



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
APRIL 30, 2022
(UNAUDITED)



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: May 09, 2022

SUBJECT: Monthly Financial Report for the Period Ended April 30, 2022

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

This report includes:

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EXECUTIVE SUMMARY

Overview of Financial Variances

Hotel/Motel Tax revenues in the Tourism Fund are up approximately \$1.05 million, or 59.2 percent, over this same time last year, as occupancy rates recover from the pandemic. 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.

E-911 Reconciliation

E-911 payments to the cities for 2021 have been reconciled based on audited actual expenses. The payments for 2021 totaled \$4,567,348. A more detailed reconciliation has been included on page 75.

2023 Budget Preparation

Departments and agencies submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets in April. Business cases with viable options identified for each of the capital technology budget requests were submitted and reviewed through IT Governance, resulting in the recommended option for the Department to pursue. The IT Governance teams also prioritized these options to aid in the decision-making of the 2023 Capital Review Team for when the departments present their requests in June. The Capital Review Team will then make a recommendation to the Chairwoman for projects to include in the 2023 – 2028 Capital Improvement Plan.

Certificate of Achievement for Excellence in Financial Reporting

Gwinnett County's Comprehensive Annual Financial Report for the year ended December 31, 2020, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award for 40 years.

Assessment Notices

Annual Notices of Assessments were mailed to all owners of residential and commercial real property on April 22, 2022. The notices include estimated taxes that are based on the previous year's millage rate and the current year's property value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill, which will be due in the fall, will be based on tax rates set by the Board of Commissioners, the cities, and the Board of Education later this year. Property owners have 45 days from the date of the assessment notice to file an appeal. For information about the appeals process, visit www.gwinnett-assessor.com. In May, the Board of Assessors expects to issue Annual Notices of Assessment for personal property consisting of boats, airplanes, and business equipment.

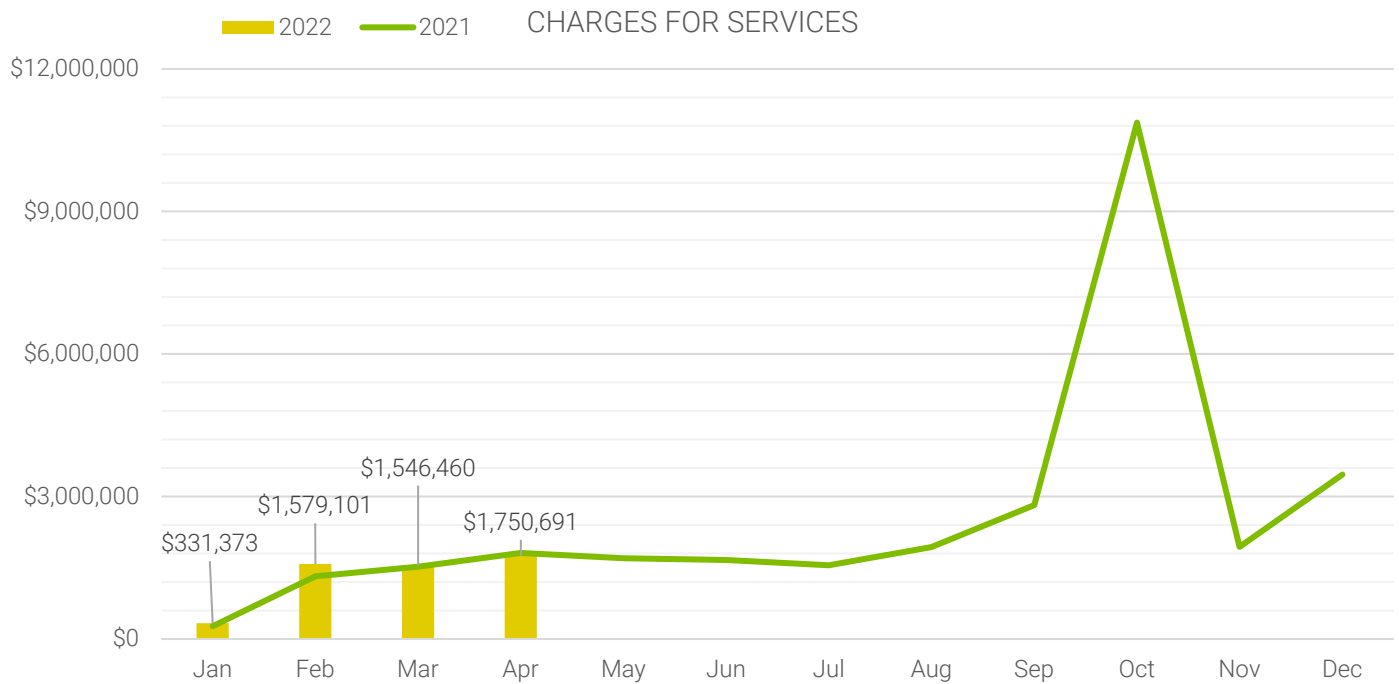
Compensation Adjustments for County Employees

On April 19, 2022, the Gwinnett County Board of Commissioners approved a compensation adjustment for County employees to bring salaries closer in line with the market and assist with recruitment and retention. Effective for the pay period beginning April 16, 2022, all eligible employees will receive an 8 percent market adjustment pay increase. In addition, first responders in Police, Fire and Emergency Services, Sheriff's Office, District Attorney's Office, Solicitor's Office, Corrections, and E911 will receive an extra 2 percent increase in their pay, bringing the total pay increase for frontline public safety employees to 10 percent.

GENERAL FUND (PAGE 12)

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

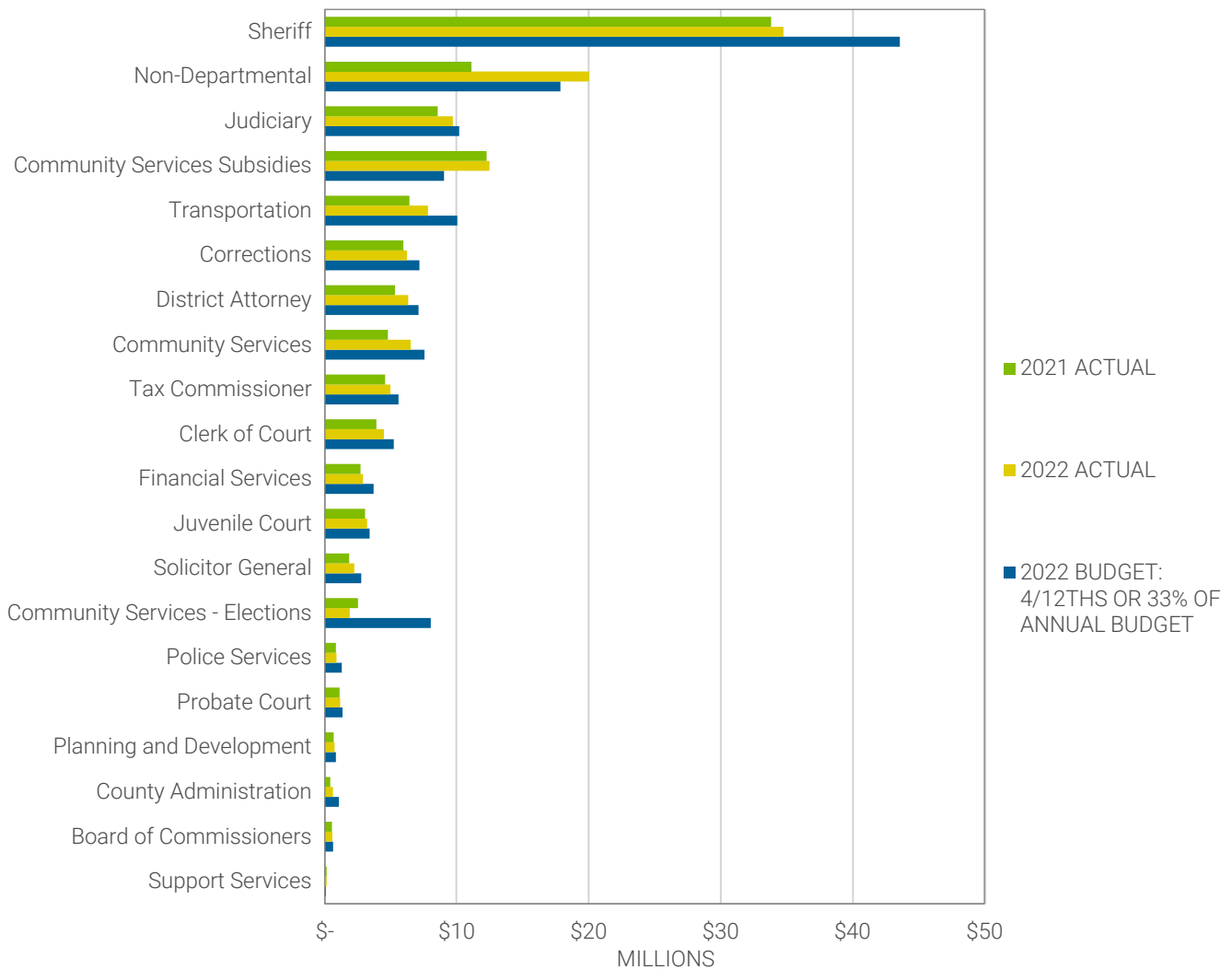
The main revenue source for the General Fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Charges for Services is another major category of revenue in the General Fund.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



As seen in the chart, there were significant increases in monthly collections around the property tax due date of October 15, 2021. Also, please note that January receipts were much lower than other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through April are up approximately \$287,000 compared to 2021 due to various increases in Sheriff and court fees, and state prisoner allowances.

The number of Business/Occupation certificates through April 2022 is 14,555 compared to 14,716 in 2021. Occupation taxes assessed at issuance of these certificates are calculated on the gross revenues of businesses and are up \$3.2 million, or 24.1 percent, compared to last year. This is due to improving business revenues.

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



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

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

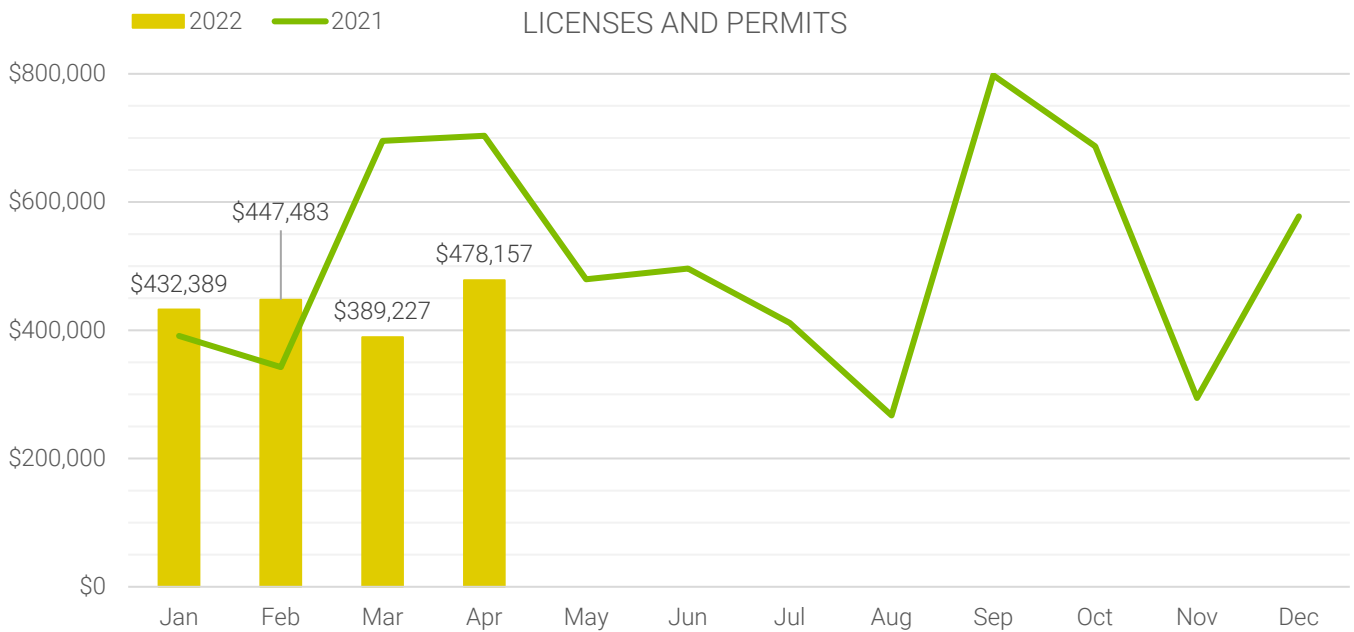
Community Services Subsidies are \$229,000 higher this year compared to last year. It is temporarily over budget for the percentage of the year that has elapsed. This is due to the timing of when subsidy payments are made. Community Services subsidy payments are generally paid quarterly. Some of the second quarter payments were made in April 2022.

Community Services - Elections is below budget; expenses will increase with primary and general elections activities. Election expenditures are down approximately \$615,000 compared to this time last year. This is due to the runoff election held in January 2021.

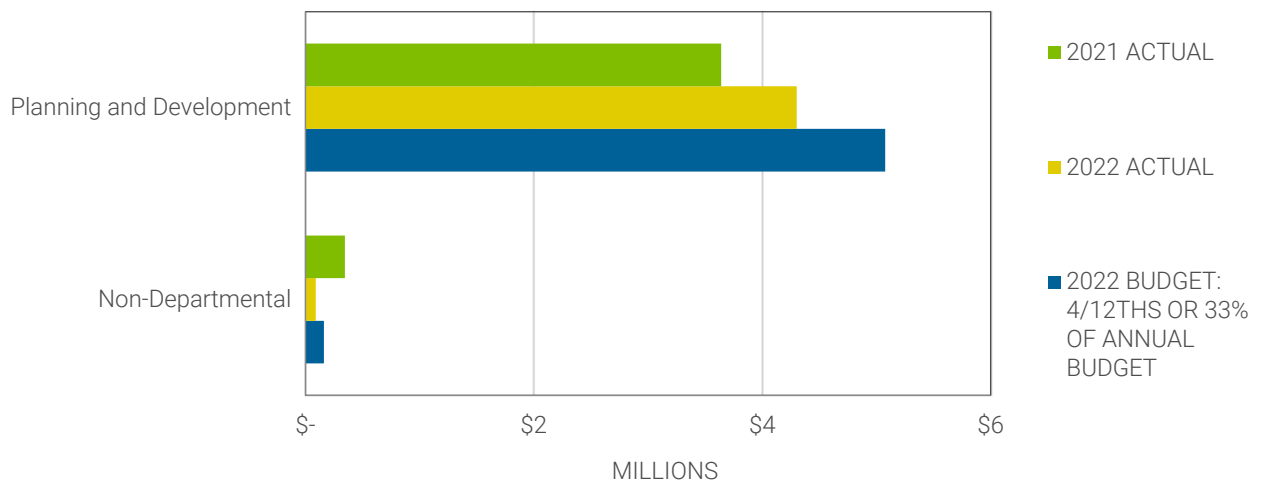
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Licenses and Permits are another major category of revenue in this fund and are shown in the chart below. The yellow bars are 2022 monthly revenues, and the green line represents monthly collections for 2021. Through April, Licenses and Permits revenue is down approximately \$385,000. This is primarily due to a reduction in residential building permits.



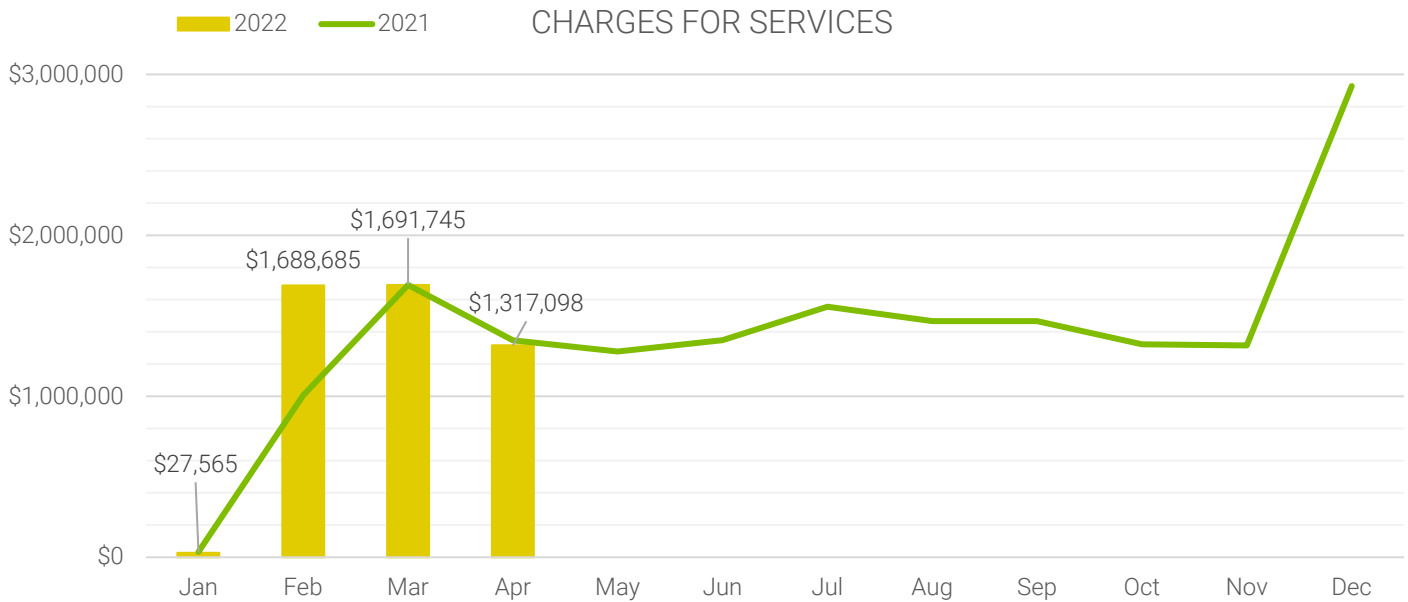
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2021 – 2022 YTD EXPENDITURES



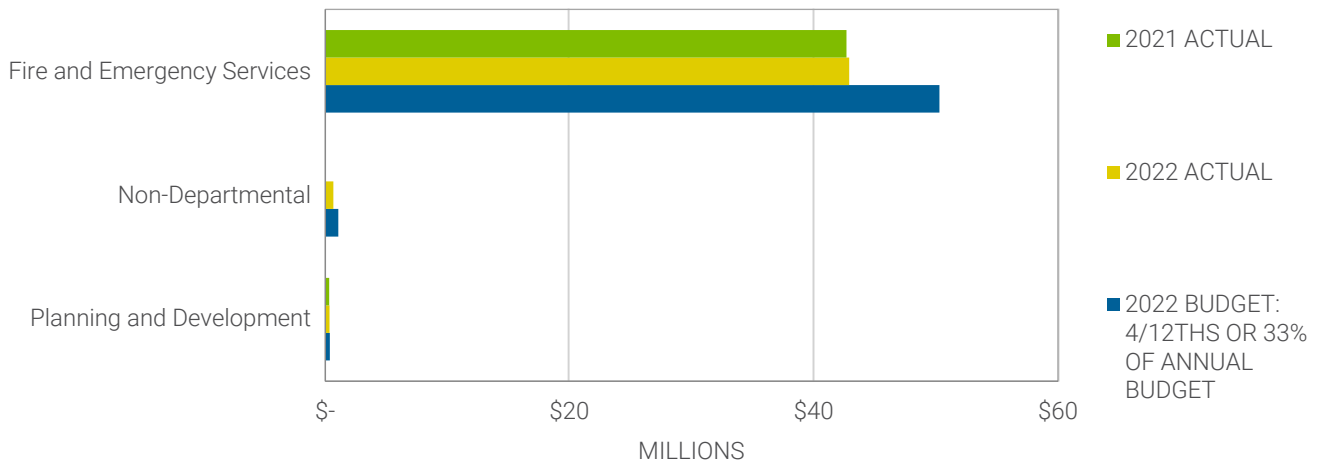
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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

The main revenue source for this fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Charges for Services is another major revenue category in this fund and is shown in the chart below. The yellow bars are monthly 2022 revenues, and the green line represents monthly collections for 2021. Through April, Charges for Services are up approximately \$646,000 which is attributed to a February payment received from the Federal government to supplement Medicaid payments for ambulance services.



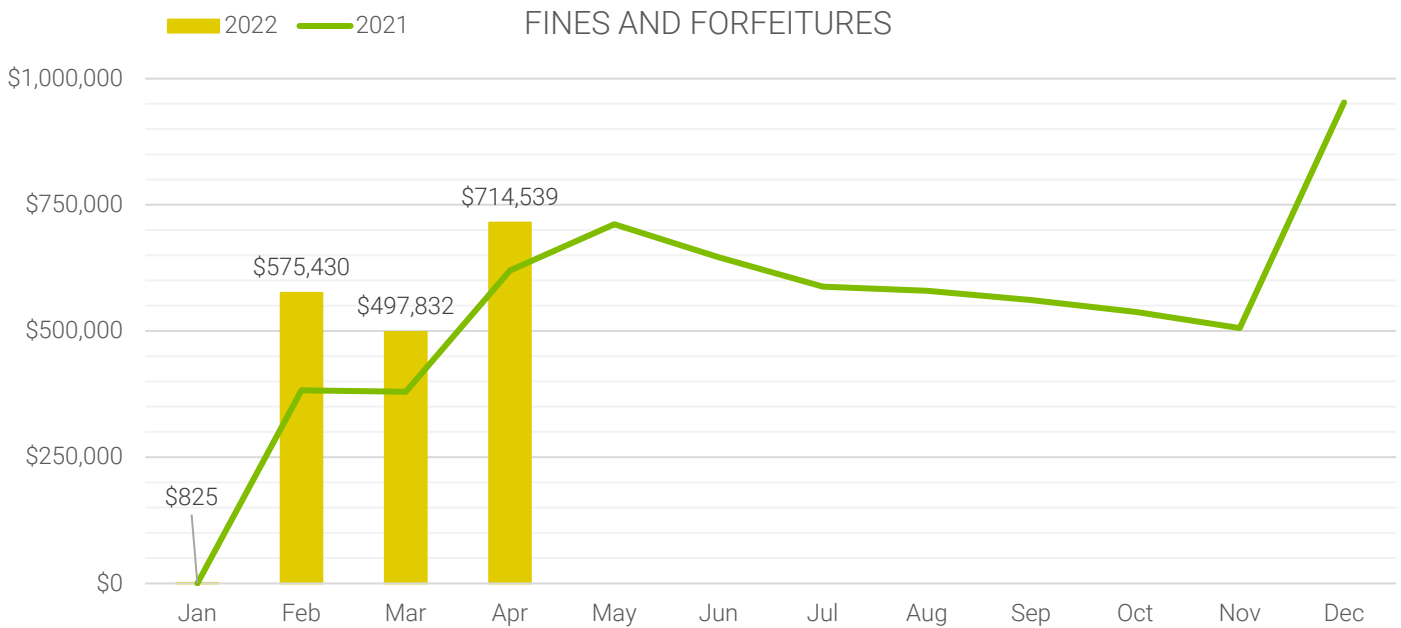
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2021 – 2022 YTD EXPENDITURES



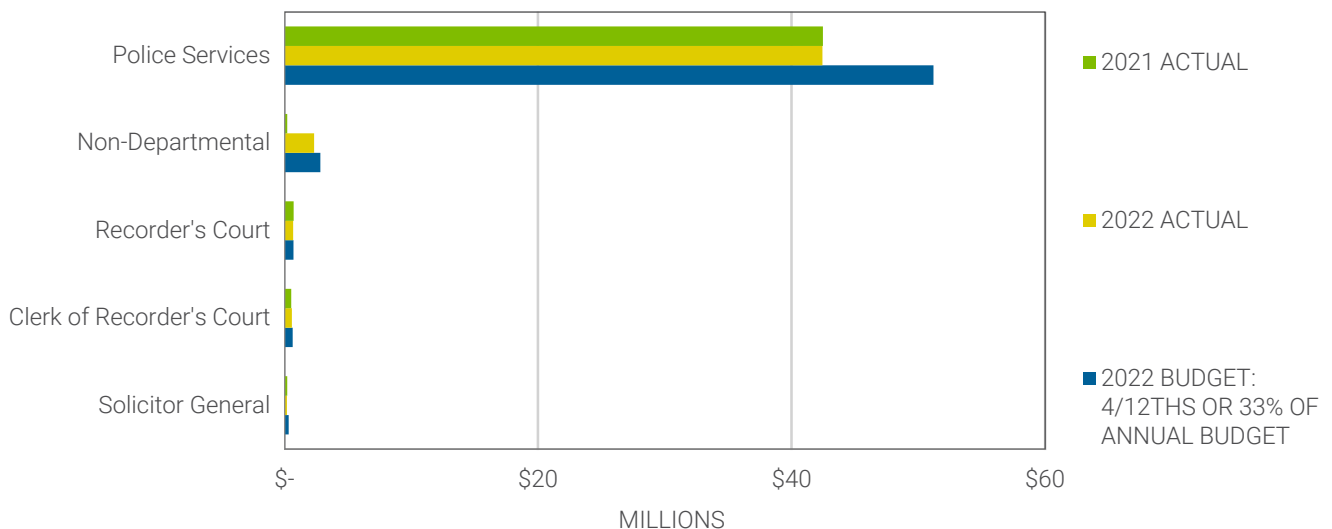
POLICE SERVICES DISTRICT FUND (PAGE 17)

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

The main revenue source for this fund will shift to property taxes later in the year when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Fines and Forfeitures are the other major revenue category for this fund and is shown in the chart below. The yellow bars are monthly 2022 revenues, and the green line represents monthly collections for 2021. Through April, Fines and Forfeitures are up approximately \$407,000 compared to 2021 due to increased collections for citations.



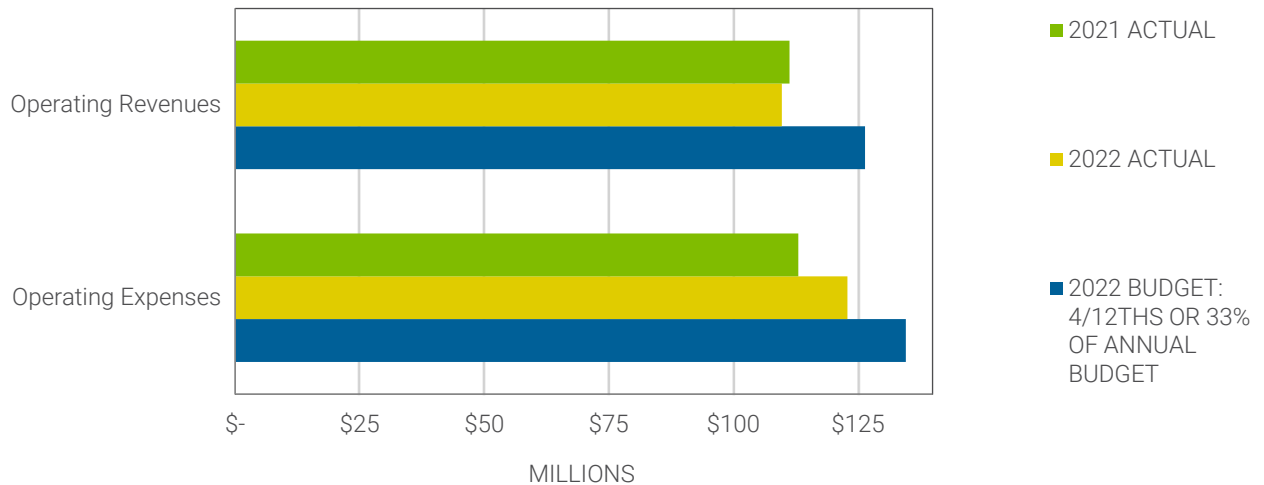
POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2021 – 2022 YTD EXPENDITURES



WATER & SEWER OPERATING FUND (PAGE 50)

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

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



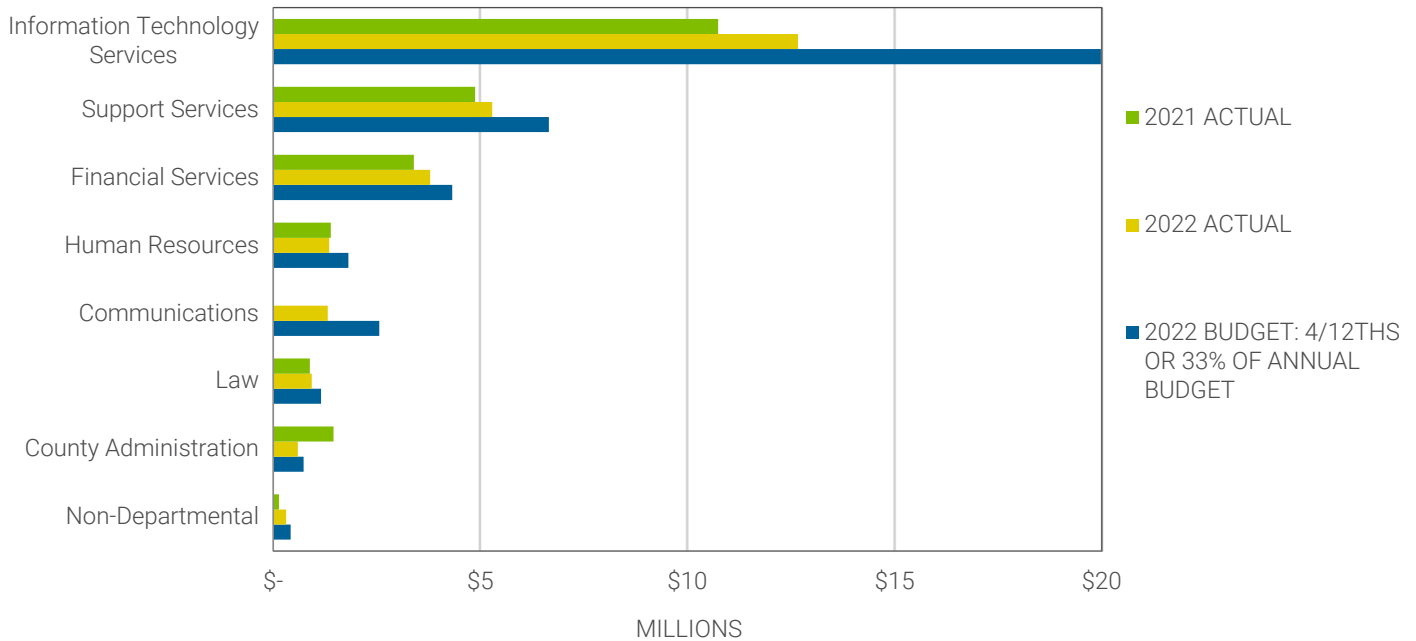
Year-to-date Water and Sewer revenues are down approximately \$1.6 million, or 1.4 percent, from last year. Charges for Services are up \$1.4 million, but this increase is offset by a decrease of \$2.4 million in Contributions and Donations. In the first quarter of 2021, System Development Charges paid by developers were up because there were some larger meters purchased.

Year-to-date, Water and Sewer expenses are up approximately \$10 million, or 8.7 percent, compared to last year due to increased contributions to capital projects. However, expenses in the Water and Sewer Operating Fund are approximately \$11.7 million, or 8.7 percent, under budget. This variance is primarily attributable to conservative budgeting as well as savings in employee salaries and benefits due to higher vacancies in 2022.

ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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

ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2021 – 2022 YTD EXPENSES



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

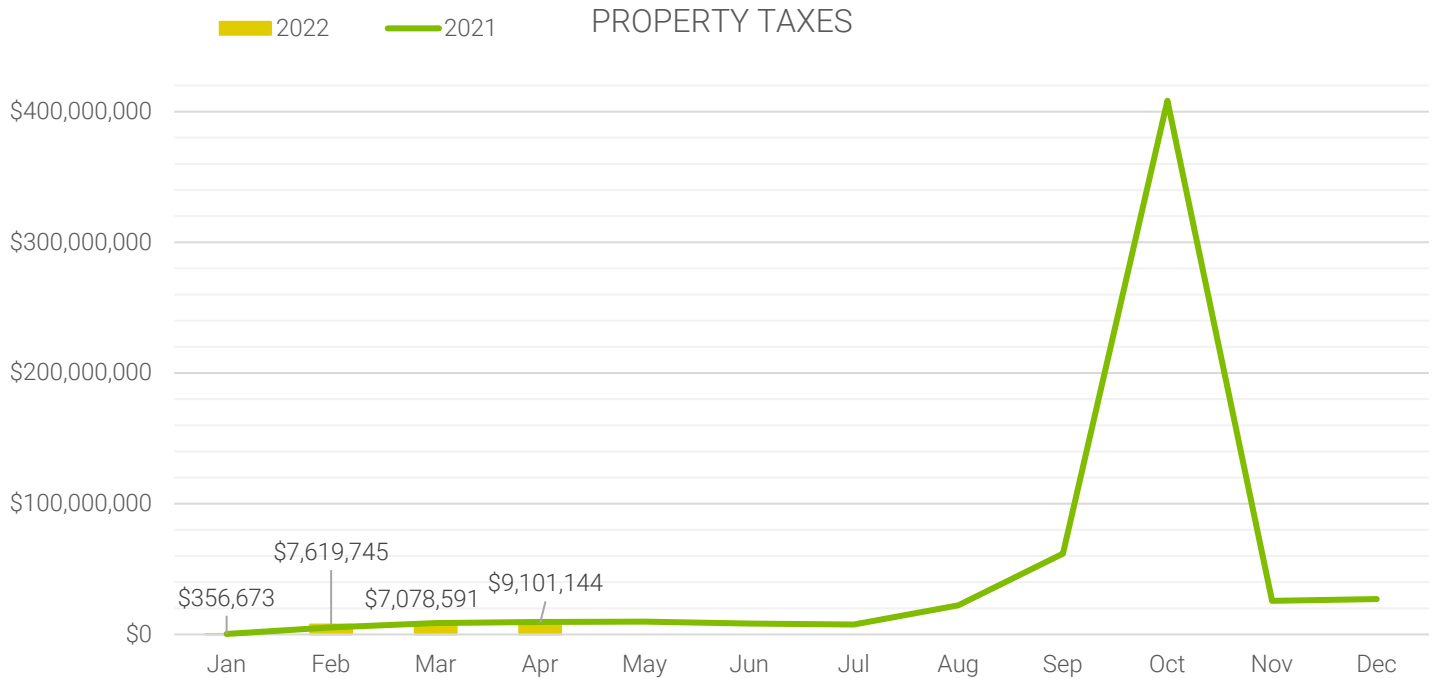
Information Technology Services expenses are up approximately \$1.9 million, or 18 percent, compared to last year. This is primarily due to increased costs of license and support agreements and purchases of IT equipment. However, ITS expenses are approximately \$7.3 million under budget. This variance is primarily attributable to position vacancies and continued disruption in the supply chain which slows the progress of initiatives.

Support Services expenses are up approximately \$415,000, or 9 percent, compared to last year. This is primarily due to increased costs for utilities, repairs, and janitorial services. The Charlotte J. Nash Court Building opened to the public in April 2021 and accounts for some of the year-over-year increase in costs.

RECURRING ITEMS

Property Taxes

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



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

Risk Management Fund Net Position

The Risk Management Fund shows a negative net position as of this report. This negative net position is temporary and is due to annual insurance premiums that are paid at the beginning of the year. As the year progresses, the fund will collect revenue through monthly charges it assesses to other funds. The fund should end the year with a positive net position once revenues are collected.

E-911 Payments to Cities

In February 2020, Gwinnett County entered into a new Service Delivery Strategy Agreement with the cities to provide services to residents and businesses. Part of the agreement covered emergency 911 services. The cities that provide police services and handle their own E-911 dispatching are paid a percentage of the County's E-911 fees. Beginning in 2022, the County began quarterly payments to the cities. The first quarter payments of \$667,889 were made in March.

Inflation Impacts

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

Fuel costs across all departments are up approximately \$755,000 or 48 percent, compared to the same time last year. The average price paid per gallon in April was \$3.64 per gallon. Conservative budget approaches have allowed the County to absorb the increased costs thus far. However, the County will continue to monitor increasing costs and potential impacts on operating budgets.

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

General Fund (001)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 214,017,049	\$ 214,017,049	\$ 214,017,049			
Revenues:						
Taxes	\$ 357,458,781	\$ 357,458,781	\$ 43,674,647	12.22%	\$ 40,205,707	12.90%
Licenses and Permits	5,198,234	5,198,234	1,570,977	30.22%	1,747,574	37.96%
Intergovernmental	4,068,653	4,068,653	1,270,030	31.21%	1,011,509	30.13%
Charges for Services	30,927,197	30,927,197	5,207,626	16.84%	4,920,579	17.85%
Fines and Forfeitures	2,389,956	2,389,956	818,725	34.26%	540,933	18.61%
Investment Income	247,924	247,924	177,882	71.75%	82,371	29.20%
Contributions and Donations	87,250	90,946	9,891	10.88%	2,298,729	98.07%
Miscellaneous	1,584,854	1,584,854	944,583	59.60%	766,945	48.96%
Other Financing Sources	-	-	347,422	-	23,230	-
Revenues without Use of Fund Balance	401,962,849	401,966,545	54,021,783	13.44%	51,597,577	14.57%
Use of Fund Balance	20,729,557	37,490,143	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 422,692,406	\$ 439,456,688	\$ 54,021,783	12.29%	\$ 51,597,577	13.85%
Appropriations:						
Board of Commissioners	\$ 1,809,979	\$ 1,876,880	\$ 576,804	30.73%	\$ 538,034	35.01%
County Administration	3,046,436	3,172,904	620,519	19.56%	418,350	19.40%
Financial Services	10,901,479	11,092,848	2,895,427	26.10%	2,702,505	26.96%
Tax Commissioner	16,328,842	16,753,489	4,967,508	29.65%	4,566,779	28.50%
Transportation	29,598,762	30,131,570	7,817,225	25.94%	6,416,886	25.99%
Planning and Development	2,475,384	2,513,725	741,742	29.51%	668,700	28.87%
Police Services	3,811,761	3,868,483	885,388	22.89%	840,439	22.47%
Corrections	20,787,117	21,517,178	6,223,330	28.92%	5,955,009	29.64%
Community Services	22,057,267	22,649,486	6,518,483	28.78%	4,778,072	28.23%
Community Services Subsidies:						
Atlanta Regional Commission	1,089,302	1,089,302	534,633	49.08%	518,715	41.00%
Board of Health	2,074,641	2,074,641	1,037,321	50.00%	1,037,321	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
HomeFirst Gwinnett	600,000	600,000	-	0.00%	-	0.00%
Indigent Medical	550,000	550,000	-	0.00%	-	-
Library In-House Services	1,282,081	1,282,081	240,804	18.78%	196,935	18.51%
Library Subsidy	19,401,495	19,401,495	9,700,748	50.00%	9,656,092	50.00%
Mental Health	1,043,341	1,043,341	521,671	50.00%	396,671	50.00%
Total Community Services Subsidies	27,095,284	27,095,284	12,490,397	46.10%	12,260,954	46.86%
Community Services - Elections	23,953,498	24,110,601	1,894,787	7.86%	2,509,953	32.96%
Juvenile Court	9,336,833	10,205,721	3,208,257	31.44%	3,048,820	32.77%
Sheriff	125,868,962	130,765,281	34,763,945	26.58%	33,833,736	30.25%

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

General Fund (001)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Clerk of Court	15,252,394	15,695,242	4,481,977	28.56%	3,914,046	29.82%
Judiciary	26,634,778	30,561,466	9,702,952	31.75%	8,560,347	29.32%
Probate Court	3,785,842	4,030,316	1,160,068	28.78%	1,121,691	32.35%
District Attorney	20,495,886	21,314,053	6,318,791	29.65%	5,313,956	27.61%
Solicitor General	8,013,996	8,272,864	2,238,992	27.06%	1,846,611	28.43%
Support Services	256,959	256,959	135,031	52.55%	134,435	54.13%
Non-Departmental:						
Affordable Housing	250,000	250,000	-	0.00%	-	-
Contingency	1,500,000	1,216,886	-	0.00%	-	0.00%
Contribution to Airport	650,000	650,000	216,667	33.33%	270,000	33.33%
Contribution to Capital	18,083,632	18,083,632	6,027,877	33.33%	7,196,686	33.33%
Contribution to Local Transit	12,100,000	19,214,755	11,148,088	58.02%	1,166,667	33.33%
Grant Match	1,100,000	1,100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	1,519,430	1,594,694	549,898	34.48%	506,140	32.93%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	175,000	175,000	30,000	17.14%	48,700	32.47%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	980,000	514,500	-	0.00%	-	0.00%
Reserves - Court Reporters	1,550,000	1,015,250	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,750,000	2,961,250	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,400,000	404,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,238,885	3,238,885	926,891	28.62%	845,209	27.73%
Other Governmental Agencies	515,000	515,000	28,208	5.48%	26,067	5.06%
Other Miscellaneous	100,000	369,486	114,411	30.96%	24,613	3.28%
Total Non-Departmental	51,180,947	53,572,338	20,042,040	37.41%	11,084,082	22.87%
TOTAL APPROPRIATIONS	\$ 422,692,406	\$ 439,456,688	\$ 127,683,663	29.05%	\$ 110,513,405	29.65%
Projected Fund Balance December 31	\$ 193,287,492	\$ 176,526,906				
Fund Balance as of Report Date			\$ 140,355,169			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 11,832,109	\$ 11,832,109	\$ 11,832,109			
Revenues:						
Taxes	\$ 9,301,413	\$ 9,301,413	\$ 175,518	1.89%	\$ 198,705	2.45%
Licenses and Permits	3,752,450	3,752,450	1,747,256	46.56%	2,132,641	57.65%
Intergovernmental	57,094	57,094	21,118	36.99%	17,267	31.98%
Charges for Services	781,090	781,090	354,327	45.36%	263,805	126.94%
Investment Income	50,073	50,073	21,513	42.96%	23,005	81.87%
Miscellaneous	-	-	8,735	-	-	-
Revenues without Use of Fund Balance	13,942,120	13,942,120	2,328,467	16.70%	2,635,423	21.78%
Use of Fund Balance	1,288,743	1,774,921	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 15,230,863</u>	<u>\$ 15,717,041</u>	<u>\$ 2,328,467</u>	14.81%	<u>\$ 2,635,423</u>	18.52%
Appropriations:						
Planning and Development	\$ 14,747,363	\$ 15,233,541	\$ 4,302,631	28.24%	\$ 3,640,716	27.92%
Non-Departmental:						
Cultural and Artistic Design	75,000	75,000	-	0.00%	50,000	100.00%
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	354,500	354,500	89,667	25.29%	295,000	30.40%
Total Non-Departmental	483,500	483,500	89,667	18.55%	345,000	29.08%
TOTAL APPROPRIATIONS	<u>\$ 15,230,863</u>	<u>\$ 15,717,041</u>	<u>\$ 4,392,298</u>	27.95%	<u>\$ 3,985,716</u>	28.01%
Projected Fund Balance December 31	\$ 10,543,366	\$ 10,057,188				
Fund Balance as of Report Date			\$ 9,768,278			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 72,981,665	\$ 72,981,665	\$ 72,981,665			
Revenues:						
Taxes	\$ 123,435,358	\$ 123,435,358	\$ 2,397,366	1.94%	\$ 2,598,901	2.42%
Licenses and Permits	912,992	912,992	359,176	39.34%	287,412	31.48%
Intergovernmental	738,500	738,500	318,456	43.12%	221,933	30.05%
Charges for Services	16,282,713	16,282,713	4,725,093	29.02%	4,079,267	26.03%
Investment Income	100,003	100,003	61,765	61.76%	45,793	44.04%
Contributions and Donations	-	-	505	-	1,195	-
Miscellaneous	2,000	2,000	89,841	4,492.05%	12,093	403.10%
Revenues without Use of Fund Balance	141,471,566	141,471,566	7,952,202	5.62%	7,246,594	5.81%
Use of Fund Balance	7,987,620	13,776,105	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 149,459,186	\$ 155,247,671	\$ 7,952,202	5.12%	\$ 7,246,594	5.03%
Appropriations:						
Planning and Development	\$ 1,113,511	\$ 1,138,418	\$ 354,875	31.17%	\$ 318,619	29.24%
Fire and Emergency Services	145,113,675	150,877,253	42,907,230	28.44%	42,683,303	31.09%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,920,000	2,920,000	666,667	22.83%	-	0.00%
Total Non-Departmental	3,232,000	3,232,000	666,667	20.63%	-	0.00%
TOTAL APPROPRIATIONS	\$ 149,459,186	\$ 155,247,671	\$ 43,928,772	28.30%	\$ 43,001,922	29.84%
Projected Fund Balance December 31	\$ 64,994,045	\$ 59,205,560				
Fund Balance as of Report Date			\$ 37,005,095			

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Loganville EMS District Fund (103)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 591,825	\$ 591,825	\$ 591,825			
Revenues:						
Investment Income	\$ 1,524	\$ 1,524	\$ 1,051	68.96%	\$ 1,204	71.41%
Revenues without Use of Fund Balance	1,524	1,524	1,051	68.96%	1,204	71.41%
Use of Fund Balance	60,630	60,630	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,154	\$ 62,154	\$ 1,051	1.69%	\$ 1,204	1.94%
Appropriations:						
Loganville EMS	\$ 62,154	\$ 62,154	\$ 1,573	2.53%	\$ 663	1.07%
TOTAL APPROPRIATIONS	\$ 62,154	\$ 62,154	\$ 1,573	2.53%	\$ 663	1.07%
Projected Fund Balance December 31	\$ 531,195	\$ 531,195				
Fund Balance as of Report Date			\$ 591,303			

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Police Services District Fund (106)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 93,100,705	\$ 93,100,705	\$ 93,100,705			
Revenues:						
Taxes	\$ 91,452,577	\$ 91,452,577	\$ 1,750,549	1.91%	\$ 1,979,907	2.52%
Insurance Premium Taxes	45,472,070	45,472,070	-	0.00%	-	0.00%
Intergovernmental	350,000	350,000	237,079	67.74%	169,313	56.65%
Charges for Services	827,600	827,600	260,495	31.48%	280,334	30.95%
Fines and Forfeitures	10,849,479	10,849,479	1,788,626	16.49%	1,381,744	28.06%
Investment Income	168,008	168,008	77,816	46.32%	66,374	38.72%
Contributions and Donations	-	-	-	-	2,500	100.00%
Miscellaneous	298,222	303,222	204,279	67.37%	120,496	40.01%
Revenues without Use of Fund Balance	149,417,956	149,422,956	4,318,844	2.89%	4,000,668	3.29%
Use of Fund Balance	12,084,391	17,644,318	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,502,347	\$ 167,067,274	\$ 4,318,844	2.59%	\$ 4,000,668	2.78%
Appropriations:						
Police Services	\$ 148,043,494	\$ 153,587,072	\$ 42,431,893	27.63%	\$ 42,469,231	31.64%
Recorder's Court	1,940,699	2,110,390	682,949	32.36%	719,463	33.11%
Solicitor General	973,196	999,175	182,399	18.25%	209,064	25.14%
Clerk of Recorder's Court	1,841,460	1,910,439	582,363	30.48%	529,371	29.24%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Non-Departmental Police	8,327,498	8,084,198	2,339,166	28.94%	210,000	12.14%
Total Non-Departmental	8,703,498	8,460,198	2,339,166	27.65%	210,000	4.27%
TOTAL APPROPRIATIONS	\$ 161,502,347	\$ 167,067,274	\$ 46,218,770	27.66%	\$ 44,137,130	30.66%
Projected Fund Balance December 31	\$ 81,016,314	\$ 75,456,387				
Fund Balance as of Report Date			\$ 51,200,780			

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Recreation Fund (105)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 25,879,807	\$ 25,879,807	\$ 25,879,807			
Revenues:						
Taxes	\$ 39,308,573	\$ 39,308,573	\$ 756,105	1.92%	\$ 820,428	2.39%
Intergovernmental	230,000	230,000	169,008	73.48%	77,297	19.07%
Charges for Services	4,681,232	4,681,232	985,433	21.05%	697,562	20.60%
Investment Income	53,798	53,798	31,985	59.45%	24,343	61.88%
Contributions and Donations	400	400	-	0.00%	-	0.00%
Miscellaneous	2,413,968	2,413,968	1,025,510	42.48%	983,527	52.14%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	46,719,901	46,719,901	2,968,041	6.35%	2,603,157	6.49%
Use of Fund Balance	3,868,754	7,137,284	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,588,655	\$ 53,857,185	\$ 2,968,041	5.51%	\$ 2,603,157	5.17%
Appropriations:						
Community Services	\$ 48,241,350	\$ 51,509,880	\$ 11,981,692	23.26%	\$ 12,175,494	25.67%
Support Services	34,618	34,618	4,085	11.80%	31,659	11.53%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	2,247,687	2,247,687	744,229	33.11%	626,472	33.07%
Total Non-Departmental	2,312,687	2,312,687	744,229	32.18%	626,472	23.71%
TOTAL APPROPRIATIONS	\$ 50,588,655	\$ 53,857,185	\$ 12,730,006	23.64%	\$ 12,833,625	25.49%
Projected Fund Balance December 31	\$ 22,011,053	\$ 18,742,523				
Fund Balance as of Report Date			\$ 16,117,842			

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Economic Development Tax Fund (160)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 8,194,322	\$ 8,194,322	\$ 8,194,322			
Revenues:						
Taxes	\$ 11,553,599	\$ 11,553,599	\$ 223,186	1.93%	\$ 237,767	2.43%
Intergovernmental	70,000	70,000	29,961	42.80%	20,884	-
Investment Income	-	-	2,734	-	-	-
Revenues without Use of Fund Balance	11,623,599	11,623,599	255,881	2.20%	258,651	2.64%
Use of Fund Balance	3,141,987	3,141,987	-	0.00%	-	-
TOTAL REVENUES	\$ 14,765,586	\$ 14,765,586	\$ 255,881	1.73%	\$ 258,651	2.64%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 14,765,586	\$ 14,765,586	\$ 3,100,606	21.00%	\$ 1,940,766	20.08%
Total Non-Departmental	14,765,586	14,765,586	3,100,606	21.00%	1,940,766	20.08%
TOTAL APPROPRIATIONS	\$ 14,765,586	\$ 14,765,586	\$ 3,100,606	21.00%	\$ 1,940,766	19.83%
Projected Fund Balance December 31	\$ 5,052,335	\$ 5,052,335				
Fund Balance as of Report Date			\$ 5,349,597			

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Gwinnett Place TAD Fund (165)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 3,251,466	\$ 3,251,466	\$ 3,251,466			
Revenues:						
Taxes	\$ -	\$ -	\$ 26,149	-	\$ 62,394	-
TOTAL REVENUES	\$ -	\$ -	\$ 26,149	-	\$ 62,394	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,251,466	\$ 3,251,466				
Fund Balance as of Report Date			\$ 3,277,615			

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Indian Trail TAD Fund (162)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 4,214,361	\$ 4,214,361	\$ 4,214,361			
Revenues:						
Taxes	\$ -	\$ -	\$ 11,233	-	\$ 125,318	-
Investment Income	-	-	8,952	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 20,185	-	\$ 125,318	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,214,361	\$ 4,214,361				
Fund Balance as of Report Date			\$ 4,234,546			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 13,283,630	\$ 13,283,630	\$ 13,283,630			
Revenues:						
Taxes	\$ -	\$ -	\$ 55,509	-	\$ 777,139	-
Investment Income	-	-	11,816	-	1,293	-
TOTAL REVENUES	\$ -	\$ -	\$ 67,325	-	\$ 778,432	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 13,283,630	\$ 13,283,630				
Fund Balance as of Report Date			\$ 13,350,955			

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Lake Lucerne TAD Fund (164)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 580,359	\$ 580,359	\$ 580,359			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,991	-	\$ 28,062	-
TOTAL REVENUES	\$ -	\$ -	\$ 3,991	-	\$ 28,062	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 580,359	\$ 580,359				
Fund Balance as of Report Date			\$ 584,350			

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Park Place TAD Fund (163)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 2,592,968	\$ 2,592,968	\$ 2,592,968			
Revenues:						
Taxes	\$ -	\$ -	\$ 53,779	-	\$ 68,060	-
TOTAL REVENUES	\$ -	\$ -	\$ 53,779	-	\$ 68,060	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,592,968	\$ 2,592,968				
Fund Balance as of Report Date			\$ 2,646,747			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 13,636,513	\$ 13,636,513	\$ 13,636,513			
Revenues:						
Taxes	\$ -	\$ -	\$ 142,718	-	\$ 121,967	-
Investment Income	-	-	2,061	-	3,442	-
Revenues without Use of Fund Balance	-	-	144,779	-	125,409	-
Use of Fund Balance	7,160,872	7,160,872	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 7,160,872</u>	<u>\$ 7,160,872</u>	<u>\$ 144,779</u>	2.02%	<u>\$ 125,409</u>	0.79%
Appropriations:						
Planning and Development	\$ 7,160,872	\$ 7,160,872	\$ 6,970	0.10%	\$ 413,266	2.60%
TOTAL APPROPRIATIONS	<u>\$ 7,160,872</u>	<u>\$ 7,160,872</u>	<u>\$ 6,970</u>	0.10%	<u>\$ 413,266</u>	2.60%
Projected Fund Balance December 31	\$ 6,475,641	\$ 6,475,641				
Fund Balance as of Report Date			\$ 13,774,322			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 4,497	\$ 4,497	\$ 4,497			
Revenues:						
Investment Income	\$ -	\$ -	\$ 4,773	-	\$ 1,067	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 4,773</u>	0.19%	<u>\$ 1,067</u>	0.04%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 4,497	\$ 4,497				
Fund Balance as of Report Date			\$ 9,270			

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Speed Hump Fund (003)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 792,694	\$ 792,694	\$ 792,694			
Revenues:						
Charges for Services	\$ 132,000	\$ 132,000	\$ 1,425	1.08%	\$ 1,498	0.34%
Investment Income	2,286	2,286	3,039	132.94%	118	4.20%
Revenues without Use of Fund Balance	134,286	134,286	4,464	3.32%	1,616	0.37%
Use of Fund Balance	300,371	300,371	-	0.00%	-	-
TOTAL REVENUES	\$ 434,657	\$ 434,657	\$ 4,464	1.03%	\$ 1,616	0.37%
Appropriations:						
Transportation	\$ 434,657	\$ 434,657	\$ 8,457	1.95%	\$ 9,880	2.29%
TOTAL APPROPRIATIONS	\$ 434,657	\$ 434,657	\$ 8,457	1.95%	\$ 9,880	2.24%
Projected Fund Balance December 31	\$ 492,323	\$ 492,323				
Fund Balance as of Report Date			\$ 788,701			

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Street Lighting Fund (002)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 1,760,966	\$ 1,760,966	\$ 1,760,966			
Revenues:						
Charges for Services	\$ 9,126,215	\$ 9,126,827	\$ 66,466	0.73%	\$ 70,110	0.78%
Investment Income	-	-	9	-	372	66.19%
Miscellaneous	-	-	67,890	-	6	-
TOTAL REVENUES	\$ 9,126,215	\$ 9,126,827	\$ 134,365	1.47%	\$ 70,488	0.79%
Appropriations:						
Transportation	\$ 8,517,615	\$ 8,521,612	\$ 2,154,549	25.28%	\$ 2,129,301	25.38%
Non-Departmental:						
Reserves - Compensation	25,000	25,000	-	0.00%	-	0.00%
Total Non-Departmental	25,000	25,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,542,615	8,546,612	2,154,549	25.21%	2,129,301	25.34%
Contribution to Fund Balance	583,600	580,215	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,126,215	\$ 9,126,827	\$ 2,154,549	23.61%	\$ 2,129,301	23.80%
Projected Fund Balance December 31	\$ 2,344,566	\$ 2,341,181				
Fund Balance as of Report Date			\$ (259,218)			

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Authority Imaging Fund (020)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 3,977,994	\$ 3,977,994	\$ 3,977,994			
Revenues:						
Charges for Services	\$ 849,245	\$ 849,245	\$ 314,813	37.07%	\$ 466,019	66.09%
Investment Income	3,484	3,484	545	15.64%	949	34.88%
TOTAL REVENUES	<u>\$ 852,729</u>	<u>\$ 852,729</u>	<u>\$ 315,358</u>	36.98%	<u>\$ 466,968</u>	65.97%
Appropriations:						
Clerk of Court	\$ 720,000	\$ 720,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	720,000	720,000	-	0.00%	-	-
Contribution to Fund Balance	132,729	132,729	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 852,729</u>	<u>\$ 852,729</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 4,110,723	\$ 4,110,723				
Fund Balance as of Report Date			\$ 4,293,352			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 541,594	\$ 541,594	\$ 541,594			
Revenues:						
Charges for Services	\$ 104,000	\$ 104,000	\$ 53,567	51.51%	\$ 33,919	27.35%
Miscellaneous	8,500	8,500	2,491	29.31%	2,098	24.68%
Revenues without Use of Fund Balance	112,500	112,500	56,058	49.83%	36,017	27.18%
Use of Fund Balance	255,940	255,940	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,440	\$ 368,440	\$ 56,058	15.21%	\$ 36,017	18.72%
Appropriations:						
Corrections	\$ 368,440	\$ 368,440	\$ 115,590	31.37%	\$ 58,299	30.30%
TOTAL APPROPRIATIONS	\$ 368,440	\$ 368,440	\$ 115,590	31.37%	\$ 58,299	30.30%
Projected Fund Balance December 31	\$ 285,654	\$ 285,654				
Fund Balance as of Report Date			\$ 482,062			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 402,287	\$ 402,287	\$ 402,287			
Revenues:						
Fines and Forfeitures	\$ 664,754	\$ 664,754	\$ 155,960	23.46%	\$ 145,151	21.75%
Investment Income	-	-	49	-	15	-
Miscellaneous	-	-	764	-	-	-
Revenues without Use of Fund Balance	664,754	664,754	156,773	23.58%	145,166	21.76%
Use of Fund Balance	82,089	111,535	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 746,843	\$ 776,289	\$ 156,773	20.20%	\$ 145,166	16.49%
Appropriations:						
District Attorney	\$ 419,857	\$ 437,522	\$ 135,520	30.97%	\$ 145,531	32.32%
Solicitor General	316,986	328,767	71,652	21.79%	134,013	31.90%
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	\$ 746,843	\$ 776,289	\$ 207,172	26.69%	\$ 279,544	31.75%
Projected Fund Balance December 31	\$ 320,198	\$ 290,752				
Fund Balance as of Report Date			\$ 351,888			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022		Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 268,499	\$ 268,499	\$ 268,499			
Revenues:						
Use of Fund Balance	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ (1,365)	-1.01%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ (1,365)	-1.01%	\$ -	0.00%
Projected Fund Balance December 31	\$ 133,499	\$ 133,499				
Fund Balance as of Report Date			\$ 269,864			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

E-911 Fund (095)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 34,053,485	\$ 34,053,485	\$ 34,053,485			
Revenues:						
Charges for Services	\$ 22,143,000	\$ 22,143,000	\$ 3,667,042	16.56%	\$ 3,585,497	18.39%
Investment Income	109,072	109,072	76,348	70.00%	63,101	86.37%
Miscellaneous	-	-	7,355	-	-	-
Revenues without Use of Fund Balance	22,252,072	22,252,072	3,750,745	16.86%	3,648,598	18.64%
Use of Fund Balance	2,030,103	2,570,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,282,175	\$ 24,822,945	\$ 3,750,745	15.11%	\$ 3,648,598	13.37%
Appropriations:						
Police Services	\$ 21,100,046	\$ 21,640,816	\$ 5,514,887	25.48%	\$ 5,645,289	25.80%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,671,557	2,671,557	667,889	25.00%	4,421,789	100.00%
Non-Departmental E-911	490,572	490,572	-	0.00%	-	0.00%
Total Non-Departmental	3,182,129	3,182,129	667,889	20.99%	4,421,789	81.83%
TOTAL APPROPRIATIONS	\$ 24,282,175	\$ 24,822,945	\$ 6,182,776	24.91%	\$ 10,067,078	36.90%
Projected Fund Balance December 31	\$ 32,023,382	\$ 31,482,612				
Fund Balance as of Report Date			\$ 31,621,454			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 225,834	\$ 225,834	\$ 225,834			
Revenues:						
Charges for Services	\$ 53,783	\$ 53,783	\$ 11,130	20.69%	\$ 17,390	31.93%
TOTAL REVENUES	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ 11,130</u>	20.69%	<u>\$ 17,390</u>	31.93%
Appropriations:						
Juvenile Court	\$ 42,100	\$ 42,100	\$ 10,770	25.58%	\$ 10,722	26.87%
Appropriations without Contribution to Fund Balance	42,100	42,100	10,770	25.58%	10,722	26.87%
Contribution to Fund Balance	11,683	11,683	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ 10,770</u>	20.02%	<u>\$ 10,722</u>	19.69%
Projected Fund Balance December 31	\$ 237,517	\$ 237,517				
Fund Balance as of Report Date			\$ 226,194			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2022			FY 2021		
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 1,012,967	\$ 1,012,967	\$ 1,012,967			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 17,321	100.00%
Revenues without Use of Fund Balance	-	-	-	-	17,321	100.00%
Use of Fund Balance	115,120	115,120	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 115,120</u>	<u>\$ 115,120</u>	<u>\$ -</u>	0.00%	<u>\$ 17,321</u>	7.40%
Appropriations:						
Police Services	\$ 115,120	\$ 115,120	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 115,120</u>	<u>\$ 115,120</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 897,847	\$ 897,847				
Fund Balance as of Report Date			\$ 1,012,967			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 1,114,319	\$ 1,114,319	\$ 1,114,319			
Revenues:						
Fines and Forfeitures	\$ -	\$ 28,126	\$ 36,777	130.76%	\$ 12,208	100.00%
Miscellaneous	-	-	513	-	-	-
Revenues without Use of Fund Balance	-	28,126	37,290	132.58%	12,208	100.00%
Use of Fund Balance	767,179	739,053	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 37,290</u>	4.86%	<u>\$ 12,208</u>	9.77%
Appropriations:						
Police Services	\$ 767,179	\$ 767,179	\$ 33,643	4.39%	\$ 7	0.01%
TOTAL APPROPRIATIONS	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 33,643</u>	4.39%	<u>\$ 7</u>	0.01%
Projected Fund Balance December 31	\$ 347,140	\$ 375,266				
Fund Balance as of Report Date			\$ 1,117,966			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 4,119,504	\$ 4,119,504	\$ 4,119,504			
Revenues:						
Charges for Services	\$ 400,000	\$ 400,000	\$ 158,809	39.70%	\$ 67,579	8.64%
Investment Income	-	-	8,179	-	9,822	-
Revenues without Use of Fund Balance	400,000	400,000	166,988	41.75%	77,401	9.90%
Use of Fund Balance	100,000	100,000	-	0.00%	-	-
TOTAL REVENUES	\$ 500,000	\$ 500,000	\$ 166,988	33.40%	\$ 77,401	9.90%
Appropriations:						
Sheriff	\$ 500,000	\$ 500,000	\$ 84,912	16.98%	\$ 263,424	36.64%
TOTAL APPROPRIATIONS	\$ 500,000	\$ 500,000	\$ 84,912	16.98%	\$ 263,424	33.70%
Projected Fund Balance December 31	\$ 4,019,504	\$ 4,019,504				
Fund Balance as of Report Date			\$ 4,201,580			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 399,526	\$ 399,526	\$ 399,526			
Revenues:						
Fines and Forfeitures	\$ -	\$ 157,815	\$ 157,815	100.00%	\$ 97,559	100.00%
Revenues without Use of Fund Balance	-	157,815	157,815	100.00%	97,559	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 297,815	\$ 157,815	52.99%	\$ 97,559	32.79%
Appropriations:						
Sheriff	\$ 140,000	\$ 297,815	\$ -	0.00%	\$ 39,660	13.33%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 297,815	\$ -	0.00%	\$ 39,660	13.33%
Projected Fund Balance December 31	\$ 259,526	\$ 259,526				
Fund Balance as of Report Date			\$ 557,341			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022		Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 286,641	\$ 286,641	\$ 286,641			
Revenues:						
Use of Fund Balance	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 111,641	\$ 111,641				
Fund Balance as of Report Date			\$ 286,641			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022		Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 318,095	\$ 318,095	\$ 318,095			
Revenues:						
Investment Income	\$ -	\$ -	\$ 157	-	\$ 81	-
Revenues without Use of Fund Balance	-	-	157	-	81	-
Use of Fund Balance	180,000	180,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 157</u>	0.09%	<u>\$ 81</u>	0.08%
Appropriations:						
Sheriff	\$ 180,000	\$ 180,000	\$ 27,017	15.01%	\$ 10,000	10.00%
TOTAL APPROPRIATIONS	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 27,017</u>	15.01%	<u>\$ 10,000</u>	10.00%
Projected Fund Balance December 31	\$ 138,095	\$ 138,095				
Fund Balance as of Report Date			\$ 291,235			

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Stadium Fund (055)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 2,791,162	\$ 2,791,162	\$ 2,791,162			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 225,297	30.04%	\$ 200,531	24.23%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,145,854	1,145,854	144,450	12.61%	144,450	12.69%
Investment Income	-	-	674	-	200	-
TOTAL REVENUES	<u>\$ 2,295,854</u>	<u>\$ 2,295,854</u>	<u>\$ 770,421</u>	33.56%	<u>\$ 745,181</u>	31.50%
Appropriations:						
Stadium Operations	\$ 2,154,181	\$ 2,154,181	\$ 1,665,306	77.31%	\$ 1,644,628	76.61%
Appropriations without Contribution to Fund Balance	2,154,181	2,154,181	1,665,306	77.31%	1,644,628	76.61%
Contribution to Fund Balance	141,673	141,673	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,295,854</u>	<u>\$ 2,295,854</u>	<u>\$ 1,665,306</u>	72.54%	<u>\$ 1,644,628</u>	69.51%
Projected Fund Balance December 31	\$ 2,932,835	\$ 2,932,835				
Fund Balance as of Report Date			\$ 1,896,277			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Tree Bank Fund (040)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 483,155	\$ 483,155	\$ 483,155			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 40,760	271.73%	\$ 91,408	609.39%
Investment Income	-	-	218	-	39	-
Revenues without Use of Fund Balance	15,000	15,000	40,978	273.19%	91,447	609.65%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 40,978	40.98%	\$ 91,447	304.82%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 398,155	\$ 398,155				
Fund Balance as of Report Date			\$ 524,133			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

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 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Fund Balance January 1	\$ 31,805,297	\$ 31,805,297	\$ 31,805,297			
Revenues:						
Taxes	\$ 11,051,048	\$ 11,051,048	\$ 2,810,724	25.43%	\$ 1,765,346	18.48%
Charges for Services	150	150	-	0.00%	509	339.33%
Investment Income	-	-	28,680	-	15,370	-
Revenues without Use of Fund Balance	11,051,198	11,051,198	2,839,404	25.69%	1,781,225	18.64%
Use of Fund Balance	4,152,338	4,152,338	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,203,536	\$ 15,203,536	\$ 2,839,404	18.68%	\$ 1,781,225	12.10%
Appropriations:						
Facility Debt	\$ 11,299,444	\$ 11,299,444	\$ 2,837,222	25.11%	\$ 2,681,664	23.74%
Tourism	3,904,092	3,904,092	2,233,777	57.22%	1,563,624	45.72%
TOTAL APPROPRIATIONS	\$ 15,203,536	\$ 15,203,536	\$ 5,070,999	33.35%	\$ 4,245,288	28.85%
Projected Fund Balance December 31	\$ 27,652,959	\$ 27,652,959				
Fund Balance as of Report Date			\$ 29,573,702			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Airport Operating Fund (520)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 828,419	\$ 828,419	\$ 828,419			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 65,504	39.22%	\$ 59,997	35.93%
Investment Income	-	-	112	-	33	-
Miscellaneous	835,600	835,600	319,388	38.22%	300,013	24.49%
Other Financing Sources	650,000	650,000	216,667	33.33%	270,000	33.33%
Revenues without Use of Net Position	1,652,600	1,652,600	601,671	36.41%	630,043	28.61%
Use of Net Position	200,090	228,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,852,690	\$ 1,881,068	\$ 601,671	31.99%	\$ 630,043	25.64%
Appropriations:						
Transportation*	\$ 1,841,690	\$ 1,870,068	\$ 395,702	21.16%	\$ 570,814	23.33%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,852,690	\$ 1,881,068	\$ 395,702	21.04%	\$ 570,814	23.23%
Projected Net Position December 31	\$ 628,329	\$ 599,951				
Net Position as of Report Date			\$ 1,034,388			

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

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Economic Development Operating Fund (530)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 9,581,556	\$ 9,581,556	\$ 9,581,556			
Revenues:						
Investment Income	\$ -	\$ -	\$ 8,455	-	\$ 137	-
Miscellaneous	3,925,000	3,925,000	1,853,979	47.24%	819,764	15.84%
Other Financing Sources	4,713,920	4,713,920	-	0.00%	-	-
Revenues without Use of Net Position	8,638,920	8,638,920	1,862,434	21.56%	819,901	15.84%
Use of Net Position	153,853	153,853	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 8,792,773	\$ 8,792,773	\$ 1,862,434	21.18%	\$ 819,901	12.78%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 8,792,773	\$ 8,792,773	\$ 1,434,954	16.32%	\$ 1,100,619	17.15%
Total Non-Departmental	8,792,773	8,792,773	1,434,954	16.32%	1,100,619	17.15%
TOTAL APPROPRIATIONS	\$ 8,792,773	\$ 8,792,773	\$ 1,434,954	16.32%	\$ 1,100,619	17.15%
Projected Net Position December 31	\$ 9,427,703	\$ 9,427,703				
Net Position as of Report Date			\$ 10,009,036			

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Local Transit Operating Fund (515)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 16,986,565	\$ 16,986,565	\$ 16,986,565			
Revenues:						
Charges for Services	\$ 1,313,378	\$ 1,313,378	\$ 488,654	37.21%	\$ 360,913	10.96%
Investment Income	76,536	76,536	39,891	52.12%	23,800	65.15%
Miscellaneous	5,000	5,000	1,755	35.10%	483	9.66%
Other Financing Sources	12,100,000	19,214,755	11,148,088	58.02%	1,166,667	33.33%
Revenues without Use of Net Position	13,494,914	20,609,669	11,678,388	56.66%	1,551,863	22.70%
Use of Net Position	10,186,237	9,107,242	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,681,151	\$ 29,716,911	\$ 11,678,388	39.30%	\$ 1,551,863	12.93%
Appropriations:						
Transportation*	\$ 23,671,151	\$ 29,706,911	\$ 12,574,303	42.33%	\$ 3,879,459	32.31%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 23,681,151	\$ 29,716,911	\$ 12,574,303	42.31%	\$ 3,879,459	32.31%
Projected Net Position December 31	\$ 6,800,328	\$ 7,879,323				
Net Position as of Report Date			\$ 16,090,650			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022		Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 29,131,459	\$ 29,131,459	\$ 29,131,459			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 340,372	35.83%	\$ 231,429	24.36%
Charges for Services	43,918,920	43,918,920	14,797,223	33.69%	14,415,830	32.46%
Investment Income	197,413	197,413	114,267	57.88%	95,155	61.57%
Contributions and Donations	-	-	10,000	-	-	0.00%
Miscellaneous	100	100	998	998.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 15,262,860</u>	33.87%	<u>\$ 14,742,414</u>	32.32%
Appropriations:						
Support Services	\$ 44,710,327	\$ 44,752,519	\$ 10,485,890	23.43%	\$ 10,769,317	23.64%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	44,720,327	44,762,519	10,485,890	23.43%	10,769,317	23.64%
Working Capital Reserve	346,106	303,914	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,066,433</u>	<u>\$ 45,066,433</u>	<u>\$ 10,485,890</u>	23.27%	<u>\$ 10,769,317</u>	23.61%
Projected Net Position December 31	\$ 29,477,565	\$ 29,435,373				
Net Position as of Report Date			\$ 33,908,429			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Stormwater Operating Fund (590)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 12,015,692	\$ 12,015,692	\$ 12,015,692			
Revenues:						
Charges for Services	\$ 30,992,331	\$ 30,992,331	\$ 318,684	1.03%	\$ 403,047	1.31%
Investment Income	17,780	17,780	31,299	176.03%	1,610	5.73%
Miscellaneous	-	-	5,715	-	4	-
TOTAL REVENUES	\$ 31,010,111	\$ 31,010,111	\$ 355,698	1.15%	\$ 404,661	1.27%
Appropriations:						
Planning and Development	\$ 1,216,091	\$ 1,246,445	\$ 378,502	30.37%	\$ 344,352	28.56%
Water Resources*	28,433,492	28,671,997	5,524,598	19.27%	9,353,923	30.68%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	29,739,583	30,008,442	5,903,100	19.67%	9,698,275	30.44%
Working Capital Reserve	1,270,528	1,001,669	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,010,111	\$ 31,010,111	\$ 5,903,100	19.04%	\$ 9,698,275	30.44%
Projected Net Position December 31	\$ 13,286,220	\$ 13,017,361				
Net Position as of Report Date			\$ 6,468,290			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 171,447,607	\$ 171,447,607	\$ 171,447,607			
Revenues:						
Charges for Services	\$ 357,149,062	\$ 357,149,062	\$ 99,796,523	27.94%	\$ 98,368,678	28.31%
Investment Income	603,174	603,174	262,314	43.49%	281,070	91.91%
Contributions and Donations	21,492,791	21,492,791	9,562,031	44.49%	11,950,999	57.17%
Miscellaneous	50,000	50,000	111,029	222.06%	689,074	1,378.15%
Revenues without Use of Net Position	379,295,027	379,295,027	109,731,897	28.93%	111,289,821	30.18%
Use of Net Position	23,015,115	25,740,072	-	0.00%	-	-
TOTAL REVENUES	\$ 402,310,142	\$ 405,035,099	\$ 109,731,897	27.09%	\$ 111,289,821	30.18%
Appropriations:						
Planning and Development	\$ 943,159	\$ 964,694	\$ 295,487	30.63%	\$ 282,771	29.02%
Water Resources*	401,201,983	403,905,405	122,629,956	30.36%	112,761,617	31.06%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 402,310,142	\$ 405,035,099	\$ 122,925,443	30.35%	\$ 113,044,388	30.66%
Projected Net Position December 31	\$ 148,432,492	\$ 145,707,535				
Net Position as of Report Date			\$ 158,254,061			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 19,034,189	\$ 19,034,189	\$ 19,034,189			
Revenues:						
Charges for Services	\$ 109,996,459	\$ 109,996,459	\$ 29,069,330	26.43%	\$ 27,227,314	29.40%
Investment Income	141,561	141,561	76,606	54.12%	47,618	169.46%
Miscellaneous	282,541	282,541	178,342	63.12%	119,771	44.62%
Revenues without Use of Net Position	110,420,561	110,420,561	29,324,278	26.56%	27,394,703	29.49%
Use of Net Position	-	2,503,911	-	0.00%	-	-
TOTAL REVENUES	\$ 110,420,561	\$ 112,924,472	\$ 29,324,278	25.97%	\$ 27,394,703	29.49%
Appropriations:						
Communications	\$ 7,428,628	\$ 7,680,842	\$ 1,316,247	17.14%	\$ -	-
County Administration	2,127,076	2,199,965	592,871	26.95%	1,455,080	26.18%
Financial Services	12,474,009	12,967,308	3,788,879	29.22%	3,394,049	29.15%
Human Resources	5,270,338	5,442,017	1,350,178	24.81%	1,389,390	28.67%
Information Technology Services	59,006,238	59,940,947	12,667,404	21.13%	10,740,714	22.78%
Law	3,333,138	3,462,195	931,013	26.89%	885,147	31.69%
Support Services	19,516,134	19,966,198	5,288,122	26.49%	4,873,379	25.89%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,262,000	1,262,000	313,356	24.83%	138,801	7.42%
Total Non-Departmental	1,265,000	1,265,000	313,356	24.77%	138,801	7.41%
TOTAL APPROPRIATIONS	\$ 110,420,561	\$ 112,924,472	\$ 26,248,070	23.24%	\$ 22,876,560	24.63%
Projected Net Position December 31	\$ 19,034,189	\$ 16,530,278				
Net Position as of Report Date			\$ 22,110,397			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 1,918,714	\$ 1,918,714	\$ 1,918,714			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 583,334	33.33%	\$ 750,000	33.33%
Investment Income	26,390	26,390	14,170	53.69%	6,155	73.01%
Revenues without Use of Net Position	1,776,390	1,776,390	597,504	33.64%	756,155	33.48%
Use of Net Position	554,285	554,285	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,330,675	\$ 2,330,675	\$ 597,504	25.64%	\$ 756,155	32.43%
Appropriations:						
Financial Services	\$ 2,330,675	\$ 2,330,675	\$ 544,622	23.37%	\$ 145,990	6.26%
TOTAL APPROPRIATIONS	\$ 2,330,675	\$ 2,330,675	\$ 544,622	23.37%	\$ 145,990	6.26%
Projected Net Position December 31	\$ 1,364,429	\$ 1,364,429				
Net Position as of Report Date			\$ 1,971,596			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Fleet Management Fund (610)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 3,754,716	\$ 3,754,716	\$ 3,754,716			
Revenues:						
Charges for Services	\$ 9,987,356	\$ 9,987,356	\$ 3,615,058	36.20%	\$ 2,712,017	28.42%
Miscellaneous	277,000	277,000	259,989	93.86%	250,474	85.78%
Other Financing Sources	-	-	9,200	-	7,400	-
TOTAL REVENUES	\$ 10,264,356	\$ 10,264,356	\$ 3,884,247	37.84%	\$ 2,969,891	30.20%
Appropriations:						
Support Services	\$ 8,979,715	\$ 9,150,374	\$ 2,749,225	30.04%	\$ 2,397,811	28.50%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	708,752	1,047,504	304,001	29.02%	139,833	33.33%
Total Non-Departmental	722,752	1,061,504	304,001	28.64%	139,833	25.22%
Appropriations without Working Capital Reserve	9,702,467	10,211,878	3,053,226	29.90%	2,537,644	28.30%
Working Capital Reserve	561,889	52,478	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,264,356	\$ 10,264,356	\$ 3,053,226	29.75%	\$ 2,537,644	25.80%
Projected Net Position December 31	\$ 4,316,605	\$ 3,807,194				
Net Position as of Report Date			\$ 4,585,737			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 38,405,497	\$ 38,405,497	\$ 38,405,497			
Revenues:						
Charges for Services	\$ 77,142,934	\$ 77,142,934	\$ 24,643,844	31.95%	\$ 22,834,318	31.62%
Investment Income	237,187	237,187	119,142	50.23%	93,996	95.57%
Miscellaneous	-	-	136,357	-	603,598	-
Revenues without Use of Net Position	77,380,121	77,380,121	24,899,343	32.18%	23,531,912	32.54%
Use of Net Position	2,046,756	2,110,475	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 79,426,877	\$ 79,490,596	\$ 24,899,343	31.32%	\$ 23,531,912	31.35%
Appropriations:						
Human Resources	\$ 79,416,877	\$ 79,480,596	\$ 21,877,533	27.53%	\$ 22,936,951	30.56%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 79,426,877	\$ 79,490,596	\$ 21,877,533	27.52%	\$ 22,936,951	30.56%
Projected Net Position December 31	\$ 36,358,741	\$ 36,295,022				
Net Position as of Report Date			\$ 41,427,307			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Risk Management Fund (602)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 2,167,852	\$ 2,167,852	\$ 2,167,852			
Revenues:						
Charges for Services	\$ 11,270,029	\$ 11,270,029	\$ 3,756,677	33.33%	\$ 2,620,474	33.33%
Investment Income	69,569	69,569	25,836	37.14%	27,454	114.94%
Miscellaneous	-	-	551	-	278	-
TOTAL REVENUES	\$ 11,339,598	\$ 11,339,598	\$ 3,783,064	33.36%	\$ 2,648,206	26.88%
Appropriations:						
Financial Services	\$ 10,605,435	\$ 10,624,009	\$ 6,277,030	59.08%	\$ 5,077,173	51.58%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	10,615,435	10,634,009	6,277,030	59.03%	5,077,173	51.53%
Working Capital Reserve	724,163	705,589	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 11,339,598	\$ 11,339,598	\$ 6,277,030	55.35%	\$ 5,077,173	51.53%
Projected Net Position December 31	\$ 2,892,015	\$ 2,873,441				
Net Position as of Report Date			\$ (326,114)			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 04/30/2022	Actuals YTD as of 04/30/2022	% Actual to Current Budget	Actuals YTD as of 04/30/2021	% Actual to 04/30/2021 Budget
Net Position January 1	\$ 8,175,327	\$ 8,175,327	\$ 8,175,327			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 1,333,333	33.33%	\$ 1,333,334	33.33%
Investment Income	75,362	75,362	30,478	40.44%	22,714	64.67%
Miscellaneous	-	-	6,713	-	4,405	-
Revenues without Use of Net Position	4,075,362	4,075,362	1,370,524	33.63%	1,360,453	33.72%
Use of Net Position	1,567,480	1,570,729	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,642,842	\$ 5,646,091	\$ 1,370,524	24.27%	\$ 1,360,453	24.40%
Appropriations:						
Human Resources	\$ 5,632,842	\$ 5,636,091	\$ 1,650,920	29.29%	\$ 1,359,665	24.43%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,642,842	\$ 5,646,091	\$ 1,650,920	29.24%	\$ 1,359,665	24.39%
Projected Net Position December 31	\$ 6,607,847	\$ 6,604,598				
Net Position as of Report Date			\$ 7,894,931			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 4/30/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	87,250	90,946	3,696	GCID 20220389 Approval to accept donations, in the amount of \$3,696.00, as part of the Betty White animal shelter challenge, which called for donations to local animal shelters in her memory. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	3,696	3,696
Use of Fund Balance	20,729,557	37,490,143	16,760,586	GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	-	7,114,755
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	9,645,831	9,645,831
				Total: Use of Fund Balance	9,645,831	16,760,586
<i>Total: General Fund</i>			16,764,282		9,649,527	16,764,282
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,288,743	1,774,921	486,178	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	486,178	486,178
<i>Total: Development and Enforcement Services District Fund</i>			486,178		486,178	486,178
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	7,987,620	13,776,105	5,788,485	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	5,788,485	5,788,485
<i>Total: Fire and Emergency Medical Services District Fund</i>			5,788,485		5,788,485	5,788,485

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Miscellaneous	298,222	303,222	5,000	GCID 20220123 Approval for the Chairwoman to execute a Fourth Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 374 Hickory View Drive, Lawrenceville, Tax Parcel No. R5172 015.	-	2,500
				GCID 20220134 Approval for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	-	2,500
				Total: Miscellaneous	-	5,000
Use of Fund Balance	12,084,391	17,644,318	5,559,927	GCID 20220123 Approval for the Chairwoman to execute a Fourth Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 374 Hickory View Drive, Lawrenceville, Tax Parcel No. R5172 015.	-	(2,500)
				GCID 20220134 Approval for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	-	(2,500)
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	5,564,927	5,564,927
				Total: Use of Fund Balance	5,564,927	5,559,927
<i>Total: Police Services District Fund</i>			5,564,927		5,564,927	5,564,927
Recreation Fund (105)						
Use of Fund Balance	3,868,754	7,137,284	3,268,530	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	3,268,530	3,268,530
<i>Total: Recreation Fund</i>			3,268,530		3,268,530	3,268,530

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	9,126,215	9,126,827	612	GCID 20220246 Approval of incorporation of Ashford Manor subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$1,870.00 and the estimated annual revenue and operating cost is \$612 for the addition of these streetlights. The installation of these streetlights is funded by the 2017 Special Purpose Local Option Sales Tax (SPLOST) Program.	-	612
<i>Total: Street Lighting Fund</i>			612		-	612
Crime Victims Assistance Fund (075)						
Use of Fund Balance	82,089	111,535	29,446	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	29,446	29,446
<i>Subtotal</i>			29,446		29,446	29,446
E-911 Fund (095)						
Use of Fund Balance	2,030,103	2,570,873	540,770	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	540,770	540,770
<i>Total: E-911 Fund</i>			540,770		540,770	540,770
Police Special State Fund (072)						
Fines and Forfeitures	-	28,126	28,126	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	15,856	28,126
Use of Fund Balance	767,179	739,053	(28,126)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(15,856)	(28,126)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	157,815	157,815	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,381	157,815

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Use of Net Position	200,090	228,468	28,378	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	28,378	28,378
<i>Total: Airport Operating Fund</i>			28,378		28,378	28,378
Local Transit Operating Fund (515)						
Other Financing Sources	12,100,000	19,214,755	7,114,755	GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	-	7,114,755
Use of Net Position	10,186,237	9,107,242	(1,078,995)	GCID 20211423 Award OS039-21, purchase of ten (10) transit buses, to Gillig, LLC, through utilization of the Heavy Duty Bus Construction Consortium, a competitively procured agreement, \$5,799,080.00. Pending grant approval, this contract will be funded 80% by the Federal Transit Administration (FTA).	-	(1,140,000)
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	61,005	61,005
				Total: Use of Net Position	61,005	(1,078,995)
<i>Total: Local Transit Operating Fund</i>			6,035,760		61,005	6,035,760
Water and Sewer Operating Fund (501)						
Use of Net Position	23,015,115	25,740,072	2,724,957	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	2,724,957	2,724,957
<i>Total: Water and Sewer Operating Fund</i>			2,724,957		2,724,957	2,724,957

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Use of Net Position	-	2,503,911	2,503,911	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	2,503,911	2,503,911
<i>Total: Administrative Support Fund</i>			2,503,911		2,503,911	2,503,911
Group Self-Insurance Fund (605)						
Use of Net Position	2,046,756	2,110,475	63,719	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	63,719	63,719
<i>Total: Group Self-Insurance Fund</i>			63,719		63,719	63,719
Workers' Compensation Fund (604)						
Use of Net Position	1,567,480	1,570,729	3,249	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	3,249	3,249
<i>Total: Workers' Compensation Fund</i>			3,249		3,249	3,249
Total Revenue Budget Adjustments			\$ 43,961,019		\$ 30,722,463	\$ 43,961,019

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 3/31/2022

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

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services	3,811,761	3,868,483	56,722	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	56,722	56,722
Corrections	20,787,117	21,517,178	730,061	Transfer from Non-Departmental: Inmate Medical Reserve	35,000	70,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	660,061	660,061
				Total: Corrections	695,061	730,061
Community Services	22,057,267	22,649,486	592,219	GCID 20220389 Approval to accept donations, in the amount of \$3,696.00, as part of the Betty White animal shelter challenge, which called for donations to local animal shelters in her memory. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	3,696	3,696
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	588,523	588,523
				Total: Community Services	592,219	592,219
Community Services - Elections	23,953,498	24,110,601	157,103	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	157,103	157,103

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court	9,336,833	10,205,721	868,888	Transfer from Non-Departmental: Court Interpreters Reserve	-	88,200
				Transfer from Non-Departmental: Court Reporters Reserve	-	116,250
				Transfer from Non-Departmental: Indigent Defense Reserve	-	373,750
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	290,688	290,688
				Total: Juvenile Court	290,688	868,888
Sheriff	125,868,962	130,765,281	4,896,319	Transfer from Non-Departmental: Inmate Medical Reserve	436,000	926,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	3,970,319	3,970,319
				Total: Sheriff	4,406,319	4,896,319
Clerk of Court	15,252,394	15,695,242	442,848	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	442,848	442,848
Judiciary	26,634,778	30,561,466	3,926,688	Transfer from Non-Departmental: Court Interpreters Reserve	-	367,500
				Transfer from Non-Departmental: Court Reporters Reserve	-	418,500
				Transfer from Non-Departmental: Indigent Defense Reserve	-	2,300,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	840,688	840,688
				Total: Judiciary	840,688	3,926,688

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	3,785,842	4,030,316	244,474	Transfer from Non-Departmental: Court Interpreters Reserve	-	9,800
				Transfer from Non-Departmental: Indigent Defense Reserve	-	115,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	119,674	119,674
				Total: Probate Court	119,674	244,474
District Attorney	20,495,886	21,314,053	818,167	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	818,167	818,167
Solicitor General	8,013,996	8,272,864	258,868	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	258,868	258,868
Non-Departmental:						
Contingency	1,500,000	1,216,886	(283,114)	Transfer to Medical Examiner	-	(75,264)
				Transfer to Other Miscellaneous	-	(207,850)
				Total: Contingency	-	(283,114)
Medical Examiner	1,519,430	1,594,694	75,264	Transfer from Contingency		75,264
Contribution to Local Transit	12,100,000	19,214,755	7,114,755	GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	-	7,114,755
Reserves - Court Interpreters	980,000	514,500	(465,500)	Transfer to Juvenile Court	-	(88,200)
				Transfer to Judiciary	-	(367,500)
				Transfer to Probate Court	-	(9,800)
				Total: Reserves - Court Interpreters	-	(465,500)
Reserves - Court Reporters	1,550,000	1,015,250	(534,750)	Transfer to Juvenile Court	-	(116,250)
				Transfer to Judiciary	-	(418,500)
				Reporters	-	(534,750)

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Indigent Defense	5,750,000	2,961,250	(2,788,750)	Transfer to Juvenile Court	-	(373,750)
				Transfer to Judiciary	-	(2,300,000)
				Transfer to Probate Court	-	(115,000)
				Total: Reserves - Indigent Defense	-	(2,788,750)
Reserves - Prisoner Medical	1,400,000	404,000	(996,000)	Transfer to Corrections	(35,000)	(70,000)
				Transfer to Sheriff	(436,000)	(926,000)
				Total: Reserves - Prisoner Medical	(471,000)	(996,000)
Other Miscellaneous	100,000	369,486	269,486	Transfer from Contingency		207,850
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	61,636	61,636
				Total: Other Miscellaneous	61,636	269,486
			2,391,391	Total: Non-Departmental	(409,364)	2,391,391
<i>Total: General Fund</i>			16,764,282		9,649,527	16,764,282
Development and Enforcement Services District Fund (104)						
Planning and Development	14,747,363	15,233,541	486,178	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	486,178	486,178
<i>Total: Development and Enforcement Services District Fund</i>			486,178		486,178	486,178
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,113,511	1,138,418	24,907	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	24,907	24,907
Fire and Emergency Services	145,113,675	150,877,253	5,763,578	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	5,763,578	5,763,578
<i>Total: Fire and Emergency Services District Fund</i>			5,788,485		5,788,485	5,788,485

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	148,043,494	153,587,072	5,543,578	Transfer from Non-Departmental: Inmate Medical Reserve	-	125,000
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	5,418,578	5,418,578
				Total: Police Services	5,418,578	5,543,578
Recorder's Court	1,940,699	2,110,390	169,691	Transfer from Non-Departmental: Indigent Defense Reserve	25,000	75,000
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	42,500
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	52,191	52,191
				Total: Recorder's Court	77,191	169,691
Solicitor General	973,196	999,175	25,979	Transfer from Non-Departmental: Court Reporters Reserve	-	800
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	25,179	25,179
				Total: Solicitor General	25,179	25,979
Clerk of Recorder's Court	1,841,460	1,910,439	68,979	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	68,979	68,979

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental	8,703,498	8,460,198	(243,300)	Transfer to Recorder's Court - From Indigent Defense Reserve	(25,000)	(75,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(42,500)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(800)
				Transfer to Police Services - From Inmate Medical Reserve	-	(125,000)
				Total: Non-Departmental	(25,000)	(243,300)
<i>Total: Police Services District Fund</i>			5,564,927		5,564,927	5,564,927
Recreation Fund (105)						
Community Services	48,241,350	51,509,880	3,268,530	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	3,268,530	3,268,530
<i>Total: Recreation Fund</i>			3,268,530		3,268,530	3,268,530
Street Lighting Fund (002)						
Transportation	8,517,615	8,521,612	3,997	GCID 20220246 Approval of incorporation of Ashford Manor subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$1,870.00 and the estimated annual revenue and operating cost is \$612 for the addition of these streetlights. The installation of these streetlights is funded by the 2017 Special Purpose Local Option Sales Tax (SPLOST) Program.	-	612
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	3,385	3,385
				Total: Transportation	3,385	3,997
Contribution to Fund Balance	583,600	580,215	(3,385)	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	(3,385)	(3,385)
<i>Total: Street Lighting Fund</i>			612		-	612

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Crime Victims Assistance Fund (075)						
District Attorney	419,857	437,522	17,665	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	17,665	17,665
Solicitor General	316,986	328,767	11,781	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	11,781	11,781
<i>Subtotal</i>			29,446		29,446	29,446
E-911 Fund (095)						
Police Services	21,100,046	21,640,816	540,770	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	540,770	540,770
<i>Total: E-911 Fund</i>			540,770		540,770	540,770
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	297,815	157,815	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,381	157,815
<i>Total: Sheriff Special Justice Fund</i>			157,815		9,381	157,815
Airport Operating Fund (520)						
Transportation	1,841,690	1,870,068	28,378	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	28,378	28,378
<i>Total: Airport Operating Fund</i>			28,378		28,378	28,378

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Local Transit Operating Fund (515)						
Transportation	23,671,151	29,706,911	6,035,760	GCID 20211423 Award OS039-21, purchase of ten (10) transit buses, to Gillig, LLC, through utilization of the Heavy Duty Bus Construction Consortium, a competitively procured agreement, \$5,799,080.00. Pending grant approval, this contract will be funded 80% by the Federal Transit Administration (FTA).	-	(1,140,000)
				GCID 20220332 Approval for the Chairwoman to execute a Settlement Agreement and General Release in the matter of Gwinnett County v. Collar Shop Properties, LLLP, et al., Civil Action File No. 21-A-07568-10, Superior Court of Gwinnett County, and a Purchase and Sale Agreement with Collar Shop Properties, LLLP, the Estate of Samuel A. Martin, Jr., the Estate of Elaine S. Martin, Samuel A. Martin, III, and William Joseph Martin, providing for the acquisition by Gwinnett County of 30.75 acres of land, more or less.	-	7,114,755
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	61,005	61,005
				Total: Transportation	61,005	6,035,760
<i>Total: Local Transit Operating Fund</i>			6,035,760		61,005	6,035,760
Solid Waste Operating Fund (595)						
Support Services	44,710,327	44,752,519	42,192	To adjust budget for 90 day job vacancies.	42,192	42,192
Working Capital Reserve	346,106	303,914	(42,192)	To adjust budget for 90 day job vacancies.	(42,192)	(42,192)
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	1,216,091	1,246,445	30,354	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	30,354	30,354

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water Resources	28,433,492	28,671,997	238,505	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	238,505	238,505
Working Capital Reserve	1,270,528	1,001,669	(268,859)	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	(268,859)	(268,859)
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Planning and Development	943,159	964,694	21,535	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	21,535	21,535
Water Resources	401,201,983	403,905,405	2,703,422	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	2,703,422	2,703,422
<i>Total: Water and Sewer Operating Fund</i>			2,724,957		2,724,957	2,724,957
Administrative Support Fund (665)						
Communications	7,428,628	7,680,842	252,214	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	252,214	252,214
County Administration	2,127,076	2,199,965	72,889	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	72,889	72,889

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Financial Services	12,474,009	12,967,308	493,299	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	493,299	493,299
Human Resources	5,270,338	5,442,017	171,679	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	171,679	171,679
Information Technology	59,006,238	59,940,947	934,709	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	934,709	934,709
Law	3,333,138	3,462,195	129,057	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	129,057	129,057
Support Services	19,516,134	19,966,198	450,064	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	450,064	450,064
<i>Total: Administrative Support Fund</i>			2,503,911		2,503,911	2,503,911
Fleet Management Fund (610)						
Support Services	8,979,715	9,150,374	170,659	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	170,659	170,659
Non-Departmental	722,752	1,061,504	338,752	GCID 20220185 Award BL 124-21, fleet maintenance facility HVAC replacement project, to John F. Pennebaker Co., Inc., amount not to exceed \$593,487.00. Contract to follow award.	-	338,752

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Working Capital Reserve	561,889	52,478	(509,411)	GCID 20220185 Award BL 124-21, fleet maintenance facility HVAC replacement project, to John F. Pennebaker Co., Inc., amount not to exceed \$593,487.00. Contract to follow award.	-	(338,752)
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	(170,659)	(170,659)
				Total: Working Capital Reserve	(170,659)	(509,411)
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	79,416,877	79,480,596	63,719	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	63,719	63,719
<i>Total: Group Self-Insurance Fund</i>			63,719		63,719	63,719
Risk Management Fund (602)						
Financial Services	10,605,435	10,624,009	18,574	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	18,574	18,574
Working Capital Reserve	724,163	705,589	(18,574)	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	(18,574)	(18,574)
<i>Total: Risk Management Fund</i>			-		-	-

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Workers' Compensation Fund (604)						
Human Resources	5,632,842	5,636,091	3,249	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	3,249	3,249
<i>Total: Workers' Compensation Fund</i>			3,249		3,249	3,249
Total Appropriation Budget Adjustments			\$ 43,961,019		\$ 30,722,463	\$ 43,961,019

2021 E-911 Reimbursement Reconciliation Report & 2022 Payments

Gwinnett County receives revenue from subscriber fees of wired and wireless telecommunication providers and uses this revenue to provide Emergency 911 (E-911) dispatch services across the County.

The cities of Duluth, Lawrenceville, Norcross, Snellville, and Suwanee maintain their own E-911 dispatch service for their respective cities. As a part of the former Service Delivery Strategy (SDS) agreement that ran through 2021, a 911 Advisory Committee was established, and Gwinnett County reimbursed the cities for all approved expenses to provide the dispatch services.

2021 and 2022 Payments to Cities for E-911 Expenses

2021	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Payments to Cities in 2021	\$934,899.39	\$1,115,471.92	\$795,516.00	\$814,020.00	\$614,315.00	\$4,274,222.31
Cities' Audited Actual Expenses Incurred in 2021	\$859,984.38	\$1,289,328.09	\$792,582.16	\$891,202.81	\$734,250.34	\$4,567,347.78
Additional Payments to (from) Cities	(\$74,915.01)	\$173,856.17	(\$2,933.84)	\$77,182.81	\$119,935.34	\$293,125.47
Total Payments to Cities for 2021 Expenses	\$859,984.38	\$1,289,328.09	\$792,582.16	\$891,202.81	\$734,250.34	\$4,567,347.78

2022	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Total Budget for 2022 Payments to Cities	\$604,848	\$753,067	\$426,117	\$464,404	\$423,121	\$2,671,557

During 2021, the County disbursed nearly \$4.6 million to the cities for E-911 related expenses. The amount was based on budget submissions and approved by the E-911 Advisory Committee. After the County's 2021 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred in 2021. Based on the cities' audited expenses, an additional \$293,125.47 was paid to the cities.

In February 2020, Gwinnett County entered into a new Service Delivery Strategy Agreement with the cities to provide services to residents and businesses. Part of the agreement covered emergency 911 services. The cities are paid a percentage of the County's E-911 fees. Beginning in 2022, the County will make quarterly payments to the cities.