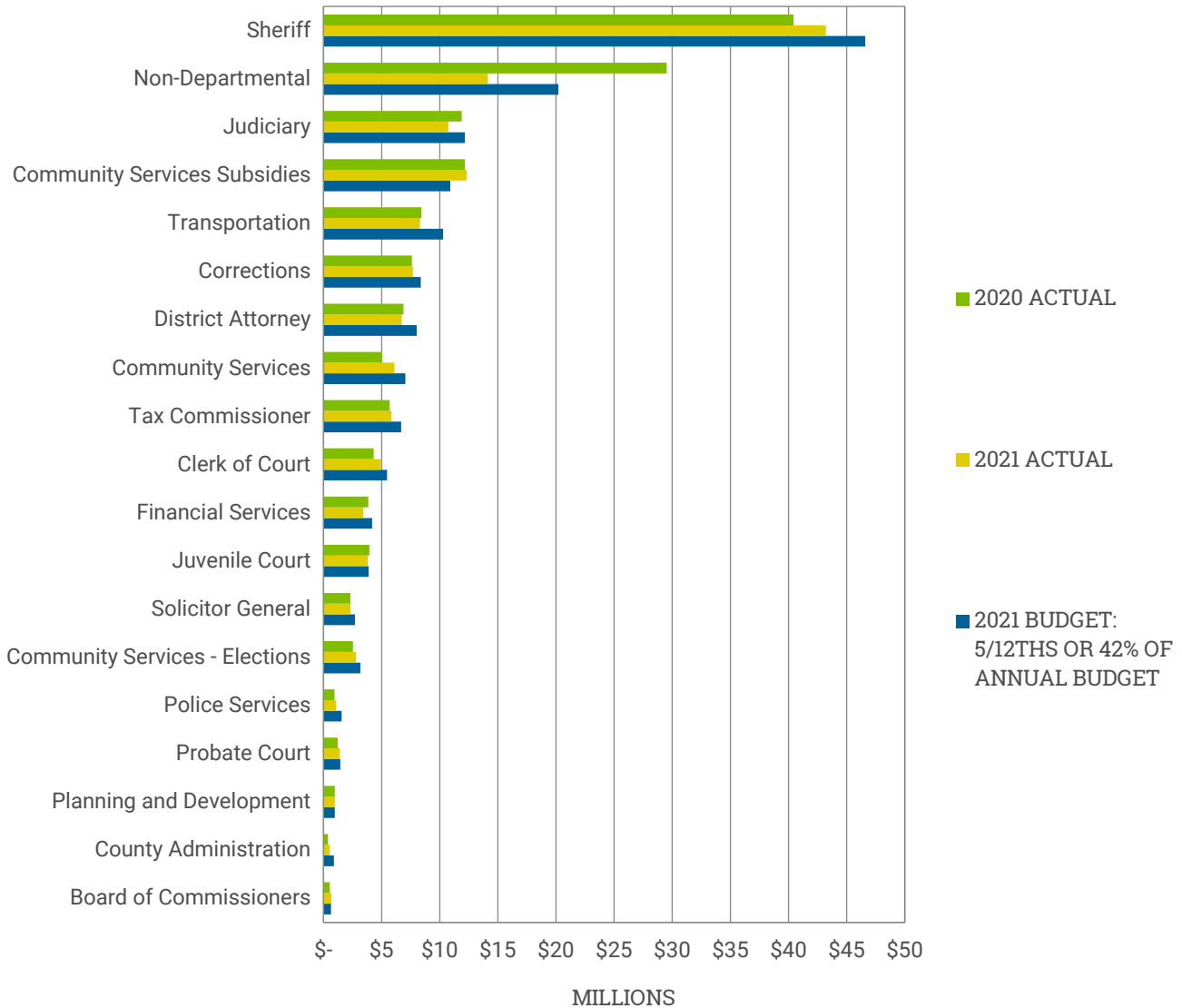
Current year motor vehicle taxes, current year title ad valorem taxes, and prior year property taxes make up approximately 41.7 percent of year-to-date revenues in the General Fund. The property tax percentage will increase later in the year when property taxes are collected. Property taxes represent approximately 75 percent of the fund’s annual revenue budget.

Title ad valorem taxes are up \$4.6 million, or 31.7 percent, over last year due to increases in auto sales.

Licenses and permits revenues in the General Fund are up approximately \$395,400, or 26.1 percent, compared to last year and have returned to pre-pandemic levels. The year-over-year increase is partially attributable to recording weapons carry permits in licenses and permits this year; previously, they were recorded under charges for services. Additionally, business license revenues reflect an increase over last year because the business license due date was extended from April 1 to July 1 in 2020.

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

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



Support Services is too small to appear in the chart.

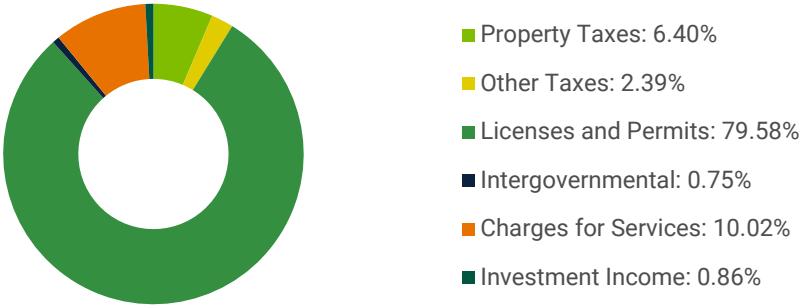
Non-departmental expenditures in the General Fund are down approximately \$15.4 million, or 52.1 percent, compared to this same time last year. This is primarily attributable to an \$8.5 million decrease in contributions to capital as fewer contributions to capital funds are budgeted for 2021; a \$3.6 million decrease in payments to other governmental agencies, primarily due to one-time payments made to Gwinnett’s cities in 2020 as a result of a Service Delivery Strategy agreement; and a \$3.4 million decrease in contributions to local transit due to available grant funds.

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

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

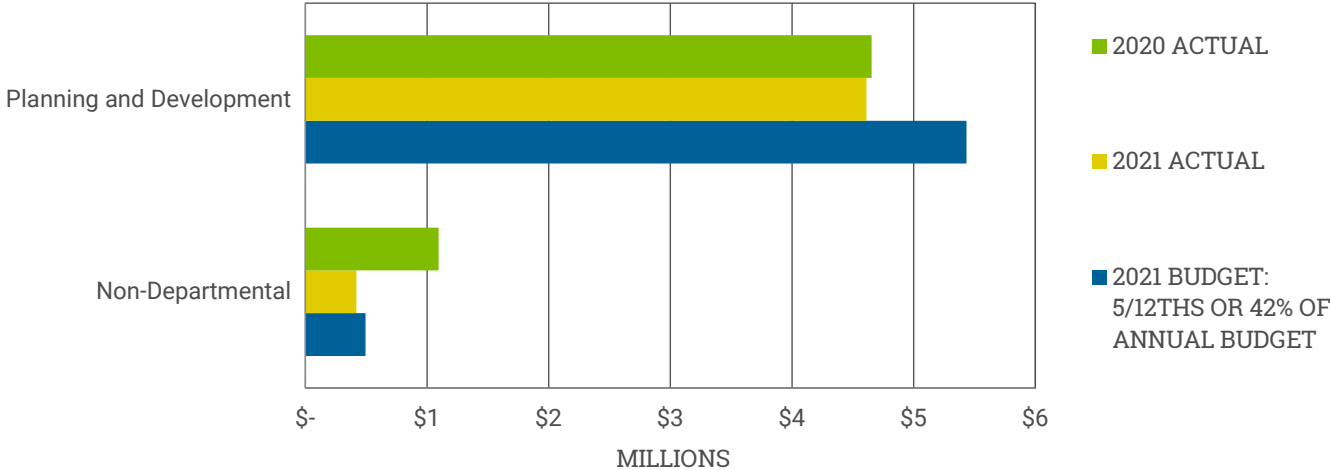
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY**



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

Licenses and permits revenues in the Development and Enforcement Services District Fund are up approximately \$898,200, or 52.4 percent, compared to last year. This is primarily due to increases in building construction. The number of licenses and permits issued through May increased from 3,303 in 2020 to 4,902 in 2021.

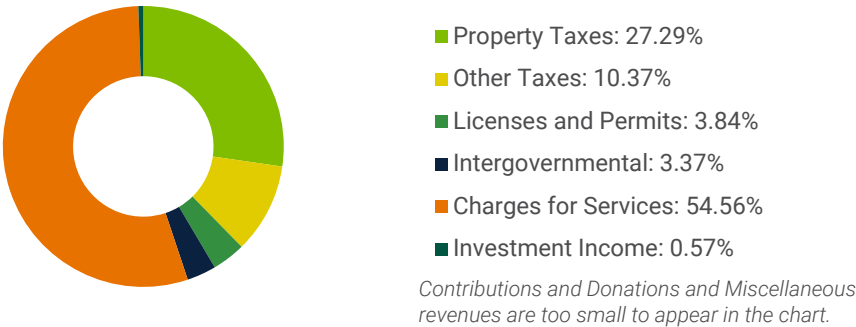
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2020 – 2021 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

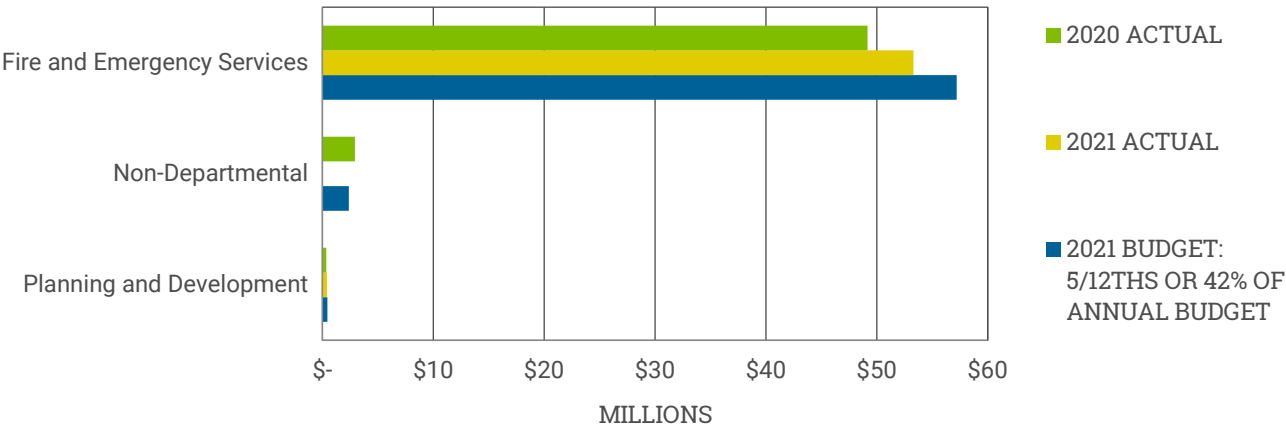
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY**



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

Charges for services in the Fire and Emergency Services District Fund are up approximately \$683,900, or 14.6 percent, compared to this same time last year, primarily due to an increase in the number of ambulance transports of approximately 3,500. While the increase in transports is significant, they are not fully reflected in this year’s revenues due to a shift in payer mix to more uninsured patients, which has resulted in a lower collection rate. Additionally, a large percentage of this year’s increase in transports occurred in April and May, for which revenues have not yet been collected.

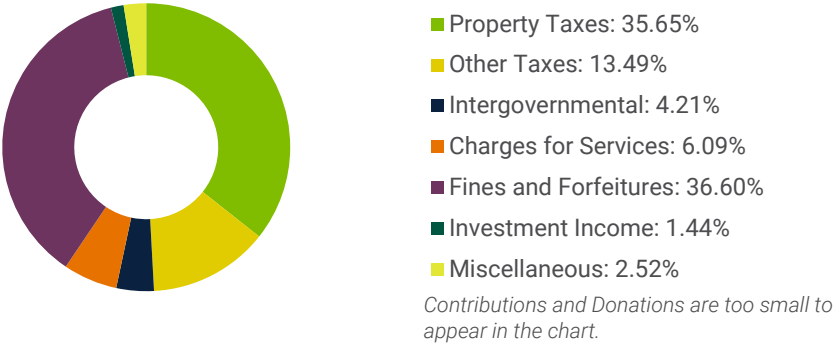
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2020 – 2021 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 16)

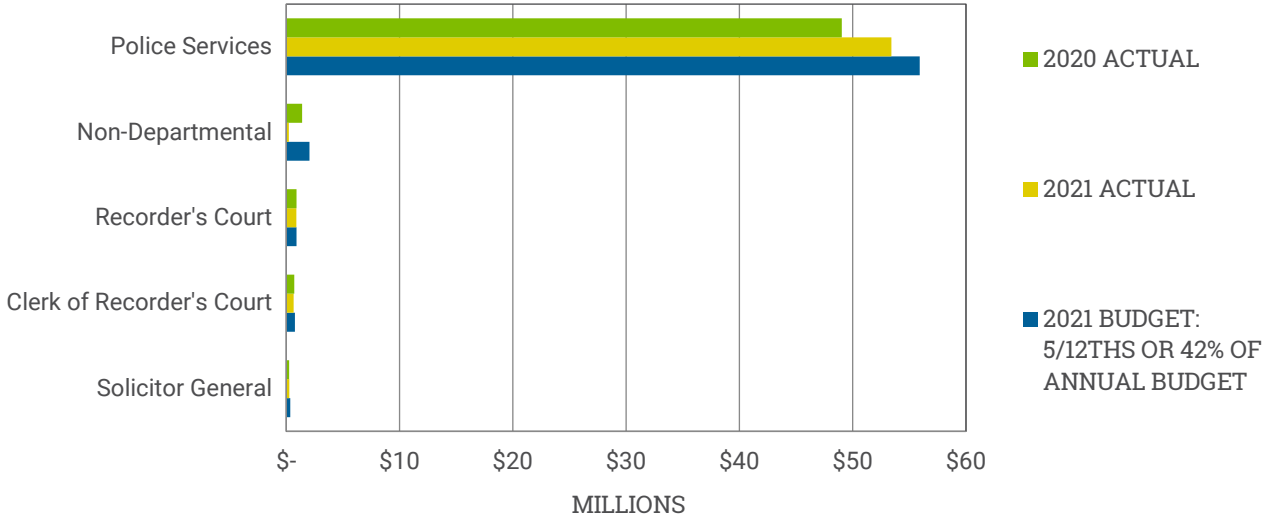
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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

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



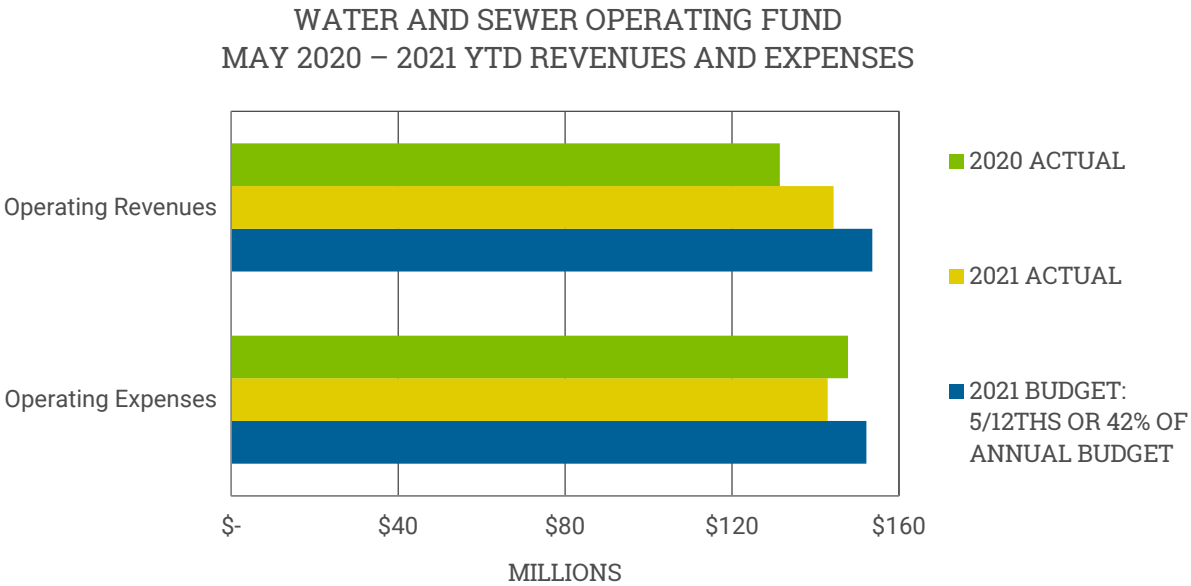
Although current year-to-date revenues collected are from multiple revenue sources, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 79 percent of the fund’s annual revenue budget.

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



WATER & SEWER OPERATING FUND (PAGE 49)

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



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$12.9 million, or 9.8 percent, compared to last year, primarily due to 2021 rate increases for both water and sewer.

Revenues in the Water and Sewer Operating Fund are approximately \$12.9 million, or 9.8 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2020. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$4.9 million, or 3.3 percent, compared to last year. The capital project fund currently has adequate funding; therefore, contributions from the operating fund to the capital fund have been reduced for 2021. The decrease is partially offset by an increase in debt service due to the issuance of bonds in December 2020, as well as an increase in personal services expenses.

Expenses in the Water and Sewer Operating Fund are approximately \$9.3 million, or 6.1 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

OTHER FUNDS

Expenditures in the Recreation Fund are up approximately \$1.8 million, or 12.3 percent, compared to last year, primarily due to increases in indirect costs, pandemic-related hazard pay, contributions to capital, utility costs, and employee benefit costs.

RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is down approximately \$3.0 million compared to this same time last year, primarily due to lower interest rates on short-term securities, which is where the majority of the County's operating fund investments reside. Investment income for 2021 is expected to continue to trail last year.

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

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

Charges for services in the Authority Imaging Fund are up approximately \$260,200, or 87.4 percent, compared to last year and are currently exceeding budgeted expectations. This is due to an increase in e-filings for criminal cases.

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General Fund (001)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 173,289,083	\$ 173,289,083	\$ 173,289,083			
Revenues:						
Taxes	\$ 311,569,691	\$ 311,569,691	\$ 49,358,427	15.84%	\$ 40,731,714	12.90%
Licenses and Permits	4,603,850	4,603,850	1,910,692	41.50%	1,515,303	32.31%
Intergovernmental	3,357,091	3,357,091	1,498,028	44.62%	1,200,271	31.53%
Charges for Services	27,568,667	27,568,667	6,620,255	24.01%	5,867,684	22.05%
Fines and Forfeitures	2,906,893	2,906,893	778,005	26.76%	1,016,329	27.97%
Investment Income	282,045	282,045	104,494	37.05%	893,947	58.23%
Contributions and Donations	70,250	2,353,958	2,300,339	97.72%	5,155	3.28%
Miscellaneous	1,566,462	1,566,462	945,424	60.35%	970,086	43.92%
Other Financing Sources	-	-	27,727	-	78,742	47.72%
Revenues without Use of Fund Balance	351,924,949	354,208,657	63,543,391	17.94%	52,279,231	14.58%
Use of Fund Balance	18,864,373	18,435,042	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 370,789,322	\$ 372,643,699	\$ 63,543,391	17.05%	\$ 52,279,231	12.98%
Appropriations:						
Board of Commissioners	\$ 1,536,793	\$ 1,536,793	\$ 668,150	43.48%	\$ 548,500	35.84%
County Administration	2,205,659	2,156,155	543,159	25.19%	385,211	24.70%
Financial Services	10,025,621	10,025,621	3,426,390	34.18%	3,858,485	38.56%
Tax Commissioner	16,022,750	16,022,750	5,846,741	36.49%	5,689,028	37.52%
Transportation	24,892,267	24,692,732	8,306,399	33.64%	8,422,500	33.00%
Planning and Development	2,316,336	2,316,336	965,180	41.67%	967,964	41.86%
Police Services	3,740,744	3,740,744	1,087,812	29.08%	945,340	31.88%
Corrections	20,098,149	20,090,393	7,690,554	38.28%	7,603,609	39.11%
Community Services	16,956,874	16,894,320	6,100,767	36.11%	5,036,583	34.45%
Community Services Subsidies:						
Atlanta Regional Commission	1,265,140	1,265,140	518,715	41.00%	510,190	42.34%
Board of Health	2,074,641	2,074,641	1,037,321	50.00%	786,733	49.96%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
HomeFirst Gwinnett	600,000	600,000	-	0.00%	-	-
Library In-House Services	1,064,070	1,064,070	264,314	24.84%	301,063	26.50%
Library Subsidy	19,312,183	19,312,183	9,656,092	50.00%	9,706,463	50.00%
Mental Health	793,341	793,341	396,671	50.00%	396,711	50.01%
Total Community Services Subsidies	26,163,799	26,163,799	12,328,333	47.12%	12,156,380	48.14%
Community Services - Elections	5,422,418	7,614,928	2,788,377	36.62%	2,525,833	23.05%
Juvenile Court	8,787,291	9,303,791	3,808,974	40.94%	3,945,767	42.18%
Sheriff	111,219,047	111,841,547	43,218,497	38.64%	40,423,445	37.59%
Clerk of Court	13,124,317	13,124,317	4,926,329	37.54%	4,311,080	35.56%

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General Fund (001)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Judiciary	26,844,236	29,193,736	10,744,534	36.80%	11,886,222	39.64%
Probate Court	3,384,893	3,467,393	1,402,673	40.45%	1,219,728	37.39%
District Attorney	19,247,754	19,247,754	6,727,692	34.95%	6,882,254	36.91%
Solicitor General	6,494,601	6,495,101	2,322,923	35.76%	2,307,527	35.89%
Support Services	163,337	248,337	146,522	59.00%	58,997	35.57%
Non-Departmental:						
Contingency	2,700,000	2,615,000	-	0.00%	-	0.00%
Contribution to Airport	810,000	810,000	337,500	41.67%	16,667	41.67%
Contribution to Capital	21,590,058	21,590,058	8,995,858	41.67%	17,512,282	33.33%
Contribution to Local Transit	3,500,000	3,500,000	1,458,333	41.67%	4,895,833	41.67%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	-	-	-	-	980,000	98.00%
Medical Examiner	1,537,038	1,537,038	759,838	49.44%	545,004	41.23%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	150,000	150,000	57,100	38.07%	57,145	38.10%
Reserves - Compensation	3,699,574	3,699,574	-	0.00%	-	0.00%
Reserves - Court Interpreters	751,750	408,750	-	0.00%	-	0.00%
Reserves - Court Reporters	223,121	121,121	-	0.00%	-	0.00%
Reserves - Decision Packages & Communication Improvements	3,000,000	3,000,000	-	0.00%	-	-
Reserves - Elections	815,500	815,500	-	0.00%	-	-
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,630,000	3,126,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,503,799	862,515	-	0.00%	-	0.00%
800 MHZ Maintenance	3,047,596	3,047,596	1,065,693	34.97%	465,119	16.60%
Other Governmental Agencies	515,000	515,000	34,370	6.67%	3,630,473	97.72%
Other Miscellaneous	750,000	750,000	30,719	4.10%	16,233	5.79%
Total Non-Departmental	52,142,436	48,467,152	14,139,411	29.17%	29,518,756	34.29%
TOTAL APPROPRIATIONS	\$ 370,789,322	\$ 372,643,699	\$ 137,189,417	36.82%	\$ 148,693,209	36.90%
Projected Fund Balance December 31	\$ 154,424,710	\$ 154,854,041				
Fund Balance as of Report Date			\$ 99,643,057			

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Development & Enforcement District Fund (104)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 11,383,081	\$ 11,383,081	\$ 11,383,081			
Revenues:						
Taxes	\$ 8,111,846	\$ 8,111,846	\$ 288,480	3.56%	\$ 168,551	2.17%
Licenses and Permits	3,699,150	3,699,150	2,612,223	70.62%	1,714,019	40.11%
Intergovernmental	54,000	54,000	24,577	45.51%	16,263	40.66%
Charges for Services	207,820	207,820	328,857	158.24%	332,827	58.01%
Investment Income	28,100	28,100	28,326	100.80%	81,176	49.20%
Revenues without Use of Fund Balance	12,100,916	12,100,916	3,282,463	27.13%	2,312,836	18.05%
Use of Fund Balance	2,274,605	2,127,253	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,375,521	\$ 14,228,169	\$ 3,282,463	23.07%	\$ 2,312,836	14.25%
Appropriations:						
Planning and Development	\$ 13,189,021	\$ 13,041,669	\$ 4,611,762	35.36%	\$ 4,654,192	34.87%
Non-Departmental:						
Cultural and Artistic Design	50,000	50,000	50,000	100.00%	-	-
Reserves - Compensation	162,000	162,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	970,500	970,500	368,750	38.00%	1,095,764	40.35%
Total Non-Departmental	1,186,500	1,186,500	418,750	35.29%	1,095,764	38.02%
TOTAL APPROPRIATIONS	\$ 14,375,521	\$ 14,228,169	\$ 5,030,512	35.36%	\$ 5,749,956	35.43%
Projected Fund Balance December 31	\$ 9,108,476	\$ 9,255,828				
Fund Balance as of Report Date			\$ 9,635,032			

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Fire and EMS District Fund (102)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 67,702,702	\$ 67,702,702	\$ 67,702,702			
Revenues:						
Taxes	\$ 107,392,820	\$ 107,392,820	\$ 3,698,092	3.44%	\$ 2,320,889	2.23%
Licenses and Permits	912,992	912,992	376,996	41.29%	310,767	33.95%
Intergovernmental	738,500	738,500	330,780	44.79%	251,712	35.39%
Charges for Services	15,670,060	15,670,060	5,357,374	34.19%	4,673,475	29.92%
Investment Income	103,970	103,970	55,671	53.55%	347,990	58.98%
Contributions and Donations	-	-	1,195	-	100	-
Miscellaneous	3,000	3,000	13,222	440.73%	53,134	1,771.13%
Revenues without Use of Fund Balance	124,821,342	124,821,342	9,833,330	7.88%	7,958,067	6.54%
Use of Fund Balance	19,316,251	19,274,319	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,137,593	\$ 144,095,661	\$ 9,833,330	6.82%	\$ 7,958,067	5.44%
Appropriations:						
Planning and Development	\$ 1,110,620	\$ 1,089,740	\$ 407,733	37.42%	\$ 343,487	34.12%
Fire and Emergency Services	137,315,973	137,294,921	53,310,894	38.83%	49,164,861	36.83%
Non-Departmental:						
Reserves - Compensation	4,679,000	4,679,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	920,000	920,000	-	0.00%	2,933,533	30.18%
Total Non-Departmental	5,711,000	5,711,000	-	0.00%	2,933,533	24.61%
TOTAL APPROPRIATIONS	\$ 144,137,593	\$ 144,095,661	\$ 53,718,627	37.28%	\$ 52,441,881	35.82%
Projected Fund Balance December 31	\$ 48,386,451	\$ 48,428,383				
Fund Balance as of Report Date			\$ 23,817,405			

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Loganville EMS District Fund (103)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 641,861	\$ 641,861	\$ 641,861			
Revenues:						
Investment Income	\$ 1,686	\$ 1,686	\$ 1,474	87.43%	\$ 3,613	31.42%
Revenues without Use of Fund Balance	1,686	1,686	1,474	87.43%	3,613	31.42%
Use of Fund Balance	60,371	60,371	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,057	\$ 62,057	\$ 1,474	2.38%	\$ 3,613	6.67%
Appropriations:						
Loganville EMS	\$ 62,057	\$ 62,057	\$ 1,467	2.36%	\$ 1,680	3.10%
TOTAL APPROPRIATIONS	\$ 62,057	\$ 62,057	\$ 1,467	2.36%	\$ 1,680	3.10%
Projected Fund Balance December 31	\$ 581,490	\$ 581,490				
Fund Balance as of Report Date			\$ 641,868			

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Police Services District Fund (106)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 87,592,201	\$ 87,592,201	\$ 87,592,201			
Revenues:						
Taxes	\$ 78,588,995	\$ 78,588,995	\$ 2,810,422	3.58%	\$ 1,040,316	2.45%
Insurance Premium Taxes	36,349,300	36,349,300	-	0.00%	-	0.00%
Intergovernmental	298,900	298,900	240,907	80.60%	91,186	31.68%
Charges for Services	905,750	905,750	348,260	38.45%	404,281	39.65%
Fines and Forfeitures	4,923,698	4,923,698	2,093,300	42.51%	1,929,126	25.09%
Investment Income	171,410	171,410	82,184	47.95%	477,419	47.74%
Contributions and Donations	-	2,500	2,500	100.00%	-	-
Miscellaneous	297,200	301,200	144,224	47.88%	131,073	42.56%
Other Financing Sources	-	-	-	-	446	-
Revenues without Use of Fund Balance	121,535,253	121,541,753	5,721,797	4.71%	4,073,847	4.61%
Use of Fund Balance	22,450,197	22,400,717	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 143,985,450	\$ 143,942,470	\$ 5,721,797	3.98%	\$ 4,073,847	2.80%
Appropriations:						
Police Services	\$ 134,129,516	\$ 134,211,536	\$ 53,421,867	39.80%	\$ 49,032,139	37.27%
Recorder's Court	2,105,796	2,179,546	885,851	40.64%	896,911	40.58%
Solicitor General	831,691	831,691	264,488	31.80%	247,700	33.04%
Clerk of Recorder's Court	1,810,197	1,810,197	647,500	35.77%	697,783	37.27%
Non-Departmental:						
Reserves - Compensation	3,010,000	3,010,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Non-Departmental Police	1,922,250	1,723,500	222,500	12.91%	1,394,677	20.59%
Total Non-Departmental	5,108,250	4,909,500	222,500	4.53%	1,394,677	15.31%
TOTAL APPROPRIATIONS	\$ 143,985,450	\$ 143,942,470	\$ 55,442,205	38.52%	\$ 52,269,211	35.93%
Projected Fund Balance December 31	\$ 65,142,004	\$ 65,191,484				
Fund Balance as of Report Date			\$ 37,871,794			

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Recreation Fund (105)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 21,086,593	\$ 21,086,593	\$ 21,086,593			
Revenues:						
Taxes	\$ 34,337,521	\$ 34,337,521	\$ 1,164,932	3.39%	\$ 696,314	2.20%
Intergovernmental	405,277	405,277	111,384	27.48%	65,462	32.31%
Charges for Services	3,386,761	3,386,761	934,062	27.58%	571,066	11.41%
Investment Income	39,340	39,340	29,747	75.62%	98,826	43.54%
Contributions and Donations	50,900	50,900	-	0.00%	13,000	50.19%
Miscellaneous	1,886,338	1,886,338	1,218,567	64.60%	601,397	22.70%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	40,128,067	40,128,067	3,458,692	8.62%	2,046,065	5.15%
Use of Fund Balance	10,344,759	10,205,813	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,472,826	\$ 50,333,880	\$ 3,458,692	6.87%	\$ 2,046,065	4.42%
Appropriations:						
Community Services	\$ 47,555,893	\$ 47,416,947	\$ 15,411,717	32.50%	\$ 13,963,857	31.55%
Support Services	274,516	274,516	68,201	24.84%	64,282	22.72%
Non-Departmental:						
Reserves - Compensation	733,000	733,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,894,417	1,894,417	783,090	41.34%	458,522	32.97%
Total Non-Departmental	2,642,417	2,642,417	783,090	29.64%	458,522	26.70%
TOTAL APPROPRIATIONS	\$ 50,472,826	\$ 50,333,880	\$ 16,263,008	32.31%	\$ 14,486,661	31.32%
Projected Fund Balance December 31	\$ 10,741,834	\$ 10,880,780				
Fund Balance as of Report Date			\$ 8,282,277			

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Economic Development Tax Fund (160)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 9,392,803	\$ 9,392,803	\$ 9,392,803			
Revenues:						
Taxes	\$ 9,785,509	\$ 9,785,509	\$ 334,450	3.42%	\$ -	-
Intergovernmental	-	-	31,108	-	-	-
Investment Income	-	-	183	-	-	-
TOTAL REVENUES	<u>\$ 9,785,509</u>	<u>\$ 9,785,509</u>	<u>\$ 365,741</u>	3.74%	<u>\$ -</u>	-
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 9,665,386	\$ 9,665,386	\$ 1,940,766	20.08%	\$ -	-
Total Non-Departmental	<u>9,665,386</u>	<u>9,665,386</u>	<u>1,940,766</u>	20.08%	<u>-</u>	-
Appropriations without Contribution to Fund Balance	9,665,386	9,665,386	1,940,766	20.08%	-	-
Contribution to Fund Balance	120,123	120,123	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 9,785,509</u>	<u>\$ 9,785,509</u>	<u>\$ 1,940,766</u>	19.83%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 9,512,926	\$ 9,512,926				
Fund Balance as of Report Date			\$ 7,817,778			

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Gwinnett Place TAD Fund (165)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 2,419,894	\$ 2,419,894	\$ 2,419,894			
Revenues:						
Taxes	\$ -	\$ -	\$ 66,272	-	\$ 7,318	-
TOTAL REVENUES	\$ -	\$ -	\$ 66,272	-	\$ 7,318	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,419,894	\$ 2,419,894				
Fund Balance as of Report Date			\$ 2,486,166			

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Indian Trail TAD Fund (162)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 2,973,272	\$ 2,973,272	\$ 2,973,272			
Revenues:						
Taxes	\$ -	\$ -	\$ 139,458	-	\$ 20,345	-
TOTAL REVENUES	\$ -	\$ -	\$ 139,458	-	\$ 20,345	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,973,272	\$ 2,973,272				
Fund Balance as of Report Date			\$ 3,112,730			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 8,737,318	\$ 8,737,318	\$ 8,737,318			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,052,299	-	\$ 11,916	-
Investment Income	-	-	1,556	-	26,370	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,053,855	-	\$ 38,286	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 8,737,318	\$ 8,737,318				
Fund Balance as of Report Date			\$ 9,791,173			

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Lake Lucerne TAD Fund (164)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 375,456	\$ 375,456	\$ 375,456			
Revenues:						
Taxes	\$ -	\$ -	\$ 29,595	-	\$ 3,387	-
TOTAL REVENUES	\$ -	\$ -	\$ 29,595	-	\$ 3,387	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 375,456	\$ 375,456				
Fund Balance as of Report Date			\$ 405,051			

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Park Place TAD Fund (163)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 1,911,928	\$ 1,911,928	\$ 1,911,928			
Revenues:						
Taxes	\$ -	\$ -	\$ 80,314	-	\$ 10,574	-
TOTAL REVENUES	\$ -	\$ -	\$ 80,314	-	\$ 10,574	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,911,928	\$ 1,911,928				
Fund Balance as of Report Date			\$ 1,992,242			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 28,121,763	\$ 28,121,763	\$ 28,121,763			
Revenues:						
Taxes	\$ -	\$ -	\$ 121,967	-	\$ -	-
Investment Income	-	-	4,270	-	-	-
Revenues without Use of Fund Balance	-	-	126,237	-	-	-
Use of Fund Balance	15,867,723	15,867,723	-	0.00%	-	-
TOTAL REVENUES	\$ 15,867,723	\$ 15,867,723	\$ 126,237	0.80%	\$ -	-
Appropriations:						
Planning and Development	\$ 15,867,723	\$ 15,867,723	\$ 419,961	2.65%	\$ -	-
TOTAL APPROPRIATIONS	\$ 15,867,723	\$ 15,867,723	\$ 419,961	2.65%	\$ -	-
Projected Fund Balance December 31	\$ 12,254,040	\$ 12,254,040				
Fund Balance as of Report Date			\$ 27,828,039			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 2,082	\$ 2,082	\$ 2,082			
Revenues:						
Investment Income	\$ -	\$ -	\$ 1,067	-	\$ -	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,067</u>	0.04%	<u>\$ -</u>	-
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,082	\$ 2,082				
Fund Balance as of Report Date			\$ 3,149			

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Speed Hump Fund (003)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 851,391	\$ 851,391	\$ 851,391			
Revenues:						
Charges for Services	\$ 438,750	\$ 438,750	\$ 2,175	0.50%	\$ 1,252	0.99%
Investment Income	2,810	2,810	157	5.59%	8,119	41.64%
TOTAL REVENUES	<u>\$ 441,560</u>	<u>\$ 441,560</u>	<u>\$ 2,332</u>	0.53%	<u>\$ 9,371</u>	2.15%
Appropriations:						
Transportation	\$ 432,036	\$ 432,036	\$ 90,229	20.88%	\$ 38,216	8.77%
Appropriations without Contribution to Fund Balance	432,036	432,036	90,229	20.88%	38,216	8.77%
Contribution to Fund Balance	9,524	9,524	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 441,560</u>	<u>\$ 441,560</u>	<u>\$ 90,229</u>	20.43%	<u>\$ 38,216</u>	8.77%
Projected Fund Balance December 31	\$ 860,915	\$ 860,915				
Fund Balance as of Report Date			\$ 763,494			

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Street Lighting Fund (002)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 1,765,202	\$ 1,765,202	\$ 1,765,202			
Revenues:						
Charges for Services	\$ 8,939,212	\$ 8,944,443	\$ 103,005	1.15%	\$ 47,027	0.62%
Investment Income	562	562	406	72.24%	8,846	68.05%
Miscellaneous	-	-	6	-	51,521	-
TOTAL REVENUES	\$ 8,939,774	\$ 8,945,005	\$ 103,417	1.16%	\$ 107,394	1.41%
Appropriations:						
Transportation	\$ 8,385,664	\$ 8,390,895	\$ 2,832,598	33.76%	\$ 2,837,032	37.33%
Non-Departmental:						
Reserves - Compensation	11,000	11,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,396,664	8,401,895	2,832,598	33.71%	2,837,032	37.33%
Contribution to Fund Balance	543,110	543,110	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,939,774	\$ 8,945,005	\$ 2,832,598	31.67%	\$ 2,837,032	37.33%
Projected Fund Balance December 31	\$ 2,308,312	\$ 2,308,312				
Fund Balance as of Report Date			\$ (963,979)			

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Authority Imaging Fund (020)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 2,764,460	\$ 2,764,460	\$ 2,764,460			
Revenues:						
Charges for Services	\$ 705,121	\$ 705,121	\$ 558,037	79.14%	\$ 297,839	46.73%
Investment Income	2,721	2,721	1,018	37.41%	686	27.55%
TOTAL REVENUES	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ 559,055</u>	78.98%	<u>\$ 298,525</u>	46.65%
Appropriations:						
Contribution to Fund Balance	\$ 707,842	\$ 707,842	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 3,472,302	\$ 3,472,302				
Fund Balance as of Report Date			\$ 3,323,515			

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Corrections Inmate Welfare Fund (085)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 609,026	\$ 609,026	\$ 609,026			
Revenues:						
Charges for Services	\$ 124,000	\$ 124,000	\$ 42,553	34.32%	\$ 58,948	49.75%
Miscellaneous	8,500	8,500	2,575	30.29%	4,213	36.01%
Revenues without Use of Fund Balance	132,500	132,500	45,128	34.06%	63,161	48.51%
Use of Fund Balance	59,922	59,922	-	0.00%	-	-
TOTAL REVENUES	\$ 192,422	\$ 192,422	\$ 45,128	23.45%	\$ 63,161	48.51%
Appropriations:						
Corrections	\$ 192,422	\$ 192,422	\$ 72,751	37.81%	\$ 24,453	33.15%
TOTAL APPROPRIATIONS	\$ 192,422	\$ 192,422	\$ 72,751	37.81%	\$ 24,453	18.78%
Projected Fund Balance December 31	\$ 549,104	\$ 549,104				
Fund Balance as of Report Date			\$ 581,403			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 554,734	\$ 554,734	\$ 554,734			
Revenues:						
Fines and Forfeitures	\$ 667,222	\$ 667,222	\$ 206,162	30.90%	\$ 196,439	26.76%
Investment Income	-	-	17	-	1,799	71.96%
Revenues without Use of Fund Balance	667,222	667,222	206,179	30.90%	198,238	26.92%
Use of Fund Balance	213,176	213,176	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,398	\$ 880,398	\$ 206,179	23.42%	\$ 198,238	21.14%
Appropriations:						
District Attorney	\$ 450,261	\$ 450,261	\$ 154,006	34.20%	\$ 156,748	42.58%
Solicitor General	420,137	420,137	168,564	40.12%	186,479	33.29%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 880,398	\$ 880,398	\$ 322,570	36.64%	\$ 343,227	36.60%
Projected Fund Balance December 31	\$ 341,558	\$ 341,558				
Fund Balance as of Report Date			\$ 438,343			

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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 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 314,139	\$ 314,139	\$ 314,139			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 3,148	100.00%
Revenues without Use of Fund Balance	-	-	-	-	3,148	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>	0.00%	<u>\$ 3,148</u>	1.77%
Appropriations:						
District Attorney	\$ 175,000	\$ 175,000	\$ 11,794	6.74%	\$ 32,640	18.32%
TOTAL APPROPRIATIONS	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 11,794</u>	6.74%	<u>\$ 32,640</u>	18.32%
Projected Fund Balance December 31	\$ 139,139	\$ 139,139				
Fund Balance as of Report Date			\$ 302,345			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 6,521	100.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ 6,521	100.00%
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	0.00%
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 31,804,733	\$ 31,804,733	\$ 31,804,733			
Revenues:						
Charges for Services	\$ 19,500,000	\$ 19,500,000	\$ 5,558,095	28.50%	\$ 5,525,506	30.50%
Investment Income	73,060	73,060	78,418	107.33%	190,909	46.00%
Miscellaneous	-	-	-	-	2,447	-
Revenues without Use of Fund Balance	19,573,060	19,573,060	5,636,513	28.80%	5,718,862	30.86%
Use of Fund Balance	7,564,306	7,711,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,137,366	\$ 27,284,933	\$ 5,636,513	20.66%	\$ 5,718,862	21.05%
Appropriations:						
Police Services	\$ 21,881,143	\$ 21,881,143	\$ 7,078,673	32.35%	\$ 7,343,601	32.54%
Non-Departmental:						
Reserves - Compensation	432,000	432,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,274,223	4,421,790	4,421,789	100.00%	4,410,662	99.13%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	5,256,223	5,403,790	4,421,789	81.83%	4,410,662	96.05%
TOTAL APPROPRIATIONS	\$ 27,137,366	\$ 27,284,933	\$ 11,500,462	42.15%	\$ 11,754,263	43.27%
Projected Fund Balance December 31	\$ 24,240,427	\$ 24,092,860				
Fund Balance as of Report Date			\$ 25,940,784			

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Juvenile Court Supervision Fund (030)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 222,549	\$ 222,549	\$ 222,549			
Revenues:						
Charges for Services	\$ 54,466	\$ 54,466	\$ 19,715	36.20%	\$ 17,466	31.25%
TOTAL REVENUES	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 19,715</u>	36.20%	<u>\$ 17,466</u>	31.25%
Appropriations:						
Juvenile Court	\$ 39,905	\$ 39,905	\$ 14,232	35.66%	\$ 9,838	24.94%
Appropriations without Contribution to Fund Balance	39,905	39,905	14,232	35.66%	9,838	24.94%
Contribution to Fund Balance	14,561	14,561	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 14,232</u>	26.13%	<u>\$ 9,838</u>	17.60%
Projected Fund Balance December 31	\$ 237,110	\$ 237,110				
Fund Balance as of Report Date			\$ 228,032			

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Police Special Justice Fund (070)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021		Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 1,038,664	\$ 1,038,664	\$ 1,038,664			
Revenues:						
Fines and Forfeitures	\$ -	\$ 19,042	\$ 21,720	114.06%	\$ 85,018	100.00%
Revenues without Use of Fund Balance	-	19,042	21,720	114.06%	85,018	100.00%
Use of Fund Balance	234,110	215,068	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 234,110</u>	<u>\$ 234,110</u>	<u>\$ 21,720</u>	9.28%	<u>\$ 85,018</u>	76.59%
Appropriations:						
Police Services	\$ 234,110	\$ 234,110	\$ -	0.00%	\$ 21,964	19.79%
TOTAL APPROPRIATIONS	<u>\$ 234,110</u>	<u>\$ 234,110</u>	<u>\$ -</u>	0.00%	<u>\$ 21,964</u>	19.79%
Projected Fund Balance December 31	\$ 804,554	\$ 823,596				
Fund Balance as of Report Date			\$ 1,060,384			

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Police Special State Fund (072)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021		Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 1,292,625	\$ 1,292,625	\$ 1,292,625			
Revenues:						
Fines and Forfeitures	\$ -	\$ 12,208	\$ 12,208	100.00%	\$ 104,668	100.36%
Revenues without Use of Fund Balance	-	12,208	12,208	100.00%	104,668	100.36%
Use of Fund Balance	124,900	112,692	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 124,900	\$ 124,900	\$ 12,208	9.77%	\$ 104,668	11.00%
Appropriations:						
Police Services	\$ 124,900	\$ 124,900	\$ 7	0.01%	\$ 134,551	14.14%
TOTAL APPROPRIATIONS	\$ 124,900	\$ 124,900	\$ 7	0.01%	\$ 134,551	14.14%
Projected Fund Balance December 31	\$ 1,167,725	\$ 1,179,933				
Fund Balance as of Report Date			\$ 1,304,826			

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Sheriff Inmate Fund (090)

The Sheriff Inmate Fund accounts for proceeds received from commissary sales to provide materials and services for the benefit of the inmates at the Detention Center.

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 4,279,922	\$ 4,279,922	\$ 4,279,922			
Revenues:						
Charges for Services	\$ 781,737	\$ 781,737	\$ 67,579	8.64%	\$ 257,929	36.06%
Investment Income	-	-	11,958	-	23,194	-
TOTAL REVENUES	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 79,537</u>	10.17%	<u>\$ 281,123</u>	39.30%
Appropriations:						
Sheriff	\$ 718,973	\$ 718,973	\$ 275,869	38.37%	\$ 129,875	19.90%
Appropriations without Contribution to Fund Balance	718,973	718,973	275,869	38.37%	129,875	19.90%
Contribution to Fund Balance	62,764	62,764	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 275,869</u>	35.29%	<u>\$ 129,875</u>	18.16%
Projected Fund Balance December 31	\$ 4,342,686	\$ 4,342,686				
Fund Balance as of Report Date			\$ 4,083,590			

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Sheriff Special Justice Fund (065)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021		Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 369,318	\$ 369,318	\$ 369,318			
Revenues:						
Fines and Forfeitures	\$ -	\$ 97,559	\$ 97,559	100.00%	\$ 102,941	100.00%
Revenues without Use of Fund Balance	-	97,559	97,559	100.00%	102,941	100.00%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 297,559</u>	<u>\$ 97,559</u>	32.79%	<u>\$ 102,941</u>	33.98%
Appropriations:						
Sheriff	\$ 200,000	\$ 297,559	\$ 60,560	20.35%	\$ 174,057	57.46%
TOTAL APPROPRIATIONS	<u>\$ 200,000</u>	<u>\$ 297,559</u>	<u>\$ 60,560</u>	20.35%	<u>\$ 174,057</u>	57.46%
Projected Fund Balance December 31	\$ 169,318	\$ 169,318				
Fund Balance as of Report Date			\$ 406,317			

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Sheriff Special Treasury Fund (066)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 307,626	\$ 307,626	\$ 307,626			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 95,840	100.00%
Revenues without Use of Fund Balance	-	-	-	-	95,840	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ 95,840</u>	32.40%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 207,626	\$ 207,626				
Fund Balance as of Report Date			\$ 307,626			

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Sheriff Special State Fund (067)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021		Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 327,353	\$ 327,353	\$ 327,353			
Revenues:						
Investment Income	\$ -	\$ -	\$ 116	-	\$ 115	-
Revenues without Use of Fund Balance	-	-	116	-	115	-
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 116</u>	0.12%	<u>\$ 115</u>	0.06%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ 10,000	10.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 10,000</u>	10.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 227,353	\$ 227,353				
Fund Balance as of Report Date			\$ 317,469			

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Stadium Fund (055)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 2,322,298	\$ 2,322,298	\$ 2,322,298			
Revenues:						
Taxes	\$ 827,600	\$ 827,600	\$ 239,177	28.90%	\$ 241,981	27.48%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,138,385	1,138,385	144,450	12.69%	144,450	12.93%
Investment Income	-	-	238	-	5,659	-
TOTAL REVENUES	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 783,865</u>	33.13%	<u>\$ 792,090</u>	33.04%
Appropriations:						
Stadium Operations	\$ 2,146,746	\$ 2,146,746	\$ 1,654,603	77.07%	\$ 1,633,905	76.79%
Appropriations without Contribution to Fund Balance	2,146,746	2,146,746	1,654,603	77.07%	1,633,905	76.79%
Contribution to Fund Balance	219,239	219,239	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 1,654,603</u>	69.93%	<u>\$ 1,633,905</u>	68.15%
Projected Fund Balance December 31	\$ 2,541,537	\$ 2,541,537				
Fund Balance as of Report Date			\$ 1,451,560			

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Tree Bank Fund (040)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 383,609	\$ 383,609	\$ 383,609			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 91,408	609.39%	\$ 26,848	178.99%
Investment Income	-	-	51	-	-	-
Revenues without Use of Fund Balance	15,000	15,000	91,459	609.73%	26,848	178.99%
Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 91,459	304.86%	\$ 26,848	134.24%
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 368,609	\$ 368,609				
Fund Balance as of Report Date			\$ 475,068			

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Tourism Fund (050)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Fund Balance January 1	\$ 34,171,974	\$ 34,171,974	\$ 34,171,974			
Revenues:						
Taxes	\$ 9,554,180	\$ 9,554,180	\$ 2,548,541	26.67%	\$ 2,528,089	21.41%
Charges for Services	150	150	509	339.33%	-	0.00%
Investment Income	-	-	19,850	-	20,878	-
Revenues without Use of Fund Balance	9,554,330	9,554,330	2,568,900	26.89%	2,548,967	21.59%
Use of Fund Balance	5,162,690	5,162,690	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,717,020	\$ 14,717,020	\$ 2,568,900	17.46%	\$ 2,548,967	19.91%
Appropriations:						
Facility Debt	\$ 11,297,115	\$ 11,297,115	\$ 2,681,664	23.74%	\$ 2,871,221	32.97%
Tourism	3,419,905	3,419,905	1,795,276	52.49%	2,128,141	51.95%
TOTAL APPROPRIATIONS	\$ 14,717,020	\$ 14,717,020	\$ 4,476,940	30.42%	\$ 4,999,362	39.04%
Projected Fund Balance December 31	\$ 29,009,284	\$ 29,009,284				
Fund Balance as of Report Date			\$ 32,263,934			

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Airport Operating Fund (520)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 670,470	\$ 670,470	\$ 670,470			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 73,078	43.76%	\$ 68,419	42.76%
Investment Income	-	-	40	-	1,000	-
Miscellaneous	1,190,000	1,224,797	377,309	30.81%	324,984	28.15%
Other Financing Sources	810,000	810,000	337,500	41.67%	16,667	41.67%
Revenues without Use of Net Position	2,167,000	2,201,797	787,927	35.79%	411,070	30.35%
Use of Net Position	290,598	255,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,457,598	\$ 2,457,598	\$ 787,927	32.06%	\$ 411,070	27.32%
Appropriations:						
Transportation*	\$ 2,446,598	\$ 2,446,598	\$ 715,824	29.26%	\$ 427,203	28.54%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,457,598	\$ 2,457,598	\$ 715,824	29.13%	\$ 427,203	28.40%
Projected Net Position December 31	\$ 379,872	\$ 414,669				
Net Position as of Report Date			\$ 742,573			

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

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Economic Development Operating Fund (530)

The Economic Development Operating Fund supports debt service and operations related to economic development. Debt service payments occur biannually in March and September.

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 2,232,488	\$ 2,232,488	\$ 2,232,488			
Revenues:						
Investment Income	\$ -	\$ -	\$ 137	-	\$ 7,210	-
Miscellaneous	5,176,600	5,176,600	1,357,212	26.22%	596,067	15.06%
Revenues without Use of Net Position	5,176,600	5,176,600	1,357,349	26.22%	603,277	15.24%
Use of Net Position	436,097	1,240,810	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,612,697	\$ 6,417,410	\$ 1,357,349	21.15%	\$ 603,277	11.12%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 5,612,697	\$ 6,417,410	\$ 1,399,093	21.80%	\$ 1,270,428	23.41%
Total Non-Departmental	5,612,697	6,417,410	1,399,093	21.80%	1,270,428	23.41%
TOTAL APPROPRIATIONS	\$ 5,612,697	\$ 6,417,410	\$ 1,399,093	21.80%	\$ 1,270,428	23.41%
Projected Net Position December 31	\$ 1,796,391	\$ 991,678				
Net Position as of Report Date			\$ 2,190,744			

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Local Transit Operating Fund (515)

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 11,286,369	\$ 11,286,369	\$ 11,286,369			
Revenues:						
Charges for Services	\$ 3,294,045	\$ 3,294,045	\$ 526,364	15.98%	\$ 1,011,042	25.55%
Investment Income	36,530	36,530	28,982	79.34%	45,943	24.18%
Miscellaneous	5,000	5,000	483	9.66%	4,216	21.08%
Other Financing Sources	3,500,000	3,500,000	1,458,333	41.67%	4,895,833	41.67%
Revenues without Use of Net Position	6,835,575	6,835,575	2,014,162	29.47%	5,957,034	37.42%
Use of Net Position	5,170,015	5,570,015	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,005,590	\$ 12,405,590	\$ 2,014,162	16.24%	\$ 5,957,034	35.65%
Appropriations:						
Transportation*	\$ 12,005,590	\$ 12,405,590	\$ 1,700,577	13.71%	\$ 5,113,846	30.62%
TOTAL APPROPRIATIONS	\$ 12,005,590	\$ 12,405,590	\$ 1,700,577	13.71%	\$ 5,113,846	30.61%
Projected Net Position December 31	\$ 6,116,354	\$ 5,716,354				
Net Position as of Report Date			\$ 11,599,954			

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

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Solid Waste Operating Fund (595)

The Solid Waste Operating Fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services. Payments to haulers lag one month.

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 28,685,027	\$ 28,685,027	\$ 28,685,027			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 242,810	25.56%	\$ 238,365	30.76%
Charges for Services	44,407,398	44,407,398	18,032,243	40.61%	17,509,034	42.34%
Investment Income	154,550	154,550	120,012	77.65%	428,632	50.43%
Contributions and Donations	-	100,000	-	0.00%	-	-
Miscellaneous	100	100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 18,395,065</u>	40.33%	<u>\$ 18,176,031</u>	42.29%
Appropriations:						
Support Services	\$ 45,448,143	\$ 45,548,143	\$ 14,339,112	31.48%	\$ 13,448,699	32.98%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	45,458,143	45,558,143	14,339,112	31.47%	13,448,699	32.97%
Working Capital Reserve	53,905	53,905	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 14,339,112</u>	31.44%	<u>\$ 13,448,699</u>	31.29%
Projected Net Position December 31	\$ 28,738,932	\$ 28,738,932				
Net Position as of Report Date			\$ 32,740,980			

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

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Stormwater Operating Fund (590)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 11,846,255	\$ 11,846,255	\$ 11,846,255			
Revenues:						
Charges for Services	\$ 30,789,231	\$ 30,789,231	\$ 602,463	1.96%	\$ 246,812	0.82%
Investment Income	28,100	28,100	657	2.34%	94,339	28.59%
Miscellaneous	-	-	4	-	-	0.00%
Revenues without Use of Net Position	30,817,331	30,817,331	603,124	1.96%	341,151	1.11%
Use of Net Position	1,069,505	1,043,767	-	0.00%	-	-
TOTAL REVENUES	\$ 31,886,836	\$ 31,861,098	\$ 603,124	1.89%	\$ 341,151	1.11%
Appropriations:						
Planning and Development	\$ 1,205,570	\$ 1,205,570	\$ 432,008	35.83%	\$ 382,914	39.74%
Water Resources*	30,516,266	30,490,528	9,976,900	32.72%	9,537,563	32.41%
Non-Departmental:						
Reserves - Compensation	125,000	125,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,886,836	\$ 31,861,098	\$ 10,408,908	32.67%	\$ 9,920,477	32.37%
Projected Net Position December 31	\$ 10,776,750	\$ 10,802,488				
Net Position as of Report Date			\$ 2,040,471			

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

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 131,388,533	\$ 131,388,533	\$ 131,388,533			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	-	\$ 17,068	-
Charges for Services	347,235,676	347,435,676	128,894,277	37.10%	119,998,097	34.54%
Investment Income	305,800	305,800	370,647	121.21%	886,357	88.64%
Contributions and Donations	20,903,318	20,903,318	14,394,010	68.86%	10,297,369	57.84%
Miscellaneous	50,000	50,000	696,123	1,392.25%	256,811	371.82%
TOTAL REVENUES	\$ 368,494,794	\$ 368,694,794	\$ 144,355,057	39.15%	\$ 131,455,702	34.04%
Appropriations:						
Planning and Development	\$ 985,526	\$ 974,427	\$ 357,713	36.71%	\$ 400,232	39.84%
Water Resources*	363,461,506	362,929,243	142,550,071	39.28%	147,379,653	38.34%
Non-Departmental:						
Reserves - Compensation	1,292,000	1,292,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	1,407,000	1,407,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	365,854,032	365,310,670	142,907,784	39.12%	147,779,885	38.27%
Working Capital Reserve	2,640,762	3,384,124	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 368,494,794	\$ 368,694,794	\$ 142,907,784	38.76%	\$ 147,779,885	38.27%
Projected Net Position December 31	\$ 134,029,295	\$ 134,772,657				
Net Position as of Report Date			\$ 132,835,806			

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

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Administrative Support Fund (665)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 15,253,580	\$ 15,253,580	\$ 15,253,580			
Revenues:						
Charges for Services	\$ 92,601,548	\$ 92,601,548	\$ 34,033,545	36.75%	\$ 32,351,487	37.47%
Investment Income	28,100	28,100	59,435	211.51%	106,505	66.57%
Miscellaneous	268,438	268,438	142,265	53.00%	138,051	56.71%
TOTAL REVENUES	\$ 92,898,086	\$ 92,898,086	\$ 34,235,245	36.85%	\$ 32,596,043	37.58%
Appropriations:						
County Administration	\$ 5,578,690	\$ 5,558,532	\$ 2,028,817	36.50%	\$ 1,843,450	32.31%
Financial Services	11,685,010	11,644,166	4,369,177	37.52%	4,304,378	37.54%
Human Resources	4,859,404	4,846,376	1,639,243	33.82%	1,500,996	33.38%
Information Technology Services	47,226,935	47,104,480	13,850,793	29.40%	15,864,780	36.08%
Law	2,824,829	2,793,461	1,095,161	39.20%	1,058,381	36.77%
Support Services	18,835,886	18,791,348	6,434,563	34.24%	5,332,323	32.26%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,871,000	1,871,000	175,661	9.39%	266,591	16.36%
Total Non-Departmental	1,874,000	1,874,000	175,661	9.37%	266,591	16.33%
Appropriations without Working Capital Reserve	92,884,754	92,612,363	29,593,415	31.95%	30,170,899	34.81%
Working Capital Reserve	13,332	285,723	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 92,898,086	\$ 92,898,086	\$ 29,593,415	31.86%	\$ 30,170,899	34.79%
Projected Net Position December 31	\$ 15,266,912	\$ 15,539,303				
Net Position as of Report Date			\$ 19,895,410			

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Auto Liability Fund (606)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 2,687,873	\$ 2,687,873	\$ 2,687,873			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 937,501	41.67%	\$ 937,500	41.67%
Investment Income	8,430	8,430	8,295	98.40%	28,828	65.52%
Revenues without Use of Net Position	2,258,430	2,258,430	945,796	41.88%	966,328	42.12%
Use of Net Position	72,942	72,942	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,331,372	\$ 2,331,372	\$ 945,796	40.57%	\$ 966,328	41.14%
Appropriations:						
Financial Services	\$ 2,331,372	\$ 2,331,372	\$ 213,559	9.16%	\$ 239,982	10.22%
TOTAL APPROPRIATIONS	\$ 2,331,372	\$ 2,331,372	\$ 213,559	9.16%	\$ 239,982	10.22%
Projected Net Position December 31	\$ 2,614,931	\$ 2,614,931				
Net Position as of Report Date			\$ 3,420,110			

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Fleet Management Fund (610)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 1,157,662	\$ 1,157,662	\$ 1,157,662			
Revenues:						
Charges for Services	\$ 9,542,250	\$ 9,542,250	\$ 3,396,942	35.60%	\$ 2,993,664	34.21%
Miscellaneous	292,000	292,000	253,314	86.75%	297,687	80.92%
Other Financing Sources	-	-	8,400	-	11,222	-
TOTAL REVENUES	<u>\$ 9,834,250</u>	<u>\$ 9,834,250</u>	<u>\$ 3,658,656</u>	37.20%	<u>\$ 3,302,573</u>	36.22%
Appropriations:						
Support Services	\$ 8,445,343	\$ 8,412,549	\$ 3,093,386	36.77%	\$ 3,000,238	36.82%
Non-Departmental:						
Reserves - Compensation	131,000	131,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	419,500	419,500	174,792	41.67%	277,083	41.67%
Total Non-Departmental	<u>554,500</u>	<u>554,500</u>	<u>174,792</u>	31.52%	<u>277,083</u>	38.45%
Appropriations without Working Capital Reserve	8,999,843	8,967,049	3,268,178	36.45%	3,277,321	36.95%
Working Capital Reserve	834,407	867,201	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,834,250</u>	<u>\$ 9,834,250</u>	<u>\$ 3,268,178</u>	33.23%	<u>\$ 3,277,321</u>	35.94%
Projected Net Position December 31	\$ 1,992,069	\$ 2,024,863				
Net Position as of Report Date			\$ 1,548,140			

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Group Self-Insurance Fund (605)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 32,587,204	\$ 32,587,204	\$ 32,587,204			
Revenues:						
Charges for Services	\$ 72,217,516	\$ 72,217,516	\$ 28,326,967	39.22%	\$ 28,754,864	43.34%
Investment Income	98,350	98,350	117,808	119.78%	263,584	48.81%
Miscellaneous	-	-	609,969	-	656,625	-
Revenues without Use of Net Position	72,315,866	72,315,866	29,054,744	40.18%	29,675,073	44.37%
Use of Net Position	2,766,183	2,750,657	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,082,049	\$ 75,066,523	\$ 29,054,744	38.71%	\$ 29,675,073	43.97%
Appropriations:						
Human Resources	\$ 75,072,049	\$ 75,056,523	\$ 29,235,839	38.95%	\$ 27,594,471	40.90%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 75,082,049	\$ 75,066,523	\$ 29,235,839	38.95%	\$ 27,594,471	40.89%
Projected Net Position December 31	\$ 29,821,021	\$ 29,836,547				
Net Position as of Report Date			\$ 32,406,109			

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Risk Management Fund (602)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 4,221,481	\$ 4,221,481	\$ 4,221,481			
Revenues:						
Charges for Services	\$ 7,861,423	\$ 7,861,423	\$ 3,275,593	41.67%	\$ 2,854,167	41.67%
Investment Income	23,885	23,885	34,239	143.35%	63,427	42.86%
Miscellaneous	-	-	278	-	2,075	-
Revenues without Use of Net Position	7,885,308	7,885,308	3,310,110	41.98%	2,919,669	41.72%
Use of Net Position	1,968,448	1,968,448	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,853,756	\$ 9,853,756	\$ 3,310,110	33.59%	\$ 2,919,669	30.74%
Appropriations:						
Financial Services	\$ 9,843,756	\$ 9,843,756	\$ 5,262,109	53.46%	\$ 7,361,273	77.63%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,853,756	\$ 9,853,756	\$ 5,262,109	53.40%	\$ 7,361,273	77.51%
Projected Net Position December 31	\$ 2,253,033	\$ 2,253,033				
Net Position as of Report Date			\$ 2,269,482			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 05/31/2021	Actuals YTD as of 05/31/2021	% Actual to Current Budget	Actuals YTD as of 05/31/2020	% Actual to 05/31/2020 Budget
Net Position January 1	\$ 8,541,706	\$ 8,541,706	\$ 8,541,706			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 1,666,667	41.67%	\$ 1,458,333	41.67%
Investment Income	35,125	35,125	28,457	81.02%	90,927	44.90%
Miscellaneous	-	-	144,017	-	93,070	-
Revenues without Use of Net Position	4,035,125	4,035,125	1,839,141	45.58%	1,642,330	44.36%
Use of Net Position	1,539,491	1,539,491	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,574,616	\$ 5,574,616	\$ 1,839,141	32.99%	\$ 1,642,330	29.40%
Appropriations:						
Human Resources	\$ 5,564,616	\$ 5,564,616	\$ 1,512,355	27.18%	\$ 1,513,060	27.14%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,574,616	\$ 5,574,616	\$ 1,512,355	27.13%	\$ 1,513,060	27.09%
Projected Net Position December 31	\$ 7,002,215	\$ 7,002,215				
Net Position as of Report Date			\$ 8,868,492			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 5/31/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 70,250	\$ 2,353,958	\$ 2,283,708	GCID20210168 Approval to accept a donation in the amount of \$10,147.99 from the Community Foundation of Northeast Georgia. Funds will be used to support the operations of the Lawrenceville Community Garden located at Rhodes Jordan Park. The donation was provided from the Belle and Louise Cofer Fund.	\$ -	\$ 10,148
				GCID20210049 Approval to accept a grant in the amount of \$2,263,560.00 from the Center for Tech and Civic Life (CTCL) to assist with the funding for the purpose of planning and operationalizing safe and secure election administration. Approval/authorization for the Chairwoman or designee to sign any and all related documents.	-	2,263,560
				GCID20210612 Approval to accept a donation, in the amount of \$10,000.00, in memory of Sharla A. Gibson. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	10,000	10,000
Use of Fund Balance	18,864,373	18,435,042	(429,331)	To adjust budget for 90 day job vacancies.	(38,390)	(429,331)
<i>Total: General Fund</i>			1,854,377		(28,390)	1,854,377
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	2,274,605	2,127,253	(147,352)	To adjust budget for 90 day job vacancies.	-	(147,352)
<i>Total: Development and Enforcement Services District Fund</i>			(147,352)		-	(147,352)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	19,316,251	19,274,319	(41,932)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100
				To adjust budget for 90 day job vacancies.	-	(44,032)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(41,932)		-	(41,932)
Police Services District Fund (106)						
Contributions and Donations	-	2,500	2,500	GCID20210275 Approval to accept a donation of \$2,500.00 from the Gwinnett County Police Foundation on behalf of the Ordner Construction Foundation. This donation was used to purchase new fitness equipment for the Gwinnett County Police Department's Central Precinct.	-	2,500

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Miscellaneous	297,200	301,200	4,000	GCID20210475 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville , Tax Parcel No. R4348 098.	-	2,000
				GCID20210479 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	-	2,000
				Total: Miscellaneous	-	4,000
Use of Fund Balance	22,450,197	22,400,717	(49,480)	To adjust budget for 90 day job vacancies.	-	(45,480)
				GCID20210475 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville , Tax Parcel No. R4348 098.	-	(2,000)
				GCID20210479 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	-	(2,000)
				Total: Use of Fund Balance	-	(49,480)
<i>Total: Police Services District Fund</i>			(42,980)		-	(42,980)
Recreation Fund (105)						
Use of Fund Balance	10,344,759	10,205,813	(138,946)	To adjust budget for 90 day job vacancies.	(11,703)	(138,946)
<i>Total: Recreation Fund</i>			(138,946)		(11,703)	(138,946)
Street Lighting Fund (002)						
Charges for Services	8,939,212	8,944,443	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	-	1,841

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Charges for Services (cont.)				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPLOST Program.	-	3,390
<i>Total: Street Lighting Fund</i>			5,231		-	5,231
E-911 Fund (095)						
Use of Fund Balance	7,564,306	7,711,873	147,567	GCID20210212 Approval for the Chairwoman to execute a Supplemental Intergovernmental Agreement between Gwinnett County and the City of Lilburn concerning 911 services.	-	147,567
<i>Total: E-911 Fund</i>			147,567		-	147,567
Police Special Justice Fund (070)						
Fines and Forfeitures	-	19,042	19,042	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,721	19,042
Use of Fund Balance	234,110	215,068	(19,042)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,721)	(19,042)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	12,208	12,208	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	12,208
Use of Fund Balance	124,900	112,692	(12,208)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(12,208)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	97,559	97,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	97,559
<i>Total: Sheriff Special Justice Fund</i>			97,559		-	97,559

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Miscellaneous	1,190,000	1,224,797	34,797	GCID20201189 Approval for the Chairwoman to execute the 6th Amendment to the Lease Agreement between Gwinnett County and Gwinnett Aero, LLC.	-	30,239
				GCID20201190 Approval for the Chairwoman to execute the 2nd Amendment to the Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	3,168
				GCID20201191 Approval for the Chairwoman to execute the 5th Amendment to the Lease Agreement between Gwinnett County and LZU Hangar, LLC.	-	1,390
				Total: Miscellaneous	-	34,797
Use of Net Position	290,598	255,801	(34,797)	GCID20201189 Approval for the Chairwoman to execute the 6th Amendment to the Lease Agreement between Gwinnett County and Gwinnett Aero, LLC.	-	(30,239)
				GCID20201190 Approval for the Chairwoman to execute the 2nd Amendment to the Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	-	(3,168)
				GCID20201191 Approval for the Chairwoman to execute the 5th Amendment to the Lease Agreement between Gwinnett County and LZU Hangar, LLC.	-	(1,390)
				Total: Use of Net Position	-	(34,797)
<i>Total: Airport Operating Fund</i>			-		-	-
Economic Development Operating Fund (530)						
Use of Net Position	436,097	1,240,810	804,713	GCID20210205 Approval/authorization of a Resolution approving the Issuance by the Urban Redevelopment Agency of Gwinnett County, Georgia of its Revenue Bonds (Gwinnett Place Mall Project), Federally Taxable Series 2021 for the purpose of financing the costs of an urban redevelopment project consisting of the acquisition of approximately 39.06 acres of land, together with the improvements and personal property thereon, located at or near the intersection of Satellite Boulevard, Pleasant Hill Road and Interstate 85 in Gwinnett County, Georgia; authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the Bonds; establishing budgets as necessary; and for other related purposes.	-	804,713
<i>Total: Economic Development Operating Fund</i>			804,713		-	804,713

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Local Transit Operating Fund (515)						
Use of Net Position	5,170,015	5,570,015	400,000	GCID20210605 Award OS013-21, provision of transit system operation and maintenance services on a multi-year contract (21-083), to the highest scoring firm, Transdev Services, Inc. The initial term of this contract shall be July 1, 2021 through June 30, 2022, base amount \$22,284,941.00. This contract may be automatically renewed on an annual basis for a total contract term of three (3) years, total base amount \$73,602,109.90.	400,000	400,000
<i>Total: Local Transit Operating Fund</i>			400,000		400,000	400,000
Solid Waste Operating Fund (595)						
Contributions and Donations	-	100,000	100,000	GCID20201192 Approval/authorization to accept a cash grant of up to \$100,000.00 from The Recycling Partnership for the implementation of recycling education initiatives within unincorporated Gwinnett County. Approval/authorization for the Chairwoman or designee to execute grant documents and any other necessary documents. Subject to approval as to form by the Law Department. This grant is funded through The Recycling Partnership with matching County funds up to \$100,000.00. Contract to follow.	-	100,000
<i>Total: Solid Waste Operating Fund</i>			100,000		-	100,000
Stormwater Operating Fund (590)						
Use of Net Position	1,069,505	1,043,767	(25,738)	To adjust budget for 90 day job vacancies.	-	(25,738)
<i>Total: Stormwater Operating Fund</i>			(25,738)		-	(25,738)
Water and Sewer Operating Fund (501)						
Charges for Services	347,235,676	347,435,676	200,000	GCID20201136 Approval for the Chairwoman to execute a Developer Participation Agreement between Gwinnett County, the Gwinnett County Water and Sewerage Authority, Darron P. Britt and Buddy Ray Johnson, to outline the responsibilities of the parties as it pertains to the installation of a pump station for a proposed development in unincorporated Gwinnett County.	-	200,000
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Group Self-Insurance Fund (605)						
Use of Net Position	2,766,183	2,750,657	(15,526)	To adjust budget for 90 day job vacancies.	-	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		-	(15,526)
Total Revenue Budget Adjustments			\$ 3,196,973		\$ 359,907	\$ 3,196,973

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 5/31/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,205,659	\$ 2,156,155	\$ (49,504)	To adjust budget for 90 day job vacancies.	\$ -	\$ (49,504)
Transportation	24,892,267	24,692,732	(199,535)	To adjust budget for 90 day job vacancies.	-	(199,535)
Corrections	20,098,149	20,090,393	(7,756)	Transfer from Non-Departmental: Inmate Medical Reserve.	784	18,784
				To adjust budget for 90 day job vacancies.	-	(26,540)
				Total: Corrections	784	(7,756)
Community Services	16,956,874	16,894,320	(62,554)	To adjust budget for 90 day job vacancies.	(38,390)	(82,702)
				GCID20210168 Approval to accept a donation in the amount of \$10,147.99 from the Community Foundation of Northeast Georgia. Funds will be used to support the operations of the Lawrenceville Community Garden located at Rhodes Jordan Park. The donation was provided from the Belle and Louise Cofer Fund.	-	10,148
				GCID20210612 Approval to accept a donation, in the amount of \$10,000.00, in memory of Sharla A. Gibson. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	10,000	10,000
				Total: Community Services	(28,390)	(62,554)
Community Services - Elections	5,422,418	7,614,928	2,192,510	To adjust budget for 90 day job vacancies.	-	(71,050)
				GCID20210049 Approval to accept a grant in the amount of \$2,263,560.00 from the Center for Tech and Civic Life (CTCL) to assist with the funding for the purpose of planning and operationalizing safe and secure election administration. Approval/authorization for the Chairwoman or designee to sign any and all related documents.	-	2,263,560
				Total: Community Services Elections	-	2,192,510
Juvenile Court	8,787,291	9,303,791	516,500	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	352,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				Total: Juvenile Court	-	516,500
Sheriff	111,219,047	111,841,547	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	622,500
				Total: Sheriff	-	622,500

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	26,844,236	29,193,736	2,349,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,072,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	277,500
				Total: Judiciary	-	2,349,500
Probate Court	3,384,893	3,467,393	82,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	2,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	-	82,500
Solicitor General	6,494,601	6,495,101	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Support Services	163,337	248,337	85,000	Transfer from Contingency	-	85,000
Non-Departmental:						
Contingency	2,700,000	2,615,000	(85,000)	Transfer to Support Services	-	(85,000)
Reserves - Court Interpreters	751,750	408,750	(343,000)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(277,500)
				Transfer to Probate Court.	-	(2,500)
				Total: Reserves - Court Interpreters	-	(343,000)
Reserves - Court Reporters	223,121	121,121	(102,000)	Transfer to Juvenile Court.	-	(101,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(102,000)
Reserves - Indigent Defense	5,630,000	3,126,000	(2,504,000)	Transfer to Juvenile Court.	-	(352,000)
				Transfer to Judiciary.	-	(2,072,000)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,504,000)
Reserves - Prisoner Medical	1,503,799	862,515	(641,284)	Transfer to Corrections.	(784)	(18,784)
				Transfer to Sheriff.	-	(622,500)
				Total: Reserves - Prisoner Medical	(784)	(641,284)
			(3,675,284)	Total: Non-Departmental	(784)	(3,675,284)
<i>Total: General Fund</i>			1,854,377		(28,390)	1,854,377
Development and Enforcement Services District Fund (104)						
Planning and Development	13,189,021	13,041,669	(147,352)	To adjust budget for 90 day job vacancies.	-	(147,352)
<i>Total: Development and Enforcement Services District Fund</i>			(147,352)		-	(147,352)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,110,620	1,089,740	(20,880)	To adjust budget for 90 day job vacancies.	-	(20,880)
Fire and Emergency Services	137,315,973	137,294,921	(21,052)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100
				To adjust budget for 90 day job vacancies.	-	(23,152)
				Total: Fire and Emergency Services	-	(21,052)
<i>Total: Fire and Emergency Services District Fund</i>			(41,932)		-	(41,932)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	134,129,516	134,211,536	82,020	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	-	(45,480)
				GCID20210275 Approval to accept a donation of \$2,500.00 from the Gwinnett County Police Foundation on behalf of the Ordner Construction Foundation. This donation was used to purchase new fitness equipment for the Gwinnett County Police Department's Central Precinct.	-	2,500
				Total: Police Services	-	82,020
Recorder's Court	2,105,796	2,179,546	73,750	Transfer from Non-Departmental: Indigent Defense Reserve.	6,750	33,750
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	40,000
				Total: Recorder's Court	6,750	73,750
Non-Departmental	5,108,250	4,909,500	(198,750)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(6,750)	(33,750)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(40,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				Total: Non-Departmental	(6,750)	(198,750)
<i>Total: Police Services District Fund</i>			(42,980)		-	(42,980)
Recreation Fund (105)						
Community Services	47,555,893	47,416,947	(138,946)	To adjust budget for 90 day job vacancies.	(11,703)	(138,946)
<i>Total: Recreation Fund</i>			(138,946)		(11,703)	(138,946)
Street Lighting Fund (002)						
Transportation	8,385,664	8,390,895	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	-	1,841
				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPLOST Program.	-	3,390
<i>Total: Street Lighting Fund</i>			5,231		-	5,231

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Non-Departmental	5,256,223	5,403,790	147,567	GCID20210212 Approval for the Chairwoman to execute a Supplemental Intergovernmental Agreement between Gwinnett County and the City of Lilburn concerning 911 services.	-	147,567
<i>Total: E-911 Fund</i>			147,567		-	147,567
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	200,000	297,559	97,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	97,559
<i>Total: Sheriff Special Justice Fund</i>			97,559		-	97,559
Economic Development Operating Fund (530)						
Economic Development Activity	5,612,697	6,417,410	804,713	GCID20210205 Approval/authorization of a Resolution approving the Issuance by the Urban Redevelopment Agency of Gwinnett County, Georgia of its Revenue Bonds (Gwinnett Place Mall Project), Federally Taxable Series 2021 for the purpose of financing the costs of an urban redevelopment project consisting of the acquisition of approximately 39.06 acres of land, together with the improvements and personal property thereon, located at or near the intersection of Satellite Boulevard, Pleasant Hill Road and Interstate 85 in Gwinnett County, Georgia; authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the Bonds; establishing budgets as necessary; and for other related purposes.	-	804,713
			804,713		-	804,713

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Local Transit Operating Fund (515)						
Transportation	12,005,590	12,405,590	400,000	GCID20210605 Award OS013-21, provision of transit system operation and maintenance services on a multi-year contract (21-083), to the highest scoring firm, Transdev Services, Inc. The initial term of this contract shall be July 1, 2021 through June 30, 2022, base amount \$22,284,941.00. This contract may be automatically renewed on an annual basis for a total contract term of three (3) years, total base amount \$73,602,109.90.	400,000	400,000
<i>Total: Local Transit Operating Fund</i>			400,000		400,000	400,000
Solid Waste Operating Fund (595)						
Support Services	45,448,143	45,548,143	100,000	GCID20201192 Approval/authorization to accept a cash grant of up to \$100,000.00 from The Recycling Partnership for the implementation of recycling education initiatives within unincorporated Gwinnett County. Approval/authorization for the Chairwoman or designee to execute grant documents and any other necessary documents. Subject to approval as to form by the Law Department. This grant is funded through The Recycling Partnership with matching County funds up to \$100,000.00. Contract to follow.	-	100,000
<i>Total: Solid Waste Operating Fund</i>			100,000		-	100,000
Stormwater Operating Fund (590)						
Water Resources	30,516,266	30,490,528	(25,738)	To adjust budget for 90 day job vacancies.	-	(25,738)
<i>Total: Stormwater Operating Fund</i>			(25,738)		-	(25,738)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	985,526	974,427	(11,099)	To adjust budget for 90 day job vacancies.	-	(11,099)
Water Resources	363,461,506	362,929,243	(532,263)	To adjust budget for 90 day job vacancies.	(105,007)	(532,263)
Working Capital Reserve	2,640,762	3,384,124	743,362	GCID20201136 Approval for the Chairwoman to execute a Developer Participation Agreement between Gwinnett County, the Gwinnett County Water and Sewerage Authority, Darron P. Britt and Buddy Ray Johnson, to outline the responsibilities of the parties as it pertains to the installation of a pump station for a proposed development in unincorporated Gwinnett County.	-	200,000
				To adjust budget for 90 day job vacancies.	105,007	543,362
				Total: Working Capital Reserve	105,007	743,362
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000
Administrative Support Fund (665)						
County Administration	5,578,690	5,558,532	(20,158)	To adjust budget for 90 day job vacancies.	-	(20,158)
Financial Services	11,685,010	11,644,166	(40,844)	To adjust budget for 90 day job vacancies.	-	(40,844)
Human Resources	4,859,404	4,846,376	(13,028)	To adjust budget for 90 day job vacancies.	-	(13,028)
Information Technology	47,226,935	47,104,480	(122,455)	To adjust budget for 90 day job vacancies.	(48,986)	(122,455)
Law	2,824,829	2,793,461	(31,368)	To adjust budget for 90 day job vacancies.	-	(31,368)
Support Services	18,835,886	18,791,348	(44,538)	To adjust budget for 90 day job vacancies.	(33,216)	(44,538)
Working Capital Reserve	13,332	285,723	272,391	To adjust budget for 90 day job vacancies.	82,202	272,391
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management Fund (610)						
Support Services	8,445,343	8,412,549	(32,794)	To adjust budget for 90 day job vacancies.	-	(32,794)
Working Capital Reserve	834,407	867,201	32,794	To adjust budget for 90 day job vacancies.	-	32,794
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	75,072,049	75,056,523	(15,526)	To adjust budget for 90 day job vacancies.	-	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		-	(15,526)
Total Appropriation Budget Adjustments			\$ 3,196,973		\$ 359,907	\$ 3,196,973