



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
OCTOBER 31, 2022
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: November 08, 2022

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

This report, which includes unaudited information through the tenth 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

Property Tax Bills

In 2021, real and personal property tax bills were due October 15. However, in 2022, bills were delayed and had a November 1 due date. As a result of this difference in timing, property tax revenues across all tax-related funds are down significantly compared to this same time last year. These revenues will increase in the coming months and exceed 2021 revenues as collections are posted.

2023 Budget Presentation

Chairwoman Nicole Hendrickson presented the proposed \$2.26 billion budget for the fiscal year 2023 during a briefing on November 15, 2022. The proposed budget consists of a \$1.77 billion operating budget and a \$488 million capital improvements budget, which includes funds from the County's SPLOST program. More information about the proposed budget is available on the [County's website](#).

Commissioners will hold a public hearing on Monday, December 5, 2022, at 7:00 pm in the Gwinnett Justice and Administration Center auditorium to receive comments on the proposed budget. Public input is also being accepted online at www.gwinnettcounty.com through December 31. The Board will consider the fiscal year 2023 budget on Tuesday, January 3, 2023.

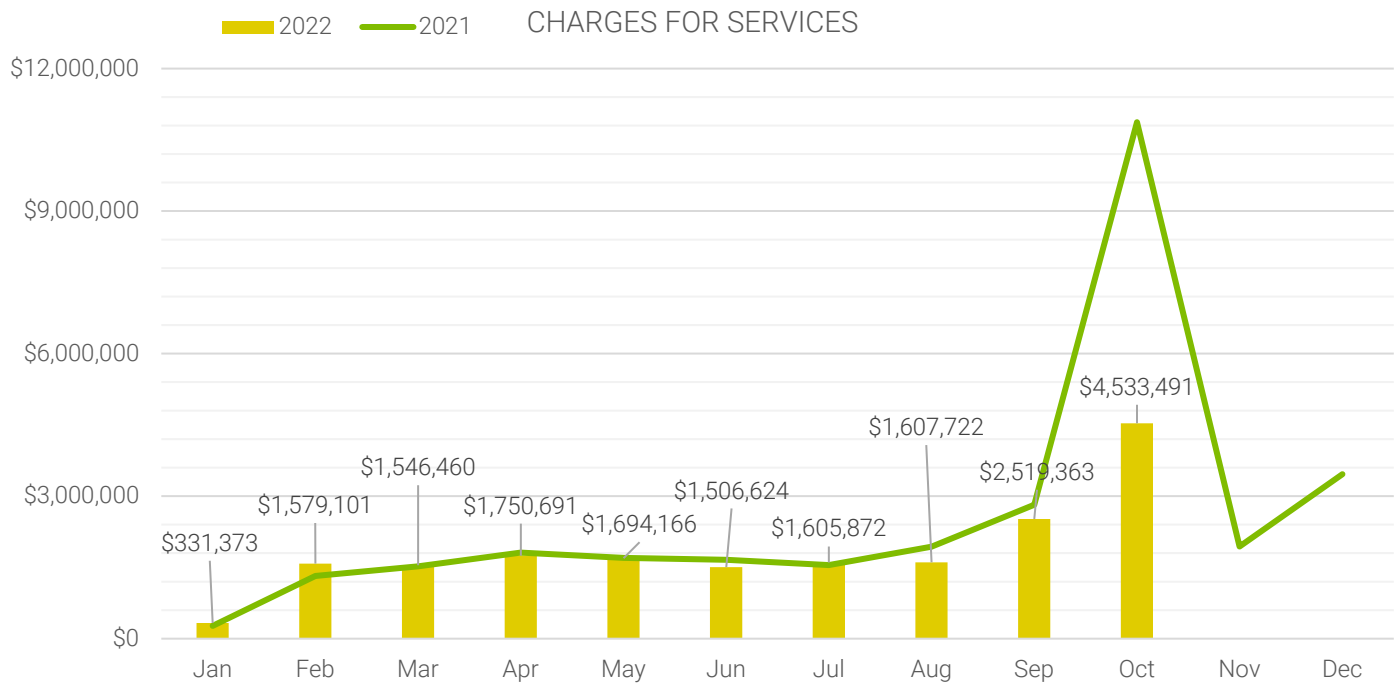
Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Gwinnett County, Georgia, for its annual budget for the fiscal year beginning January 1, 2022. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communications device. Gwinnett County has received this prestigious award for 34 years.

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 this quarter when they are collected and posted. Please review the Recurring Items section later in this report for further discussion on property taxes. Charges for Services revenue is another major revenue category 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.

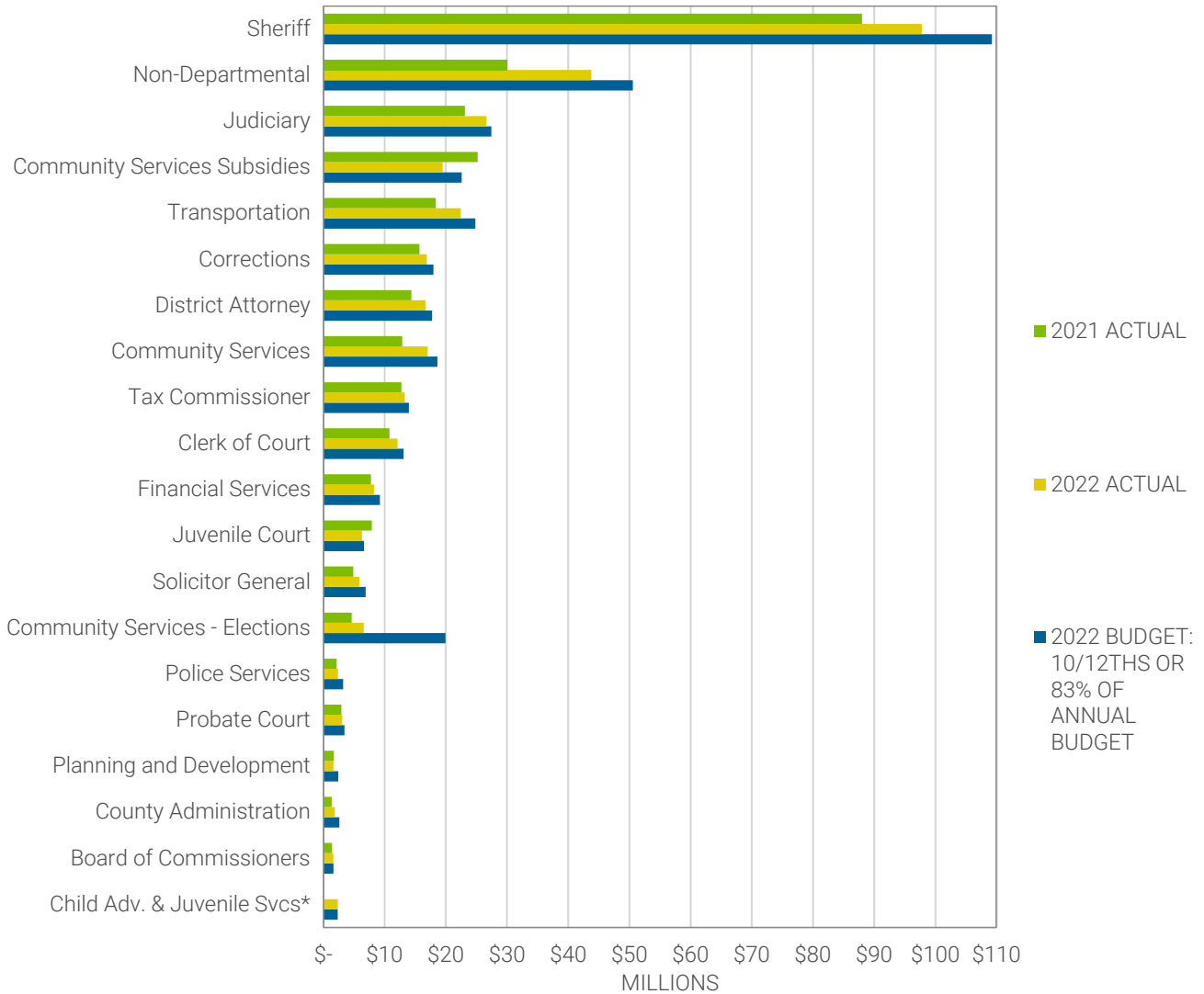


As seen in the chart, last year there were significant increases in monthly collections around the property tax due date of October 15, 2021. The increases in 2022 will show later than last year due to a November 1 due date. Also, please note that January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year.

Another source of revenue in the General Fund is Occupation taxes. Occupation taxes are assessed upon issuance of Business/Occupation certificates and are based on the prior year's gross revenues of businesses. Although the number of certificates issued in 2022 is lower than in 2021, these taxes are up \$3.5 million, or 25 percent this year due to improved business revenues in 2021.

An additional source of revenue for the General Fund is Fines and Forfeitures. Year-to-date Fines and Forfeitures revenues are up \$884,000 or 50 percent compared to last year. This temporary increase is due to a process change in which bond forfeitures are paid to the General Fund in the period collected instead of being held for approximately two years, which was the practice before 2022.

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



*Support Services is too small to appear in the chart.
The budgets are prorated based on the amount of budget remaining after May 31.

Sheriff is currently below budget due to a high number of vacancies. This variance in personal services cost is partially offset by increases in inmate healthcare costs, extradition services, and food costs.

Non-Departmental expenditures are higher than last year. This is due to an additional transfer of \$7.1 million to the Local Transit Operating Fund to purchase land for the Lawrenceville Park and Ride lot approved by the Board of Commissioners in March.

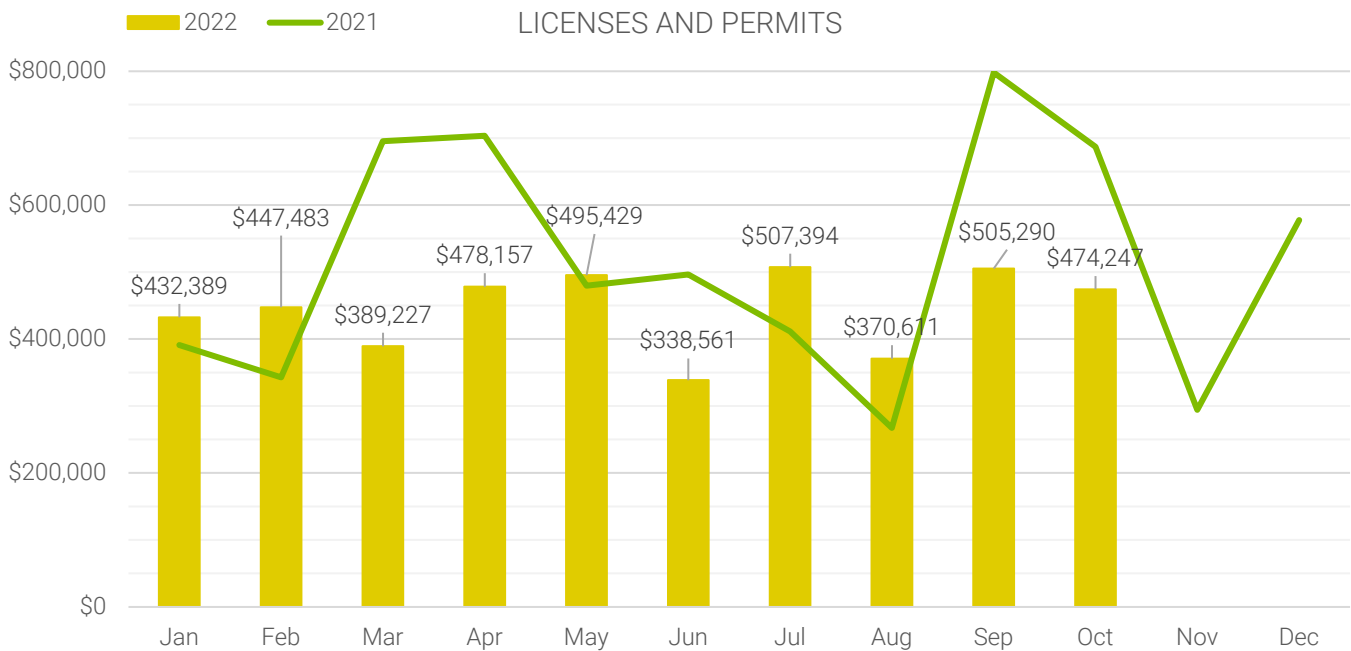
Community Services - Elections is below budget; however, expenses will increase with general election activities in the months of November and December.

Planning and Development is significantly below budget after receiving additional appropriations for their newly created Housing and Community Development Division, which is not yet fully staffed.

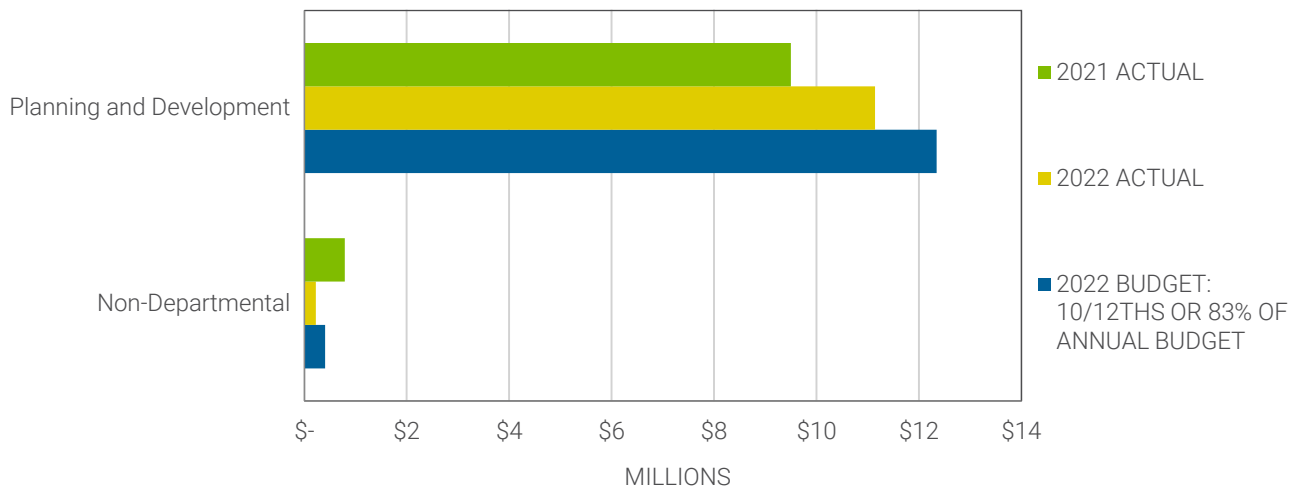
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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 in the last quarter when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Licenses and Permits is another major revenue category in this fund, shown in the chart below. The yellow bars are 2022 monthly revenues, and the green line represents monthly collections for 2021. Through October, Licenses and Permits revenue is down approximately \$833,000. This is primarily due to unusually high building permit activity in 2021.



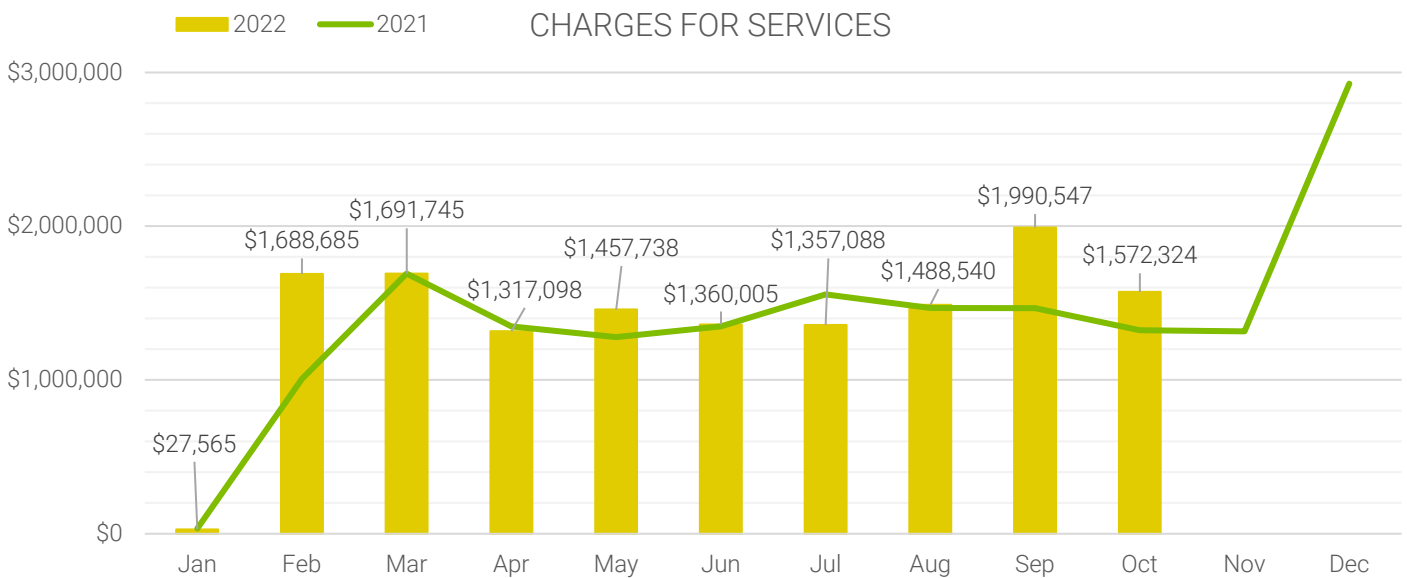
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
OCTOBER 2021 – 2022 YTD EXPENDITURES



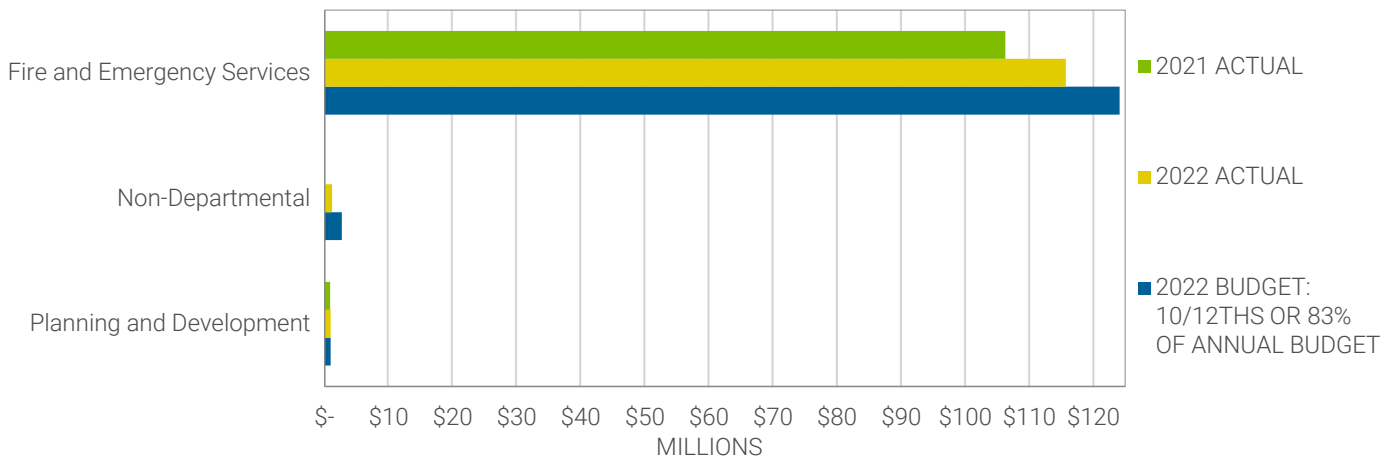
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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 in the last quarter 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, as shown in the chart below. The yellow bars are monthly 2022 revenues, and the green line represents monthly collections for 2021. Through October, Charges for Services revenue is up approximately \$1.4 million, primarily attributed to payments received in February and September from the Federal government to supplement Medicaid payments for ambulance services.



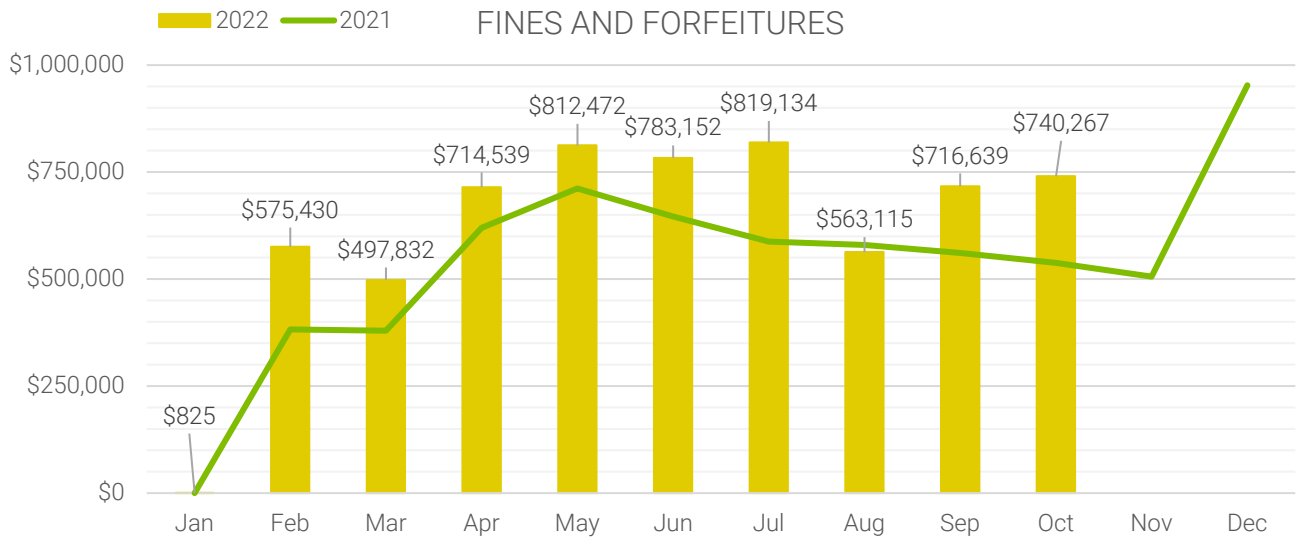
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
OCTOBER 2021 – 2022 YTD EXPENDITURES



POLICE SERVICES DISTRICT FUND (PAGE 17)

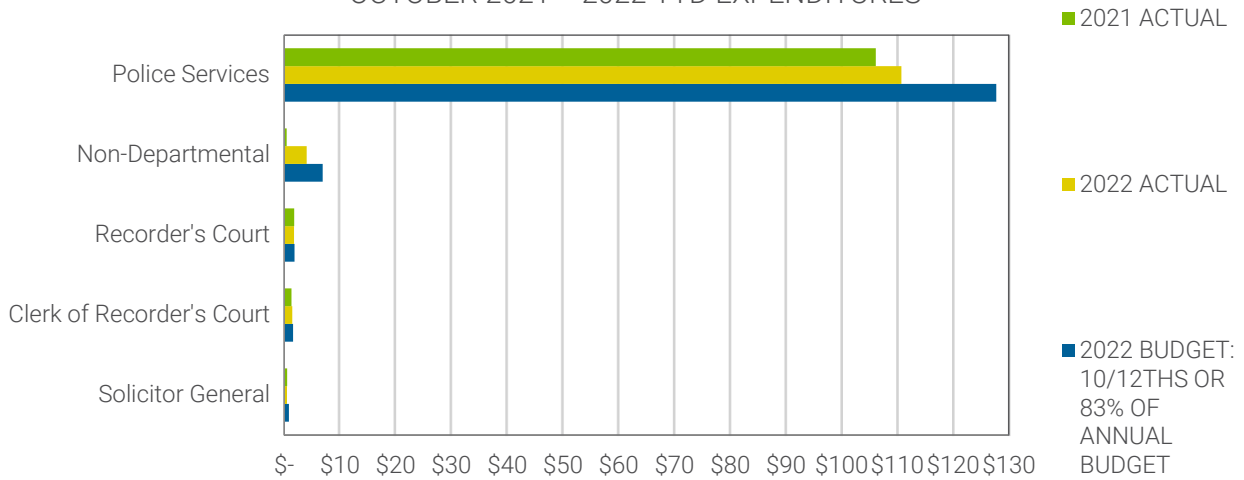
Gwinnett County is responsible for providing police protection within the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest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

The main revenue source for this fund will shift to property taxes in the last quarter when they are collected. Please review the Recurring Items section later in this report for further discussion on property taxes. Fines and Forfeitures is another major revenue category for this fund, as shown in the chart below. The yellow bars are monthly 2022 revenues, and the green line represents monthly collections for 2021. Through October, Fines and Forfeitures revenue is up approximately \$1.2 million compared to 2021 due to increased collections from citations and the implementation of the automated speed detection school zone safety program.



Insurance premium taxes came in approximately \$9.2 million over budget and reflect an \$8.3 million, or 18 percent, increase over last year. Insurance premium taxes are collected and distributed annually, typically in October, by the State Insurance Commissioner based on population formulas.

POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
OCTOBER 2021 - 2022 YTD EXPENDITURES



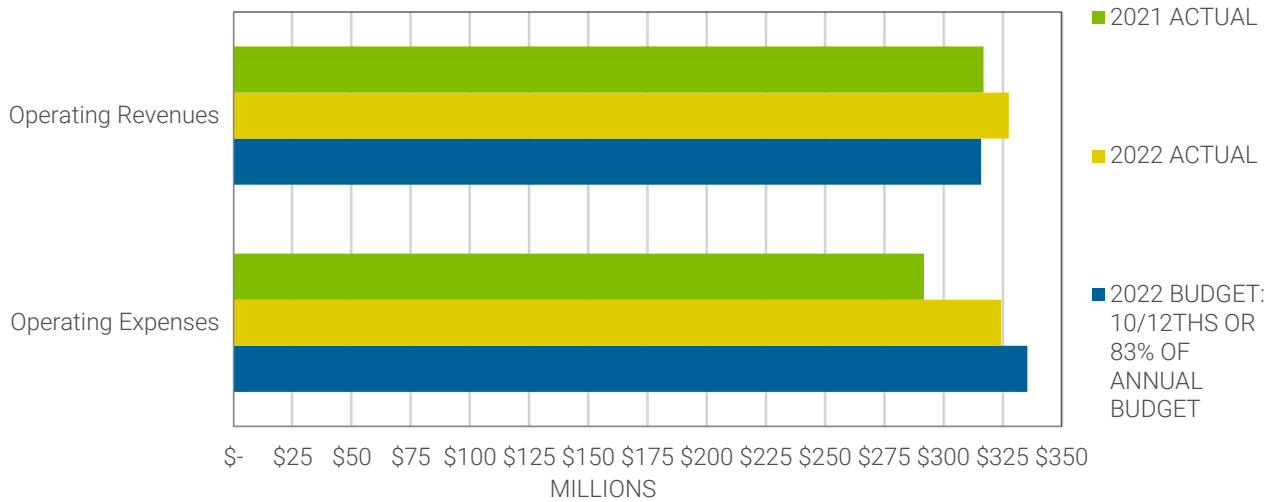
Solicitor General is too small to appear in the chart.

MILLIONS

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
OCTOBER 2021 – 2022 YTD REVENUES AND EXPENSES



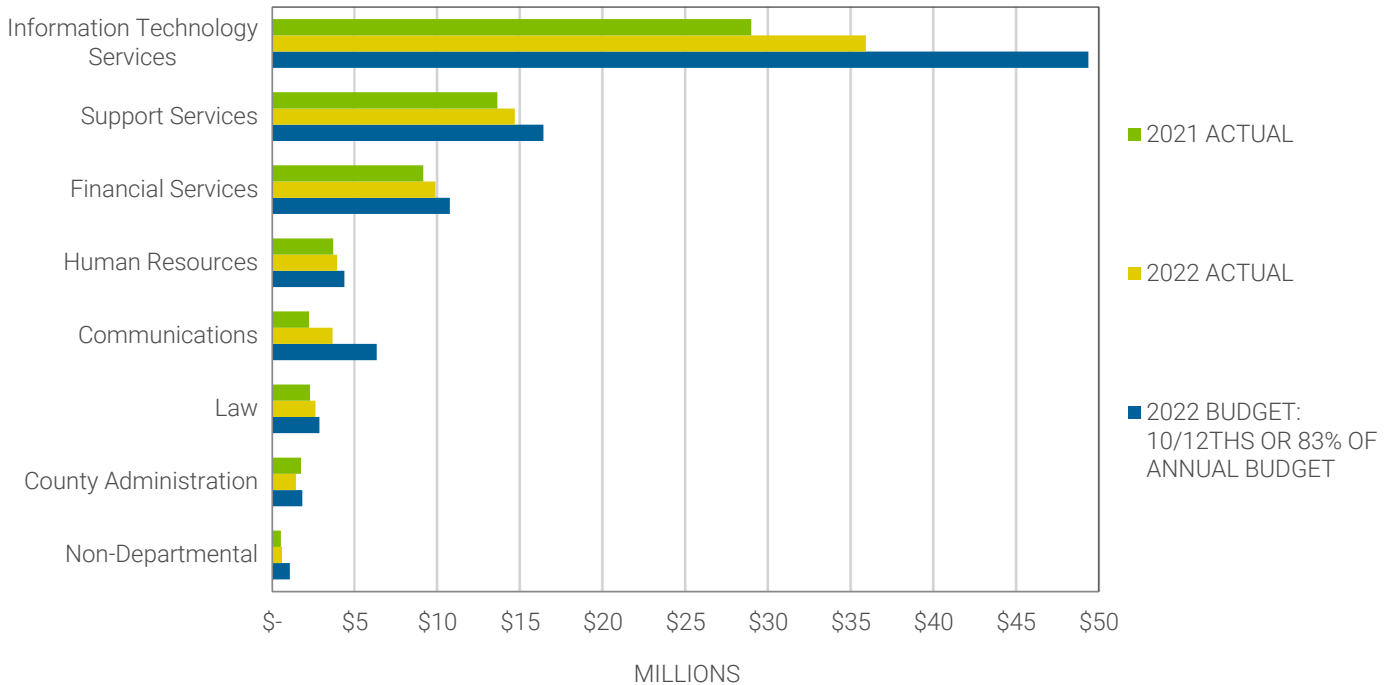
Year-to-date Water and Sewer revenues are up approximately \$10.7 million, or 3.4 percent, from last year. The increase is primarily due to higher water consumption levels. This can be seen in Charges for Services revenue which is up \$13.4 million; however, this increase is offset by a decrease of \$3.1 million in Contributions and Donations, mainly for System Development Charges. In 2021, System Development Charges were up due to water meters purchased by developers.

Year-to-date, Water and Sewer expenses are up approximately \$32.6 million, or 11.2 percent, compared to last year due to increased contributions to capital projects. However, expenses in the Water and Sewer Operating Fund are approximately \$11.1 million, or 3.3 percent, under budget. This variance is primarily attributable to savings in employee salaries and benefits due to higher vacancies and delayed spending in industrial repairs and maintenance due to longer lead times on parts.

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
OCTOBER 2021 – 2022 YTD EXPENSES



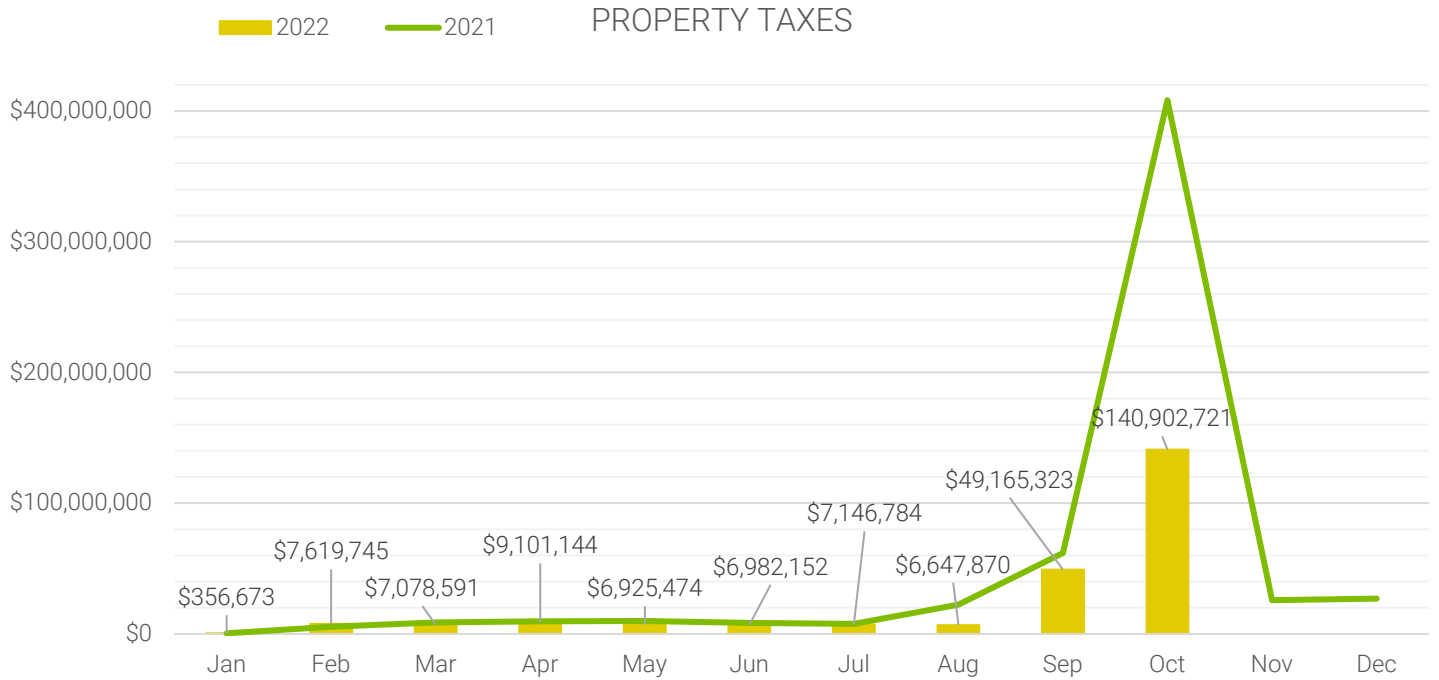
Information Technology Services' expenses are up approximately \$6.9 million, or 24 percent, compared to last year. This is primarily due to increased costs of license and support agreements and purchases of IT equipment. However, ITS expenses are approximately \$13.5 million, or 27.3 percent, under budget. This variance is primarily attributable to position vacancies and continued disruption in the supply chain, which slows activities such as repairs and maintenance, and equipment replacement.

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 October, the new department has not reached full staffing levels.

RECURRING ITEMS

Property Taxes

The County collects property taxes in the fall to fund services for the current year. For 2022, the property tax billing was delayed to September 1 with a due date of November 1. Therefore, the funds that are primarily supported by property taxes will show revenues below budget until November collections are posted. Those funds are the General, Development & Enforcement, Fire & EMS, Police, Recreation, 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 November. 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 represents 2021 collections and shows most property taxes were collected around the due date of October 15, 2021. However, with a later due date in 2022, higher collections are anticipated in the month of November.

Also, when reviewing the chart, please note that January has lower receipts than other months and its bar is barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year.

Hotel/Motel Tax

Hotel/Motel Tax revenues in the Tourism Fund are up approximately \$2.7 million over this same time last year, as occupancy rates increased 3.7 percent and average daily rates increased 18.7 percent.

Street Lighting Fund

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

Inflation Impacts

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

Fuel costs across all departments are up approximately \$1.8 million or 37.7 percent, compared to the same time last year. The average price paid per gallon in October was \$3.36, up slightly from \$3.33 in September. 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.

Investment Income

In response to elevated inflation levels, the Federal Reserve Bank started raising interest rates aggressively in May of this year. This has increased the County's rate of return on the invested cash above the anticipated rate used to determine the budget for the year. Investment revenues are anticipated to be significantly above budget in 2022.

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 214,017,049	\$ 214,017,049	\$ 214,017,049			
Revenues:						
Taxes	\$ 357,458,781	\$ 357,458,781	\$ 178,068,484	49.82%	\$ 320,730,998	102.94%
Licenses and Permits	5,198,234	5,198,234	3,142,489	60.45%	3,696,643	80.29%
Intergovernmental	4,068,653	4,068,653	3,864,960	94.99%	3,594,766	107.08%
Charges for Services	30,927,197	30,927,197	18,674,864	60.38%	25,460,318	92.35%
Fines and Forfeitures	2,389,956	2,389,956	2,667,931	111.63%	1,783,980	61.37%
Investment Income	247,924	247,924	773,248	311.89%	229,114	81.23%
Contributions and Donations	87,250	90,946	23,938	26.32%	2,301,494	97.73%
Miscellaneous	1,584,854	1,584,854	2,176,840	137.35%	2,021,332	129.04%
Other Financing Sources	-	-	379,410	-	82,028	-
Revenues without Use of Fund Balance	401,962,849	401,966,545	209,772,164	52.19%	359,900,673	101.61%
Use of Fund Balance	20,729,557	47,690,772	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 422,692,406	\$ 449,657,317	\$ 209,772,164	46.65%	\$ 359,900,673	92.12%
Appropriations:						
Board of Commissioners	\$ 1,809,979	\$ 1,944,880	\$ 1,586,288	81.56%	\$ 1,382,086	80.78%
County Administration	3,046,436	3,108,596	1,836,684	59.08%	1,324,473	46.73%
Financial Services	10,901,479	11,061,061	8,244,625	74.54%	7,757,963	77.38%
Tax Commissioner	16,328,842	16,753,489	13,278,544	79.26%	12,728,683	79.12%
Transportation	29,598,762	29,789,409	22,447,526	75.35%	18,347,955	74.28%
Planning and Development	2,475,384	2,904,706	1,609,622	55.41%	1,657,871	71.40%
Police Services	3,811,761	3,845,930	2,374,558	61.74%	2,157,091	57.48%
Corrections	20,787,117	21,553,122	16,894,461	78.39%	15,681,647	77.39%
Community Services	22,057,267	22,354,716	17,022,777	76.15%	12,875,721	76.29%
Community Services Subsidies:						
Atlanta Regional Commission	1,089,302	1,089,302	801,950	73.62%	1,037,430	82.00%
Board of Health	2,074,641	2,074,641	1,555,981	75.00%	2,074,641	100.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	660,638	100.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
HomeFirst Gwinnett	600,000	600,000	450,000	75.00%	600,000	100.00%
Indigent Medical	550,000	550,000	-	0.00%	-	-
Library In-House Services	1,282,081	1,282,081	671,404	52.37%	559,657	52.60%
Library Subsidy	19,401,495	19,401,495	14,551,121	75.00%	19,312,183	100.00%
Mental Health	1,043,341	1,043,341	782,506	75.00%	720,006	69.01%
Total Community Services Subsidies	27,095,284	27,095,284	19,492,114	71.94%	25,207,001	95.43%
Community Services - Elections	23,953,498	23,927,606	6,570,587	27.46%	4,610,194	60.70%
Juvenile Court	9,336,833	7,612,629	6,272,204	82.39%	7,894,660	81.25%
Child Advocacy & Juvenile Services	-	3,241,707	2,332,957	71.97%	-	-

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Sheriff	125,868,962	131,188,641	97,829,070	74.57%	88,049,396	78.06%
Clerk of Court	15,252,394	15,695,242	12,114,759	77.19%	10,790,719	81.82%
Judiciary	26,634,778	32,931,430	26,593,399	80.75%	23,113,625	76.29%
Probate Court	3,785,842	4,109,205	3,050,061	74.23%	2,904,970	81.50%
District Attorney	20,495,886	21,314,053	16,667,207	78.20%	14,370,648	74.11%
Solicitor General	8,013,996	8,272,864	5,843,938	70.64%	4,870,389	74.53%
Support Services	256,959	256,959	217,027	84.46%	208,363	83.90%
Non-Departmental:						
Affordable Housing	250,000	250,000	-	0.00%	-	-
Contingency	1,500,000	1,430,000	-	0.00%	-	0.00%
Contribution to Airport	650,000	650,000	541,667	83.33%	675,000	83.33%
Contribution to Capital	18,083,632	28,083,632	20,069,693	71.46%	17,991,715	62.93%
Contribution to Local Transit	12,100,000	19,214,755	17,198,088	89.50%	5,779,333	47.81%
Grant Match	1,100,000	667,808	-	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	1,331,776	83.51%	1,263,490	82.20%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	175,000	175,000	82,590	47.19%	91,900	61.27%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	980,000	381,686	-	0.00%	-	0.00%
Reserves - Court Reporters	1,550,000	763,150	-	0.00%	-	0.00%
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,750,000	671,078	-	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	413,250	-	0.00%	-	0.00%
800 MHZ Maintenance	3,238,885	3,238,885	2,364,039	72.99%	2,155,494	70.73%
Other Governmental Agencies	515,000	515,000	507,728	98.59%	484,807	94.14%
Other Miscellaneous	100,000	377,850	300,274	79.47%	76,516	12.93%
Total Non-Departmental	51,180,947	60,695,788	43,795,855	72.16%	29,918,255	47.99%
TOTAL APPROPRIATIONS	\$ 422,692,406	\$ 449,657,317	\$ 326,074,263	72.52%	\$ 285,851,710	73.17%
Projected Fund Balance December 31	\$ 193,287,492	\$ 166,326,277				
Fund Balance as of Report Date			\$ 97,714,950			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 11,832,109	\$ 11,832,109	\$ 11,832,109			
Revenues:						
Taxes	\$ 9,301,413	\$ 9,301,413	\$ 3,240,290	34.84%	\$ 8,567,707	105.62%
Licenses and Permits	3,752,450	3,752,450	4,438,788	118.29%	5,271,970	142.52%
Intergovernmental	57,094	57,094	65,417	114.58%	67,162	124.37%
Charges for Services	781,090	781,090	859,032	109.98%	636,266	306.16%
Investment Income	50,073	50,073	113,411	226.49%	52,933	188.37%
Miscellaneous	-	-	9,752	-	12,339	-
Revenues without Use of Fund Balance	13,942,120	13,942,120	8,726,690	62.59%	14,608,377	120.72%
Use of Fund Balance	1,288,743	1,357,712	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 15,230,863</u>	<u>\$ 15,299,832</u>	<u>\$ 8,726,690</u>	57.04%	<u>\$ 14,608,377</u>	102.81%
Appropriations:						
Planning and Development	\$ 14,747,363	\$ 14,816,332	\$ 11,142,465	75.20%	\$ 9,501,391	72.96%
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	224,167	63.23%	737,500	75.99%
Total Non-Departmental	483,500	483,500	224,167	46.36%	787,500	66.37%
TOTAL APPROPRIATIONS	<u>\$ 15,230,863</u>	<u>\$ 15,299,832</u>	<u>\$ 11,366,632</u>	74.29%	<u>\$ 10,288,891</u>	72.41%
Projected Fund Balance December 31	\$ 10,543,366	\$ 10,474,397				
Fund Balance as of Report Date			\$ 9,192,167			

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			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022		Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 72,981,665	\$ 72,981,665	\$ 72,981,665			
Revenues:						
Taxes	\$ 123,435,358	\$ 123,435,358	\$ 43,954,036	35.61%	\$ 112,488,872	104.75%
Licenses and Permits	912,992	912,992	911,147	99.80%	778,418	85.26%
Intergovernmental	738,500	738,500	981,149	132.86%	953,774	129.15%
Charges for Services	16,282,713	16,282,713	13,951,335	85.68%	12,518,494	79.89%
Investment Income	100,003	100,003	184,018	184.01%	103,039	99.10%
Contributions and Donations	-	-	1,404	-	1,750	-
Miscellaneous	2,000	2,000	102,228	5,111.40%	114,943	3,831.43%
Revenues without Use of Fund Balance	141,471,566	141,471,566	60,085,317	42.47%	126,959,290	101.71%
Use of Fund Balance	7,987,620	11,861,381	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 149,459,186	\$ 153,332,947	\$ 60,085,317	39.19%	\$ 126,959,290	87.23%
Appropriations:						
Planning and Development	\$ 1,113,511	\$ 1,138,418	\$ 935,941	82.21%	\$ 859,763	78.63%
Fire and Emergency Services	145,113,675	148,962,529	115,733,816	77.69%	106,285,022	76.61%
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	1,166,667	39.95%	-	0.00%
Total Non-Departmental	3,232,000	3,232,000	1,166,667	36.10%	-	0.00%
TOTAL APPROPRIATIONS	\$ 149,459,186	\$ 153,332,947	\$ 117,836,424	76.85%	\$ 107,144,785	73.62%
Projected Fund Balance December 31	\$ 64,994,045	\$ 61,120,284				
Fund Balance as of Report Date			\$ 15,230,558			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 591,825	\$ 591,825	\$ 591,825			
Revenues:						
Investment Income	\$ 1,524	\$ 1,524	\$ 4,220	276.90%	\$ 2,037	120.82%
Revenues without Use of Fund Balance	1,524	1,524	4,220	276.90%	2,037	120.82%
Use of Fund Balance	60,630	60,630	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,154	\$ 62,154	\$ 4,220	6.79%	\$ 2,037	3.28%
Appropriations:						
Loganville EMS	\$ 62,154	\$ 62,154	\$ 54,538	87.75%	\$ 51,757	83.40%
TOTAL APPROPRIATIONS	\$ 62,154	\$ 62,154	\$ 54,538	87.75%	\$ 51,757	83.40%
Projected Fund Balance December 31	\$ 531,195	\$ 531,195				
Fund Balance as of Report Date			\$ 541,507			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 93,100,705	\$ 93,100,705	\$ 93,100,705			
Revenues:						
Taxes	\$ 91,452,577	\$ 91,452,577	\$ 32,433,296	35.46%	\$ 83,831,521	106.67%
Insurance Premium Taxes	45,472,070	45,472,070	54,680,954	120.25%	46,382,614	127.60%
Intergovernmental	350,000	350,000	671,494	191.86%	660,569	221.00%
Charges for Services	827,600	827,600	931,805	112.59%	710,024	78.39%
Fines and Forfeitures	10,849,479	7,474,467	6,223,404	83.26%	5,005,615	74.19%
Investment Income	168,008	168,008	302,014	179.76%	154,066	89.88%
Contributions and Donations	-	-	-	-	2,500	100.00%
Miscellaneous	298,222	303,222	508,252	167.62%	522,587	173.50%
Revenues without Use of Fund Balance	149,417,956	146,047,944	95,751,219	65.56%	137,269,496	111.27%
Use of Fund Balance	12,084,391	20,680,901	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 161,502,347	\$ 166,728,845	\$ 95,751,219	57.43%	\$ 137,269,496	94.52%
Appropriations:						
Police Services	\$ 148,043,494	\$ 153,323,643	\$ 110,751,758	72.23%	\$ 106,168,000	78.37%
Recorder's Court	1,940,699	2,219,472	1,762,214	79.40%	1,792,315	78.80%
Solicitor General	973,196	999,175	506,859	50.73%	521,254	62.40%
Clerk of Recorder's Court	1,841,460	1,910,439	1,441,166	75.44%	1,292,927	71.04%
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	7,900,116	4,031,478	51.03%	445,000	27.19%
Total Non-Departmental	8,703,498	8,276,116	4,031,478	48.71%	445,000	9.23%
TOTAL APPROPRIATIONS	\$ 161,502,347	\$ 166,728,845	\$ 118,493,475	71.07%	\$ 110,219,496	75.90%
Projected Fund Balance December 31	\$ 81,016,314	\$ 72,419,804				
Fund Balance as of Report Date			\$ 70,358,450			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 25,879,807	\$ 25,879,807	\$ 25,879,807			
Revenues:						
Taxes	\$ 39,308,573	\$ 39,308,573	\$ 13,945,198	35.48%	\$ 35,789,079	104.23%
Intergovernmental	230,000	230,000	378,709	164.66%	307,245	75.81%
Charges for Services	4,681,232	4,681,232	2,934,936	62.70%	2,295,169	67.77%
Investment Income	53,798	53,798	122,009	226.79%	56,184	142.82%
Contributions and Donations	400	400	-	0.00%	5,309	10.43%
Miscellaneous	2,413,968	2,414,468	2,325,310	96.31%	2,339,487	123.64%
Other Financing Sources	31,930	31,930	-	0.00%	21,930	100.00%
Revenues without Use of Fund Balance	46,719,901	46,720,401	19,706,162	42.18%	40,814,403	101.70%
Use of Fund Balance	3,868,754	6,783,938	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,588,655	\$ 53,504,339	\$ 19,706,162	36.83%	\$ 40,814,403	81.13%
Appropriations:						
Community Services	\$ 48,241,350	\$ 51,157,034	\$ 32,784,445	64.09%	\$ 32,584,381	68.76%
Support Services	34,618	34,618	8,417	24.31%	157,727	57.46%
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	1,860,573	82.78%	1,566,181	82.67%
Total Non-Departmental	2,312,687	2,312,687	1,860,573	80.45%	1,566,181	59.27%
TOTAL APPROPRIATIONS	\$ 50,588,655	\$ 53,504,339	\$ 34,653,435	64.77%	\$ 34,308,289	68.20%
Projected Fund Balance December 31	\$ 22,011,053	\$ 19,095,869				
Fund Balance as of Report Date			\$ 10,932,534			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 8,194,322	\$ 8,194,322	\$ 8,194,322			
Revenues:						
Taxes	\$ 11,553,599	\$ 11,553,599	\$ 4,169,438	36.09%	\$ 10,618,588	108.51%
Intergovernmental	70,000	70,000	87,128	124.47%	86,100	103.11%
Investment Income	-	-	37,289	-	1,345	-
Revenues without Use of Fund Balance	11,623,599	11,623,599	4,293,855	36.94%	10,706,033	108.48%
Use of Fund Balance	3,141,987	3,141,987	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,765,586	\$ 14,765,586	\$ 4,293,855	29.08%	\$ 10,706,033	78.34%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 14,765,586	\$ 14,765,586	\$ 4,453,530	30.16%	\$ 4,471,018	32.72%
Total Non-Departmental	14,765,586	14,765,586	4,453,530	30.16%	4,471,018	32.72%
TOTAL APPROPRIATIONS	\$ 14,765,586	\$ 14,765,586	\$ 4,453,530	30.16%	\$ 4,471,018	32.72%
Projected Fund Balance December 31	\$ 5,052,335	\$ 5,052,335				
Fund Balance as of Report Date			\$ 8,034,647			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 3,251,466	\$ 3,251,466	\$ 3,251,466			
Revenues:						
Taxes	\$ -	\$ -	\$ 459,566	-	\$ 813,817	-
Investment Income	-	-	18,514	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 478,080	-	\$ 813,817	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,251,466	\$ 3,251,466				
Fund Balance as of Report Date			\$ 3,729,546			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 4,214,361	\$ 4,214,361	\$ 4,214,361			
Revenues:						
Taxes	\$ -	\$ -	\$ 500,238	-	\$ 1,174,285	-
Investment Income	-	-	45,860	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 546,098	-	\$ 1,174,285	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,214,361	\$ 4,214,361				
Fund Balance as of Report Date			\$ 4,760,459			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 13,283,630	\$ 13,283,630	\$ 13,283,630			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,012,648	-	\$ 4,069,002	-
Investment Income	-	-	131,353	-	3,104	-
TOTAL REVENUES	\$ -	\$ -	\$ 2,144,001	-	\$ 4,072,106	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 13,283,630	\$ 13,283,630				
Fund Balance as of Report Date			\$ 15,427,631			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 580,359	\$ 580,359	\$ 580,359			
Revenues:						
Taxes	\$ -	\$ -	\$ 244,974	-	\$ 174,087	-
Investment Income	-	-	3,086	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 248,060	-	\$ 174,087	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 580,359	\$ 580,359				
Fund Balance as of Report Date			\$ 828,419			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 2,592,968	\$ 2,592,968	\$ 2,592,968			
Revenues:						
Taxes	\$ -	\$ -	\$ 595,859	-	\$ 699,211	-
Investment Income	-	-	15,428	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 611,287	-	\$ 699,211	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,592,968	\$ 2,592,968				
Fund Balance as of Report Date			\$ 3,204,255			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 13,636,513	\$ 13,636,513	\$ 13,636,513			
Revenues:						
Taxes	\$ -	\$ -	\$ 646,751	-	\$ 607,021	-
Investment Income	-	-	34,571	-	2,134	-
Revenues without Use of Fund Balance	-	-	681,322	-	609,155	-
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>\$ 681,322</u>	9.51%	<u>\$ 609,155</u>	3.84%
Appropriations:						
Planning and Development	\$ 7,160,872	\$ 7,160,872	\$ 2,259,524	31.55%	\$ 6,578,370	41.46%
TOTAL APPROPRIATIONS	<u>\$ 7,160,872</u>	<u>\$ 7,160,872</u>	<u>\$ 2,259,524</u>	31.55%	<u>\$ 6,578,370</u>	41.46%
Projected Fund Balance December 31	\$ 6,475,641	\$ 6,475,641				
Fund Balance as of Report Date			\$ 12,058,311			

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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			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022		Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 4,497	\$ 4,497	\$ 4,497			
Revenues:						
Investment Income	\$ -	\$ -	\$ 77,167	-	\$ 7,156	-
Other Financing Sources	2,501,526	2,501,526	1,250,763	50.00%	1,263,397	50.51%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,327,930</u>	53.08%	<u>\$ 1,270,553</u>	50.79%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ 1,250,763	50.00%	\$ 1,250,763	50.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,250,763</u>	50.00%	<u>\$ 1,250,763</u>	50.00%
Projected Fund Balance December 31	\$ 4,497	\$ 4,497				
Fund Balance as of Report Date			\$ 81,664			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 792,694	\$ 792,694	\$ 792,694			
Revenues:						
Charges for Services	\$ 132,000	\$ 132,000	\$ 38,348	29.05%	\$ 120,900	27.56%
Investment Income	2,286	2,286	7,339	321.04%	1,809	64.38%
Revenues without Use of Fund Balance	134,286	134,286	45,687	34.02%	122,709	27.79%
Use of Fund Balance	300,371	300,371	-	0.00%	-	-
TOTAL REVENUES	\$ 434,657	\$ 434,657	\$ 45,687	10.51%	\$ 122,709	27.79%
Appropriations:						
Transportation	\$ 434,657	\$ 434,657	\$ 251,098	57.77%	\$ 172,347	39.89%
TOTAL APPROPRIATIONS	\$ 434,657	\$ 434,657	\$ 251,098	57.77%	\$ 172,347	39.03%
Projected Fund Balance December 31	\$ 492,323	\$ 492,323				
Fund Balance as of Report Date			\$ 587,283			

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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			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022		Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 1,760,966	\$ 1,760,966	\$ 1,760,966			
Revenues:						
Charges for Services	\$ 9,126,215	\$ 9,126,827	\$ 2,680,719	29.37%	\$ 8,022,476	89.66%
Investment Income	-	-	340	-	530	94.31%
Miscellaneous	-	-	86,574	-	6	-
TOTAL REVENUES	\$ 9,126,215	\$ 9,126,827	\$ 2,767,633	30.32%	\$ 8,023,012	89.66%
Appropriations:						
Transportation	\$ 8,517,615	\$ 8,521,612	\$ 6,455,791	75.76%	\$ 6,349,145	75.64%
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	6,455,791	75.54%	6,349,145	75.54%
Contribution to Fund Balance	583,600	580,215	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,126,215	\$ 9,126,827	\$ 6,455,791	70.73%	\$ 6,349,145	70.96%
Projected Fund Balance December 31	\$ 2,344,566	\$ 2,341,181				
Fund Balance as of Report Date			\$ (1,927,192)			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 3,977,994	\$ 3,977,994	\$ 3,977,994			
Revenues:						
Charges for Services	\$ 849,245	\$ 849,245	\$ 1,690,918	199.11%	\$ 1,038,340	147.26%
Investment Income	3,484	3,484	3,458	99.25%	2,058	75.63%
TOTAL REVENUES	\$ 852,729	\$ 852,729	\$ 1,694,376	198.70%	\$ 1,040,398	146.98%
Appropriations:						
Clerk of Court	\$ 720,000	\$ 720,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	720,000	720,000	-	0.00%	-	-
Contribution to Fund Balance	132,729	132,729	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 852,729	\$ 852,729	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 4,110,723	\$ 4,110,723				
Fund Balance as of Report Date			\$ 5,672,370			

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Corrections Inmate Welfare Fund (085)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 541,594	\$ 541,594	\$ 541,594			
Revenues:						
Charges for Services	\$ 104,000	\$ 104,000	\$ 117,381	112.87%	\$ 89,451	72.14%
Miscellaneous	8,500	8,500	6,642	78.14%	4,672	54.96%
Revenues without Use of Fund Balance	112,500	112,500	124,023	110.24%	94,123	71.04%
Use of Fund Balance	255,940	255,940	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,440	\$ 368,440	\$ 124,023	33.66%	\$ 94,123	48.91%
Appropriations:						
Corrections	\$ 368,440	\$ 368,440	\$ 291,855	79.21%	\$ 146,398	76.08%
TOTAL APPROPRIATIONS	\$ 368,440	\$ 368,440	\$ 291,855	79.21%	\$ 146,398	76.08%
Projected Fund Balance December 31	\$ 285,654	\$ 285,654				
Fund Balance as of Report Date			\$ 373,762			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 402,287	\$ 402,287	\$ 402,287			
Revenues:						
Fines and Forfeitures	\$ 664,754	\$ 664,754	\$ 455,179	68.47%	\$ 473,842	71.02%
Investment Income	-	-	869	-	34	-
Miscellaneous	-	-	869	-	1,201	-
Revenues without Use of Fund Balance	664,754	664,754	456,917	68.73%	475,077	71.20%
Use of Fund Balance	82,089	111,535	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 746,843	\$ 776,289	\$ 456,917	58.86%	\$ 475,077	53.62%
Appropriations:						
District Attorney	\$ 419,857	\$ 437,522	\$ 313,418	71.63%	\$ 328,457	72.54%
Solicitor General	316,986	328,767	191,633	58.29%	318,641	75.28%
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	\$ 505,051	65.06%	\$ 647,098	73.03%
Projected Fund Balance December 31	\$ 320,198	\$ 290,752				
Fund Balance as of Report Date			\$ 354,153			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022		Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 268,499	\$ 268,499	\$ 268,499			
Revenues:						
Use of Fund Balance	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 5,971	4.42%	\$ 52,659	30.09%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ 5,971	4.42%	\$ 52,659	30.09%
Projected Fund Balance December 31	\$ 133,499	\$ 133,499				
Fund Balance as of Report Date			\$ 262,528			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 34,053,485	\$ 34,053,485	\$ 34,053,485			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,084	-	\$ 11,339	-
Charges for Services	22,143,000	22,143,000	15,407,707	69.58%	14,956,896	76.70%
Investment Income	109,072	109,072	267,176	244.95%	148,156	202.79%
Miscellaneous	-	-	8,510	-	9,271	-
Revenues without Use of Fund Balance	22,252,072	22,252,072	15,696,477	70.54%	15,125,662	77.28%
Use of Fund Balance	2,030,103	2,570,873	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 24,282,175</u>	<u>\$ 24,822,945</u>	<u>\$ 15,696,477</u>	63.23%	<u>\$ 15,125,662</u>	55.14%
Appropriations:						
Police Services	\$ 21,100,046	\$ 21,640,816	\$ 14,421,036	66.64%	\$ 14,215,004	64.54%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,671,557	2,671,557	2,003,668	75.00%	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	2,003,668	62.97%	4,421,789	81.83%
TOTAL APPROPRIATIONS	<u>\$ 24,282,175</u>	<u>\$ 24,822,945</u>	<u>\$ 16,424,704</u>	66.17%	<u>\$ 18,636,793</u>	67.94%
Projected Fund Balance December 31	\$ 32,023,382	\$ 31,482,612				
Fund Balance as of Report Date			\$ 33,325,258			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 225,834	\$ 225,834	\$ 225,834			
Revenues:						
Charges for Services	\$ 53,783	\$ 53,783	\$ 42,875	79.72%	\$ 32,598	59.85%
TOTAL REVENUES	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ 42,875</u>	79.72%	<u>\$ 32,598</u>	59.85%
Appropriations:						
Juvenile Court	\$ 42,100	\$ 42,100	\$ 25,980	61.71%	\$ 31,993	80.17%
Appropriations without Contribution to Fund Balance	42,100	42,100	25,980	61.71%	31,993	80.17%
Contribution to Fund Balance	11,683	11,683	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 53,783</u>	<u>\$ 53,783</u>	<u>\$ 25,980</u>	48.31%	<u>\$ 31,993</u>	58.74%
Projected Fund Balance December 31	\$ 237,517	\$ 237,517				
Fund Balance as of Report Date			\$ 242,729			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2022			% Actual to Current Budget	FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022		Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 1,012,967	\$ 1,012,967	\$ 1,012,967			
Revenues:						
Fines and Forfeitures	\$ -	\$ 161,713	\$ 161,713	100.00%	\$ 141,678	100.00%
Revenues without Use of Fund Balance	-	161,713	161,713	100.00%	141,678	100.00%
Use of Fund Balance	115,120	-	-	-	-	0.00%
TOTAL REVENUES	<u>\$ 115,120</u>	<u>\$ 161,713</u>	<u>\$ 161,713</u>	100.00%	<u>\$ 141,678</u>	60.52%
Appropriations:						
Police Services	\$ 115,120	\$ 115,120	\$ -	0.00%	\$ 167,374	71.49%
Appropriations without Contribution to Fund Balance	115,120	115,120	-	0.00%	167,374	71.49%
Contribution to Fund Balance	-	46,593	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 115,120</u>	<u>\$ 161,713</u>	<u>\$ -</u>	0.00%	<u>\$ 167,374</u>	71.49%
Projected Fund Balance December 31	\$ 897,847	\$ 1,059,560				
Fund Balance as of Report Date			\$ 1,174,680			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 1,114,319	\$ 1,114,319	\$ 1,114,319			
Revenues:						
Fines and Forfeitures	\$ -	\$ 377,776	\$ 385,302	101.99%	\$ 87,904	100.00%
Miscellaneous	-	-	513	-	-	-
Revenues without Use of Fund Balance	-	377,776	385,815	102.13%	87,904	100.00%
Use of Fund Balance	767,179	389,403	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 385,815</u>	50.29%	<u>\$ 87,904</u>	26.45%
Appropriations:						
Police Services	\$ 767,179	\$ 767,179	\$ 186,740	24.34%	\$ 44,442	13.37%
TOTAL APPROPRIATIONS	<u>\$ 767,179</u>	<u>\$ 767,179</u>	<u>\$ 186,740</u>	24.34%	<u>\$ 44,442</u>	13.37%
Projected Fund Balance December 31	\$ 347,140	\$ 724,916				
Fund Balance as of Report Date			\$ 1,313,394			

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

The Sheriff Inmate Fund accounts for proceeds received from inmates' services and commissary purchases and for expenditures that benefit the inmates.

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 4,119,504	\$ 4,119,504	\$ 4,119,504			
Revenues:						
Charges for Services	\$ 400,000	\$ 400,000	\$ 390,520	97.63%	\$ 178,012	22.77%
Investment Income	-	-	30,899	-	22,355	-
Revenues without Use of Fund Balance	400,000	400,000	421,419	105.35%	200,367	25.63%
Use of Fund Balance	100,000	100,000	-	0.00%	-	-
TOTAL REVENUES	\$ 500,000	\$ 500,000	\$ 421,419	84.28%	\$ 200,367	25.63%
Appropriations:						
Sheriff	\$ 500,000	\$ 500,000	\$ 436,594	87.32%	\$ 381,465	53.06%
TOTAL APPROPRIATIONS	\$ 500,000	\$ 500,000	\$ 436,594	87.32%	\$ 381,465	48.80%
Projected Fund Balance December 31	\$ 4,019,504	\$ 4,019,504				
Fund Balance as of Report Date			\$ 4,104,329			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 399,526	\$ 399,526	\$ 399,526			
Revenues:						
Fines and Forfeitures	\$ -	\$ 232,898	\$ 232,899	100.00%	\$ 192,308	100.00%
Revenues without Use of Fund Balance	-	232,898	232,899	100.00%	192,308	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 372,898	\$ 232,899	62.46%	\$ 192,308	49.02%
Appropriations:						
Sheriff	\$ 140,000	\$ 372,898	\$ 71,257	19.11%	\$ 117,278	29.89%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 372,898	\$ 71,257	19.11%	\$ 117,278	29.89%
Projected Fund Balance December 31	\$ 259,526	\$ 259,526				
Fund Balance as of Report Date			\$ 561,168			

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 10/31/2022	Actuals YTD as of 10/31/2022		Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 286,641	\$ 286,641	\$ 286,641			
Revenues:						
Use of Fund Balance	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 175,000	\$ 175,000	\$ 62,143	35.51%	\$ 20,985	20.99%
TOTAL APPROPRIATIONS	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 62,143</u>	35.51%	<u>\$ 20,985</u>	20.99%
Projected Fund Balance December 31	<u>\$ 111,641</u>	<u>\$ 111,641</u>				
Fund Balance as of Report Date			<u>\$ 224,498</u>			

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				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 318,095	\$ 318,095	\$ 318,095			
Revenues:						
Fines and Forfeitures	\$ -	\$ 19,832	\$ 774	3.90%	\$ 350	100.00%
Investment Income	-	-	468	-	313	-
Revenues without Use of Fund Balance	-	19,832	1,242	6.26%	663	189.43%
Use of Fund Balance	180,000	180,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 180,000	\$ 199,832	\$ 1,242	0.62%	\$ 663	0.66%
Appropriations:						
Sheriff	\$ 180,000	\$ 199,832	\$ 112,410	56.25%	\$ 10,000	9.97%
TOTAL APPROPRIATIONS	\$ 180,000	\$ 199,832	\$ 112,410	56.25%	\$ 10,000	9.97%
Projected Fund Balance December 31	\$ 138,095	\$ 138,095				
Fund Balance as of Report Date			\$ 206,927			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 2,791,162	\$ 2,791,162	\$ 2,791,162			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 746,295	99.51%	\$ 490,135	59.22%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,145,854	1,145,854	560,450	48.91%	488,899	42.95%
Investment Income	-	-	11,896	-	460	-
TOTAL REVENUES	\$ 2,295,854	\$ 2,295,854	\$ 1,718,641	74.86%	\$ 1,379,494	58.31%
Appropriations:						
Stadium Operations	\$ 2,154,181	\$ 2,154,181	\$ 2,132,963	99.02%	\$ 2,126,717	99.07%
Appropriations without Contribution to Fund Balance	2,154,181	2,154,181	2,132,963	99.02%	2,126,717	99.07%
Contribution to Fund Balance	141,673	141,673	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,295,854	\$ 2,295,854	\$ 2,132,963	92.90%	\$ 2,126,717	89.89%
Projected Fund Balance December 31	\$ 2,932,835	\$ 2,932,835				
Fund Balance as of Report Date			\$ 2,376,840			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 483,155	\$ 483,155	\$ 483,155			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 46,600	310.67%	\$ 119,528	796.85%
Investment Income	-	-	3,840	-	123	-
Revenues without Use of Fund Balance	15,000	15,000	50,440	336.27%	119,651	797.67%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 50,440	50.44%	\$ 119,651	398.84%
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			\$ 533,595			

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Tourism Fund (050)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Fund Balance January 1	\$ 31,805,297	\$ 31,805,297	\$ 31,805,297			
Revenues:						
Taxes	\$ 11,051,048	\$ 11,051,048	\$ 10,524,453	95.23%	\$ 7,784,586	81.48%
Charges for Services	150	150	4,117	2,744.67%	1,774	1,182.67%
Investment Income	-	-	194,290	-	51,284	85.47%
Revenues without Use of Fund Balance	11,051,198	11,051,198	10,722,860	97.03%	7,837,644	81.52%
Use of Fund Balance	4,152,338	4,569,392	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,203,536	\$ 15,620,590	\$ 10,722,860	68.65%	\$ 7,837,644	53.26%
Appropriations:						
Facility Debt	\$ 11,299,444	\$ 11,299,444	\$ 11,299,443	100.00%	\$ 11,297,115	100.00%
Tourism	3,904,092	4,321,146	4,276,973	98.98%	3,377,352	98.76%
TOTAL APPROPRIATIONS	\$ 15,203,536	\$ 15,620,590	\$ 15,576,416	99.72%	\$ 14,674,467	99.71%
Projected Fund Balance December 31	\$ 27,652,959	\$ 27,235,905				
Fund Balance as of Report Date			\$ 26,951,741			

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Airport Operating Fund (520)

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

	FY 2022				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 828,419	\$ 828,419	\$ 828,419			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 168,214	100.73%	\$ 154,029	92.23%
Investment Income	-	-	8,673	-	77	-
Miscellaneous	835,600	835,600	794,114	95.04%	768,197	62.72%
Other Financing Sources	650,000	650,000	541,667	83.33%	675,000	83.33%
Revenues without Use of Net Position	1,652,600	1,652,600	1,512,668	91.53%	1,597,303	72.55%
Use of Net Position	200,090	180,941	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,852,690	\$ 1,833,541	\$ 1,512,668	82.50%	\$ 1,597,303	64.87%
Appropriations:						
Transportation*	\$ 1,841,690	\$ 1,822,541	\$ 1,299,952	71.33%	\$ 1,639,542	66.88%
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	\$ 1,833,541	\$ 1,299,952	70.90%	\$ 1,639,542	66.58%
Projected Net Position December 31	\$ 628,329	\$ 647,478				
Net Position as of Report Date			\$ 1,041,135			

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

YTD FINANCIAL REPORT 2022 | GWINNETT COUNTY

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 9,581,556	\$ 9,581,556	\$ 9,581,556			
Revenues:						
Investment Income	\$ -	\$ -	\$ 61,818	-	\$ 276	-
Miscellaneous	3,925,000	3,925,000	4,494,826	114.52%	4,150,417	80.18%
Other Financing Sources	4,713,920	4,713,920	-	0.00%	6,500,000	100.00%
Revenues without Use of Net Position	8,638,920	8,638,920	4,556,644	52.75%	10,650,693	91.21%
Use of Net Position	153,853	153,853	-	0.00%	-	-
TOTAL REVENUES	\$ 8,792,773	\$ 8,792,773	\$ 4,556,644	51.82%	\$ 10,650,693	91.21%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 8,792,773	\$ 8,792,773	\$ 6,602,185	75.09%	\$ 5,283,819	65.69%
Total Non-Departmental	8,792,773	8,792,773	6,602,185	75.09%	5,283,819	65.69%
TOTAL APPROPRIATIONS	\$ 8,792,773	\$ 8,792,773	\$ 6,602,185	75.09%	\$ 5,283,819	45.25%
Projected Net Position December 31	\$ 9,427,703	\$ 9,427,703				
Net Position as of Report Date			\$ 7,536,015			

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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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 16,986,565	\$ 16,986,565	\$ 16,986,565			
Revenues:						
Charges for Services	\$ 1,313,378	\$ 1,313,378	\$ 1,493,222	113.69%	\$ 996,800	30.26%
Investment Income	76,536	76,536	172,523	225.41%	55,761	152.64%
Miscellaneous	5,000	5,000	11,841	236.82%	32,748	654.96%
Other Financing Sources	12,100,000	19,214,755	17,198,088	89.50%	5,779,333	47.81%
Revenues without Use of Net Position	13,494,914	20,609,669	18,875,674	91.59%	6,864,642	44.51%
Use of Net Position	10,186,237	9,235,163	-	0.00%	-	-
TOTAL REVENUES	\$ 23,681,151	\$ 29,844,832	\$ 18,875,674	63.25%	\$ 6,864,642	44.51%
Appropriations:						
Transportation*	\$ 23,671,151	\$ 29,834,832	\$ 16,576,650	55.56%	\$ 6,419,718	51.39%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 23,681,151	\$ 29,844,832	\$ 16,576,650	55.54%	\$ 6,419,718	41.62%
Projected Net Position December 31	\$ 6,800,328	\$ 7,751,402				
Net Position as of Report Date			\$ 19,285,589			

* 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				FY 2021	
	2022 Adopted Budget	Current Annual Budget as of 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 29,131,459	\$ 29,131,459	\$ 29,131,459			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 1,048,938	110.41%	\$ 715,254	75.29%
Charges for Services	43,918,920	43,918,920	36,760,472	83.70%	35,967,453	80.99%
Investment Income	197,413	197,413	311,679	157.88%	232,650	150.53%
Contributions and Donations	-	-	10,000	-	-	0.00%
Miscellaneous	100	100	998	998.00%	1,248	1,248.00%
Revenues without Use of Net Position	45,066,433	45,066,433	38,132,087	84.61%	36,916,605	80.94%
Use of Net Position	-	2,221,469	-	0.00%	-	-
TOTAL REVENUES	\$ 45,066,433	\$ 47,287,902	\$ 38,132,087	80.64%	\$ 36,916,605	80.94%
Appropriations:						
Support Services	\$ 44,710,327	\$ 47,277,902	\$ 34,558,991	73.10%	\$ 32,485,659	71.31%
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	44,720,327	47,287,902	34,558,991	73.08%	32,485,659	71.30%
Working Capital Reserve	346,106	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 45,066,433	\$ 47,287,902	\$ 34,558,991	73.08%	\$ 32,485,659	71.22%
Projected Net Position December 31	\$ 29,477,565	\$ 26,909,990				
Net Position as of Report Date			\$ 32,704,555			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 12,015,692	\$ 12,015,692	\$ 12,015,692			
Revenues:						
Charges for Services	\$ 30,992,331	\$ 30,992,331	\$ 10,197,597	32.90%	\$ 26,915,792	87.42%
Investment Income	17,780	17,780	110,593	622.01%	18,247	64.94%
Miscellaneous	-	-	5,726	-	6,949	-
TOTAL REVENUES	\$ 31,010,111	\$ 31,010,111	\$ 10,313,916	33.26%	\$ 26,940,988	84.49%
Appropriations:						
Planning and Development	\$ 1,216,091	\$ 1,246,445	\$ 916,095	73.50%	\$ 864,430	71.44%
Water Resources*	28,433,492	28,867,886	10,379,047	35.95%	18,314,039	60.02%
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	30,204,331	11,295,142	37.40%	19,178,469	60.14%
Working Capital Reserve	1,270,528	805,780	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,010,111	\$ 31,010,111	\$ 11,295,142	36.42%	\$ 19,178,469	60.14%
Projected Net Position December 31	\$ 13,286,220	\$ 12,821,472				
Net Position as of Report Date			\$ 11,034,466			

* 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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 171,447,607	\$ 171,447,607	\$ 171,447,607			
Revenues:						
Charges for Services	\$ 357,149,062	\$ 357,149,062	\$ 300,091,011	84.02%	\$ 286,718,799	82.52%
Investment Income	603,174	603,174	1,387,453	230.03%	743,646	243.18%
Contributions and Donations	21,492,791	21,492,791	25,359,005	117.99%	28,492,019	136.30%
Miscellaneous	50,000	50,000	932,108	1,864.22%	1,098,699	2,197.40%
Revenues without Use of Net Position	379,295,027	379,295,027	327,769,577	86.42%	317,053,163	85.99%
Use of Net Position	23,015,115	23,453,076	-	0.00%	-	-
TOTAL REVENUES	\$ 402,310,142	\$ 402,748,103	\$ 327,769,577	81.38%	\$ 317,053,163	85.99%
Appropriations:						
Planning and Development	\$ 943,159	\$ 959,173	\$ 731,507	76.26%	\$ 716,629	74.41%
Water Resources*	401,201,983	401,623,930	323,820,407	80.63%	291,186,346	80.21%
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	\$ 402,748,103	\$ 324,551,914	80.58%	\$ 291,902,975	79.17%
Projected Net Position December 31	\$ 148,432,492	\$ 147,994,531				
Net Position as of Report Date			\$ 174,665,270			

* 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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 19,034,189	\$ 19,034,189	\$ 19,034,189			
Revenues:						
Charges for Services	\$ 109,996,459	\$ 109,996,459	\$ 72,679,649	66.07%	\$ 68,167,244	73.61%
Investment Income	141,561	141,561	349,213	246.69%	119,034	423.61%
Miscellaneous	282,541	282,541	378,455	133.95%	376,079	140.10%
Revenues without Use of Net Position	110,420,561	110,420,561	73,407,317	66.48%	68,662,357	73.91%
Use of Net Position	-	1,064,890	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 110,420,561	\$ 111,485,451	\$ 73,407,317	65.84%	\$ 68,662,357	73.77%
Appropriations:						
Communications	\$ 7,428,628	\$ 7,572,602	\$ 3,642,892	48.11%	\$ 2,220,280	58.29%
County Administration	2,127,076	2,170,637	1,423,071	65.56%	1,732,151	73.45%
Financial Services	12,474,009	12,884,216	9,870,457	76.61%	9,133,691	78.73%
Human Resources	5,270,338	5,227,636	3,912,291	74.84%	3,677,939	74.87%
Information Technology Services	59,006,238	59,261,064	35,907,922	60.59%	28,980,110	61.77%
Law	3,333,138	3,419,481	2,609,612	76.32%	2,274,361	80.82%
Support Services	19,516,134	19,684,815	14,675,002	74.55%	13,615,427	72.48%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,262,000	1,262,000	581,632	46.09%	516,915	27.63%
Total Non-Departmental	1,265,000	1,265,000	581,632	45.98%	516,915	27.58%
TOTAL APPROPRIATIONS	\$ 110,420,561	\$ 111,485,451	\$ 72,622,879	65.14%	\$ 62,150,874	66.78%
Projected Net Position December 31	\$ 19,034,189	\$ 17,969,299				
Net Position as of Report Date			\$ 19,818,627			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 1,918,714	\$ 1,918,714	\$ 1,918,714			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 1,458,333	83.33%	\$ 1,875,001	83.33%
Investment Income	26,390	26,390	61,640	233.57%	19,085	226.39%
Revenues without Use of Net Position	1,776,390	1,776,390	1,519,973	85.57%	1,894,086	83.87%
Use of Net Position	554,285	554,285	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,330,675	\$ 2,330,675	\$ 1,519,973	65.22%	\$ 1,894,086	81.24%
Appropriations:						
Financial Services	\$ 2,330,675	\$ 2,330,675	\$ 1,331,159	57.11%	\$ 395,465	16.96%
TOTAL APPROPRIATIONS	\$ 2,330,675	\$ 2,330,675	\$ 1,331,159	57.11%	\$ 395,465	16.96%
Projected Net Position December 31	\$ 1,364,429	\$ 1,364,429				
Net Position as of Report Date			\$ 2,107,528			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 3,754,716	\$ 3,754,716	\$ 3,754,716			
Revenues:						
Charges for Services	\$ 9,987,356	\$ 9,987,356	\$ 9,790,495	98.03%	\$ 7,171,107	75.15%
Investment Income	-	-	29,596	-	-	-
Miscellaneous	277,000	277,000	279,536	100.92%	268,628	92.00%
Other Financing Sources	-	-	32,119	-	18,400	-
TOTAL REVENUES	\$ 10,264,356	\$ 10,264,356	\$ 10,131,746	98.71%	\$ 7,458,135	75.84%
Appropriations:						
Support Services	\$ 8,979,715	\$ 9,077,425	\$ 7,632,823	84.09%	\$ 6,493,874	76.95%
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	861,628	82.26%	349,583	83.33%
Total Non-Departmental	722,752	1,061,504	861,628	81.17%	349,583	63.04%
Appropriations without Working Capital Reserve	9,702,467	10,138,929	8,494,451	83.78%	6,843,457	76.09%
Working Capital Reserve	561,889	125,427	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,264,356	\$ 10,264,356	\$ 8,494,451	82.76%	\$ 6,843,457	69.59%
Projected Net Position December 31	\$ 4,316,605	\$ 3,880,143				
Net Position as of Report Date			\$ 5,392,011			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 38,405,497	\$ 38,405,497	\$ 38,405,497			
Revenues:						
Charges for Services	\$ 77,142,934	\$ 77,142,934	\$ 63,207,300	81.94%	\$ 58,858,959	81.50%
Investment Income	237,187	237,187	550,590	232.13%	236,147	240.11%
Miscellaneous	-	-	156,019	-	671,652	-
Revenues without Use of Net Position	77,380,121	77,380,121	63,913,909	82.60%	59,766,758	82.65%
Use of Net Position	2,046,756	2,068,620	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 79,426,877	\$ 79,448,741	\$ 63,913,909	80.45%	\$ 59,766,758	79.61%
Appropriations:						
Human Resources	\$ 79,416,877	\$ 79,438,741	\$ 55,080,514	69.34%	\$ 57,688,949	76.85%
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	\$ 79,448,741	\$ 55,080,514	69.33%	\$ 57,688,949	76.84%
Projected Net Position December 31	\$ 36,358,741	\$ 36,336,877				
Net Position as of Report Date			\$ 47,238,892			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 2,167,852	\$ 2,167,852	\$ 2,167,852			
Revenues:						
Charges for Services	\$ 11,270,029	\$ 11,270,029	\$ 9,391,691	83.33%	\$ 6,551,186	83.33%
Investment Income	69,569	69,569	80,568	115.81%	66,973	280.40%
Miscellaneous	-	-	31,508	-	2,755	-
TOTAL REVENUES	\$ 11,339,598	\$ 11,339,598	\$ 9,503,767	83.81%	\$ 6,620,914	67.17%
Appropriations:						
Financial Services	\$ 10,605,435	\$ 11,024,009	\$ 7,774,217	70.52%	\$ 7,226,709	73.39%
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	11,034,009	7,774,217	70.46%	7,226,709	73.31%
Working Capital Reserve	724,163	305,589	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 11,339,598	\$ 11,339,598	\$ 7,774,217	68.56%	\$ 7,226,709	73.31%
Projected Net Position December 31	\$ 2,892,015	\$ 2,473,441				
Net Position as of Report Date			\$ 3,897,402			

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 10/31/2022	Actuals YTD as of 10/31/2022	% Actual to Current Budget	Actuals YTD as of 10/31/2021	% Actual to 10/31/2021 Budget
Net Position January 1	\$ 8,175,327	\$ 8,175,327	\$ 8,175,327			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 3,333,333	83.33%	\$ 3,333,334	83.33%
Investment Income	75,362	75,362	142,405	188.96%	61,589	175.34%
Miscellaneous	-	-	111,121	-	163,789	-
Revenues without Use of Net Position	4,075,362	4,075,362	3,586,859	88.01%	3,558,712	88.19%
Use of Net Position	1,567,480	1,570,729	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,642,842	\$ 5,646,091	\$ 3,586,859	63.53%	\$ 3,558,712	63.83%
Appropriations:						
Human Resources	\$ 5,632,842	\$ 5,636,091	\$ 3,066,572	54.41%	\$ 2,594,097	46.61%
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	\$ 3,066,572	54.31%	\$ 2,594,097	46.53%
Projected Net Position December 31	\$ 6,607,847	\$ 6,604,598				
Net Position as of Report Date			\$ 8,695,614			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 10/31/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Contributions and Donations	\$ 87,250	90,946	\$ 3,696	GCID 20220389 Approval to accept donations, in the amount of \$3,696.00, as part of the Betty White animal shelter challenge, which called for donations to local animal shelters in her memory. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	-	3,696
Use of Fund Balance	20,729,557	47,690,772	26,961,215	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.	-	7,053,119
				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
				GCID 20220536 Approval of Resolution approving the reorganization of the Juvenile Court of Gwinnett County and the establishing the Department of Child Advocacy and Juvenile Services.	-	72,382
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	-	11,201,114
				To adjust budget for 90 day job vacancies.	(191,894)	(1,011,231)
				Total: Use of Fund Balance	(191,894)	26,961,215
				<i>Total: General Fund</i>		
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,288,743	1,357,712	68,969	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
				To adjust budget for 90 day job vacancies.	(96,657)	(417,209)
				Total: Use of Fund Balance	(96,657)	68,969
<i>Total: Development and Enforcement Services District Fund</i>			68,969	(96,657)	68,969	
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	7,987,620	11,861,381	3,873,761	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
				To adjust budget for 90 day job vacancies.		
				To adjust budget for 90 day job vacancies.	-	(1,914,724)
				Total: Use of Fund Balance	-	3,873,761
<i>Total: Fire and Emergency Medical Services District Fund</i>			3,873,761	-	3,873,761	

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Fines and Forfeitures	10,849,479	7,474,467	(3,375,012)	GCID 20220425 Approval to renew RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2022 through May 31, 2023), with RedSpeed Georgia, LLC, estimated revenue \$3,000,000.00.	-	(3,375,012)
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	20,680,901	8,596,510	GCID 20220123 Approval for the Chairwoman to execute a Fourth Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 374 Hickory View Drive, Lawrenceville, Tax Parcel No. R5172 015.	-	(2,500)
				GCID 20220134 Approval for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	-	(2,500)
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	5,564,927
				GCID 20220425 Approval to renew RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2022 through May 31, 2023), with RedSpeed Georgia, LLC, estimated revenue \$3,000,000.00.	-	3,375,012
				To adjust budget for 90 day job vacancies.	(84,846)	(338,429)
				Total: Use of Fund Balance	(84,846)	8,596,510
Total: Police Services District Fund			5,226,498		(84,846)	5,226,498

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Miscellaneous	2,413,968	2,414,468	500	GCID 20221081 Board of Commissioner Agenda Request 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 2568 Chandler Road, Lawrenceville, Tax Parcel No. R5198 004.	500	500
				Total: Miscellaneous	500	500
Use of Fund Balance	3,868,754	6,783,938	2,915,184	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
				GCID 20221081 Board of Commissioner Agenda Request 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 2568 Chandler Road, Lawrenceville, Tax Parcel No. R5198 004.	(500)	(500)
				To adjust budget for 90 day job vacancies.	(52,084)	(352,846)
				Total: Use of Fund Balance	(52,584)	2,915,184
<i>Total: Recreation Fund</i>			2,915,684		(52,084)	2,915,684
Street Lighting Fund (002)						
Charges for Services	9,126,215	9,126,827	612	GCID 20220246 Approval of incorporation of Ashford Manor subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$1,870.00 and the estimated annual revenue and operating cost is \$612 for the addition of these streetlights. The installation of these streetlights is funded by the 2017 Special Purpose Local Option Sales Tax (SPLOST) Program.	-	612
<i>Total: Street Lighting Fund</i>			612		-	612
Crime Victims Assistance Fund (075)						
Use of Fund Balance	82,089	111,535	29,446	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	29,446
<i>Subtotal</i>			29,446		-	29,446
E-911 Fund (095)						
Use of Fund Balance	2,030,103	2,570,873	540,770	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	82,815
				To adjust budget for 90 day job vacancies.	-	457,955
<i>Total: E-911 Fund</i>			540,770		-	540,770

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	161,713	161,713	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.		161,713
Use of Fund Balance	115,120	-	(115,120)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(115,120)
<i>Total: Police Special Justice Fund</i>			46,593		-	46,593
Police Special State Fund (072)						
Fines and Forfeitures	-	377,776	377,776	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	76,980	377,776
Use of Fund Balance	767,179	389,403	(377,776)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(104,245)	(377,776)
<i>Total: Police Special State Fund</i>			-		(27,265)	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	232,898	232,898	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	232,898
<i>Total: Sheriff Special Justice Fund</i>			232,898		-	232,898
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	19,832	19,832	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	19,832
<i>Total: Sheriff Special State Fund</i>			19,832		-	19,832
Tourism Fund (050)						
Use of Fund Balance	4,152,338	4,569,392	417,054	GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.		
					-	417,054
<i>Total: Use of Fund Balance</i>					-	417,054
<i>Total: Tourism Fund</i>			417,054		-	417,054
Airport Operating Fund (520)						
Use of Net Position	200,090	180,941	(19,149)	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
					-	(47,527)
<i>Total: Use of Net Position</i>					-	(19,149)
<i>Total: Airport Operating Fund</i>			(19,149)		-	(19,149)

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	9,235,163	(951,074)	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
				GCID 20190956 Approval to apply and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grant funds and two Congestion Mitigation and Air Quality awards.	-	168,723
				To adjust budget for 90 day job vacancies.	-	(40,802)
				Total: Use of Net Position	-	(951,074)
<i>Total: Local Transit Operating Fund</i>			6,163,681		-	6,163,681
Solid Waste Operating Fund (595)						
Use of Net Position	-	2,221,469	2,221,469	GCID 20220971 Board of Commissioner Agenda Request amending the Agreements for Residential Solid Waste Collection and Disposal and Collection of Residential Single Stream Recovered Materials with each of the five residential solid waste service providers.		2,221,469
<i>Total: Solid Waste Operating Fund</i>			2,221,469		-	2,221,469
Water and Sewer Operating Fund (501)						
Use of Net Position	23,015,115	23,453,076	437,961	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
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.		(361,507)
				To adjust budget for 90 day job vacancies.	(151,643)	(1,925,489)
				Total: Use of Net Position	(151,643)	437,961
<i>Total: Water and Sewer Operating Fund</i>			437,961		(151,643)	437,961

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Use of Net Position	-	1,064,890	1,064,890	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
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.		200,000
				To adjust budget for 90 day job vacancies.	(228,204)	(1,639,021)
				Total: Use of Net Position	(228,204)	2,503,911
<i>Total: Administrative Support Fund</i>			1,064,890		(228,204)	1,064,890
Group Self-Insurance Fund (605)						
Use of Net Position	2,046,756	2,068,620	21,864	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
				To adjust budget for 90 day job vacancies.	-	(41,855)
				Total: Use of Net Position	-	21,864
<i>Total: Group Self-Insurance Fund</i>			21,864		-	21,864
Workers' Compensation Fund (604)						
Use of Net Position	1,567,480	1,570,729	3,249	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	3,249
<i>Total: Workers' Compensation Fund</i>			3,249		-	3,249
Total Revenue Budget Adjustments			\$ 50,230,993		\$ (832,593)	\$ 50,230,993

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 10/31/2022

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,809,979	\$ 1,944,880	\$ 134,901	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
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	\$ -	\$ 68,000
				Total: Board of Commissioners	-	134,901
County Administration	3,046,436	\$ 3,108,596	62,160	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
				To adjust budget for 90 day job vacancies.	-	(64,308)
				Total: County Administration	-	62,160
Financial Services	10,901,479	11,061,061	159,582	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
				To adjust budget for 90 day job vacancies.	-	(31,787)
				Total: Financial Services	-	159,582
Tax Commissioner	16,328,842	16,753,489	424,647	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	424,647
Transportation	29,598,762	29,789,409	190,647	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.	-	532,808
				To adjust budget for 90 day job vacancies.	(48,107)	(342,161)
				Total: Transportation	(48,107)	190,647
Planning and Development	2,475,384	2,904,706	429,322	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
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	\$ -	\$ 432,192
				To adjust budget for 90 day job vacancies.	(24,946)	(41,211)
				Total: Planning and Development	(24,946)	429,322

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services	3,811,761	3,845,930	34,169	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
				To adjust budget for 90 day job vacancies.	(22,553)	(22,553)
				Total: Police Services	(22,553)	34,169
Corrections	20,787,117	21,553,122	766,005	Transfer from Non-Departmental: Inmate Medical Reserve	-	137,390
				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
				To adjust budget for 90 day job vacancies.	-	(31,446)
				Total: Corrections	-	766,005
Community Services	22,057,267	22,354,716	297,449	GCID 20220389 Approval to accept donations, in the amount of \$3,696.00, as part of the Betty White animal shelter challenge, which called for donations to local animal shelters in her memory. Funds will be used to support the operations of the Gwinnett County Animal Welfare and Enforcement division.	-	3,696
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	588,523
				To adjust budget for 90 day job vacancies.	(62,094)	(294,770)
				Total: Community Services	(62,094)	297,449
Community Services - Elections	23,953,498	23,927,606	(25,892)	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
				To adjust budget for 90 day job vacancies.	(34,194)	(148,801)
				Total: Community Services- Elections	(34,194)	(25,892)
Juvenile Court	9,336,833	7,612,629	(1,724,204)	Transfer from Non-Departmental: Court Interpreters Reserve	-	96,045
				Transfer from Non-Departmental: Court Reporters Reserve	-	196,000
				Transfer from Non-Departmental: Indigent Defense Reserve	-	862,388
				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
				GCID 20220536 Approval of Resolution approving the reorganization of the Juvenile Court of Gwinnett County and the establishing the Department of Child Advocacy and Juvenile Services.	-	(3,169,325)
				Total: Juvenile Court	-	(1,724,204)

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Child Advocacy & Juvenile Services	-	3,241,707	3,241,707	GCID 20220536 Approval of Resolution approving the reorganization of the Juvenile Court of Gwinnett County and the establishing the Department of Child Advocacy and Juvenile Services.	-	3,241,707
Sheriff	125,868,962	131,188,641	5,319,679	Transfer from Non-Departmental: Inmate Medical Reserve	-	1,349,360
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	3,970,319
				Total: Sheriff	-	5,319,679
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
				Total: Clerk of Court	-	442,848
Judiciary	26,634,778	32,931,430	6,296,652	Transfer from Non-Departmental: Court Interpreters Reserve	-	490,326
				Transfer from Non-Departmental: Court Reporters Reserve	-	590,850
				Transfer from Non-Departmental: Indigent Defense Reserve	541,723	4,374,788
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	840,688
				Total: Judiciary	541,723	6,296,652
Probate Court	3,785,842	4,109,205	323,363	Transfer from Non-Departmental: Court Interpreters Reserve	-	11,943
				Transfer from Non-Departmental: Indigent Defense Reserve	-	191,746
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	119,674
				Total: Probate Court	-	323,363

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
Solicitor General	8,013,996	8,272,864	258,868	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	258,868
Non-Departmental:						
Contingency	1,500,000	1,430,000	(70,000)	Transfer to Medical Examiner	-	(75,264)
				Transfer to Other Miscellaneous	(70,000)	(277,850)
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	-	283,114
				Total: Contingency	(70,000)	(70,000)
Contribution to Capital	18,083,632	28,083,632	10,000,000	GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	-	10,000,000
Grant Match	1,100,000	667,808	(432,192)	GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	-	(432,192)
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	381,686	(598,314)	Transfer to Juvenile Court	-	(96,045)
				Transfer to Judiciary	-	(490,326)
				Transfer to Probate Court	-	(11,943)
				Total: Reserves - Court Interpreters	-	(598,314)
Reserves - Court Reporters	1,550,000	763,150	(786,850)	Transfer to Juvenile Court	-	(196,000)
				Transfer to Judiciary	-	(590,850)
				Total: Reserves - Court Reporters	-	(786,850)
Reserves - Indigent Defense	5,750,000	671,078	(5,078,922)	Transfer to Juvenile Court	-	(862,388)
				Transfer to Judiciary	(541,723)	(4,374,788)
				Transfer to Probate Court	-	(191,746)
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	-	350,000
				Total: Reserves - Indigent Defense	(541,723)	(5,078,922)

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Prisoner Medical	1,400,000	413,250	(986,750)	Transfer to Corrections	-	(123,250)
				Transfer to Sheriff	-	(1,363,500)
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	-	500,000
				Total: Reserves - Prisoner Medical	-	(986,750)
Other Miscellaneous	100,000	377,850	277,850	Transfer from Contingency	70,000	277,850
				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.	-	-
				Total: Other Miscellaneous	70,000	277,850
			9,514,841	Total: Non-Departmental	(541,723)	9,514,841
<i>Total: General Fund</i>			26,964,911		(191,894)	26,964,911
Development and Enforcement Services District Fund (104)						
Planning and Development	14,747,363	14,816,332	68,969	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
				To adjust budget for 90 day job vacancies.	(96,657)	(417,209)
<i>Total: Development and Enforcement Services District Fund</i>			68,969		(96,657)	68,969
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
				Total: Planning and Development	-	24,907
Fire and Emergency Services	145,113,675	148,962,529	3,848,854	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
				To adjust budget for 90 day job vacancies.	-	(1,914,724)
				Total: Fire and Emergency Services	-	3,848,854
<i>Total: Fire and Emergency Services District Fund</i>			3,873,761		-	3,873,761

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	148,043,494	153,323,643	5,280,149	Transfer from Non-Departmental: Inmate Medical Reserve	75,000	200,000
				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
				To adjust budget for 90 day job vacancies.	(84,846)	(338,429)
				Total: Police Services	(9,846)	5,280,149
Recorder's Court	1,940,699	2,219,472	278,773	Transfer from Non-Departmental: Indigent Defense Reserve	19,250	138,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	68,832
				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.	-	71,441
				Total: Recorder's Court	19,250	278,773
Solicitor General	973,196	999,175	25,979	Transfer from Non-Departmental: Court Reporters Reserve	-	800
				GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	25,179
				Total: Solicitor General	\$ -	25,979
Clerk of Recorder's Court	1,841,460	1,910,439	68,979	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	68,979
				Total: Clerk of Recorder's Court	-	68,979
Non-Departmental	8,703,498	8,276,116	(427,382)	Transfer to Recorder's Court - From Indigent Defense Reserve	(19,250)	(157,750)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(68,832)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(800)
				Transfer to Police Services - From Inmate Medical Reserve	(75,000)	(200,000)
				Total: Non-Departmental	(94,250)	(427,382)
Total: Police Services District Fund			5,226,498		(84,846)	5,226,498

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	48,241,350	51,157,034	2,915,684	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
				To adjust budget for 90 day job vacancies.	(52,084)	(352,846)
<i>Total: Recreation Fund</i>			2,915,684		(52,084)	2,915,684
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
				Total: Transportation	-	3,997
Contribution to Fund Balance	583,600	580,215	(3,385)	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	(3,385)
<i>Total: Street Lighting Fund</i>			612		-	612
Crime Victims Assistance Fund (075)						
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
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
<i>Subtotal</i>			29,446		-	29,446

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Police Services	21,100,046	21,640,816	540,770	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	540,770
<i>Total: E-911 Fund</i>			540,770		-	540,770
Police Special Justice Fund (070)						
Contribution to Fund Balance	-	46,593	46,593	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	46,593
<i>Subtotal</i>			46,593		-	46,593
Sheriff Inmate Fund (072)						
Contribution to Fund Balance	-	-	-	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(27,265)	-
<i>Total: Sheriff Inmate Fund</i>			-		(27,265)	-
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	372,898	232,898	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	232,898
<i>Total: Sheriff Special Justice Fund</i>			232,898		-	232,898
Sheriff Special State Fund (067)						
Sheriff Special Operations	180,000	199,832	19,832	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	19,832
<i>Total: Sheriff Special State Fund</i>			19,832		-	19,832
Tourism Fund (050)						
Tourism	3,904,092	4,321,146	417,054	GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	-	417,054
<i>Total: Tourism Fund</i>			417,054		-	417,054
Airport Operating Fund (520)						
Transportation	1,841,690	1,822,541	(19,149)	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
				To adjust budget for 90 day job vacancies.	-	(47,527)
<i>Total: Airport Operating Fund</i>			(19,149)		-	(19,149)

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Local Transit Operating Fund (515)						
Transportation	23,671,151	29,834,832	6,163,681	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
				GCID 20190956 Approval to apply and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grant funds and two Congestion Mitigation and Air Quality awards.	-	168,723
				To adjust budget for 90 day job vacancies.	-	(40,802)
Total: Local Transit Operating Fund			6,163,681		-	6,163,681
Solid Waste Operating Fund (595)						
Support Services	44,710,327	47,277,902	2,567,575	To adjust budget for 90 day job vacancies.	-	42,192
				GCID 20220971 Board of Commissioner Agenda Request amending the Agreements for Residential Solid Waste Collection and Disposal and Collection of Residential Single Stream Recovered Materials with each of the five residential solid waste service providers.	-	2,525,383
				Total: Support Services	-	2,567,575
Working Capital Reserve	346,106	-	(346,106)	To adjust budget for 90 day job vacancies.	-	(42,192)
				GCID 20220971 Board of Commissioner Agenda Request amending the Agreements for Residential Solid Waste Collection and Disposal and Collection of Residential Single Stream Recovered Materials with each of the five residential solid waste service providers.	-	(303,914)
				Total: Working Capital Reserve	-	(346,106)
Total: Solid Waste Operating Fund			2,221,469		-	2,221,469

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
				To adjust budget for 90 day job vacancies.	-	
				Total: Planning and Development	-	30,354
Water Resources	28,433,492	28,867,886	434,394	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
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	\$ -	\$ 361,507
				To adjust budget for 90 day job vacancies.	(11,825)	(165,618)
				Total: Water Resources	(11,825)	434,394
Working Capital Reserve	1,270,528	805,780	(464,748)	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)
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	\$ -	\$ (361,507)
				To adjust budget for 90 day job vacancies.	11,825	165,618
				Total: Working Capital Reserve	11,825	(464,748)
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Planning and Development	943,159	959,173	16,014	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
				To adjust budget for 90 day job vacancies.	-	(5,521)
				Total: Planning and Development	-	16,014

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water Resources	401,201,983	401,623,930	421,947	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
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	-	(361,507)
				To adjust budget for 90 day job vacancies.	(151,643)	(1,919,968)
				Total: Water Resources	(151,643)	421,947
<i>Total: Water and Sewer Operating Fund</i>			437,961		(151,643)	437,961
Administrative Support Fund (665)						
Communications	7,428,628	7,572,602	143,974	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
				To adjust budget for 90 day job vacancies.	-	(108,240)
				Total: Communications	-	143,974
County Administration	2,127,076	2,170,637	43,561	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.	-	43,561
Financial Services	12,474,009	12,884,216	410,207	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
				GCID 20221091 Approval of Resolution amending the Fiscal Year 2022 Budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	-	200,000
				To adjust budget for 90 day job vacancies.	(16,450)	(283,092)
				Total: Financial Services	(16,450)	410,207
Human Resources	5,270,338	5,227,636	(42,702)	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
				To adjust budget for 90 day job vacancies.	(72,109)	(214,381)
				Total: Human Resources	(72,109)	(42,702)

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Information Technology	59,006,238	59,261,064	254,826	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
				To adjust budget for 90 day job vacancies.	(73,038)	(679,883)
				Total: Information Technology	(73,038)	254,826
Law	3,333,138	3,419,481	86,343	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
				To adjust budget for 90 day job vacancies.	-	(42,714)
				Total: Law	-	86,343
Support Services	19,516,134	19,684,815	168,681	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
				To adjust budget for 90 day job vacancies.	(66,607)	(281,383)
				Total: Support Services	(66,607)	168,681
Total: Administrative Support Fund			1,064,890		(228,204)	1,064,890
Fleet Management Fund (610)						
Support Services	8,979,715	9,077,425	97,710	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
				To adjust budget for 90 day job vacancies.	-	(72,949)
				Total: Support Services	-	97,710
Non-Departmental	722,752	1,061,504	338,752	GCID 20220185 Award BL 124-21, fleet maintenance facility HVAC replacement project, to John F. Pennebaker Co., Inc., amount not to exceed \$593,487.00. Contract to follow award.	-	338,752
Working Capital Reserve	561,889	125,427	(436,462)	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)
				To adjust budget for 90 day job vacancies.	-	72,949
				Total: Working Capital Reserve	-	(436,462)
Total: Fleet Management Fund			-		-	-

Department/Fund	2022 Adopted Budget	2022 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Group Self-Insurance Fund (605)						
Human Resources	79,416,877	79,438,741	21,864	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
				To adjust budget for 90 day job vacancies.	-	(41,855)
<i>Total: Group Self-Insurance Fund</i>			21,864		-	21,864
Risk Management Fund (602)						
Financial Services	10,605,435	11,024,009	418,574	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
				GCID 20220030 of the settlement in the matter of Demetrius Hollins v. Gwinnett Co, Georgia, et al., U.S District court of Northern District of Georgia, Civil Action NO. 1:21-CV-03756-MHC, for the sum of \$400,000, including authorization for the Chairwoman to execute any documents necessary to effectuate the settlement. All documents are subject to approval as to form by the Law Department.	400,000	400,000
Working Capital Reserve	724,163	305,589	(418,574)	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)
				GCID 20220030of the settlement in the matter of Demetrius Hollins v. Gwinnett Co, Georgia, et al., U.S District court of Northern District of Georgia, Civil Action NO. 1:21-CV-03756-MHC, for the sum of \$400,000, including authorization for the Chairwoman to execute any documents necessary to effectuate the settlement. All documents are subject to approval as to form by the Law Department.	(400,000)	(400,000)
<i>Total: Risk Management Fund</i>			-		-	-
Workers' Compensation Fund (604)						
Human Resources	5,632,842	5,636,091	3,249	GCID 20220450 Board of Commissioner Agenda Request amending the 2022 Compensation Plan. Approval to adjust the Fiscal Year 2022 budget to increase appropriations to reflect the amendment to the 2022 Compensation Plan.	-	3,249
<i>Total: Workers' Compensation Fund</i>			3,249		-	3,249
Total Appropriation Budget Adjustments			\$ 50,230,993		\$ (832,593)	\$ 50,230,993

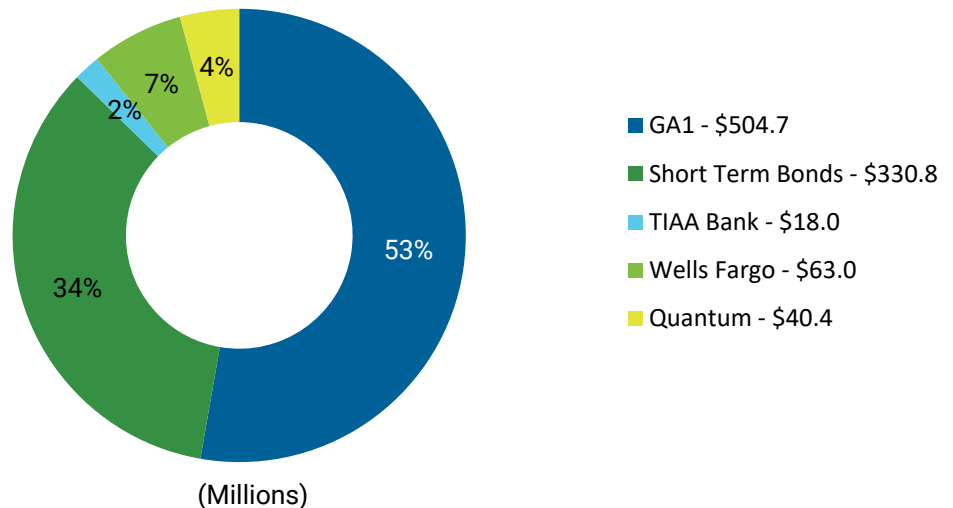
FINANCIAL POSITION AS OF JUNE 30, 2022

As of the report date, the County is managing \$2,014,077,594 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at June 30 were:

Liquidity Portfolio		
Interest Bearing	\$ 563,093,944	28.0%
Securities (Maturity <1yr)	330,793,307	16.4%
Non-Interest Bearing	<u>62,975,088</u>	<u>3.1%</u>
Total Liquidity Portfolio	<u>956,862,339</u>	<u>47.5%</u>
Bond Portfolio	247,991,197	12.3%
Investment Portfolio (Maturity >1yr)	<u>809,224,058</u>	<u>40.2%</u>
Total	<u>\$ 2,014,077,594</u>	<u>100.0%</u>

LIQUIDITY PORTFOLIO

Liquidity Portfolio



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

ACCOUNT TYPE	% LIQUIDITY PORTFOLIO	\$ LIQUIDITY PORTFOLIO	AVERAGE YIELD %*
GA1 – Georgia Local Investment Pool	52.7%	\$ 504,703,985	1.08%
Short-Term Securities	34.6%	330,793,307	1.03%
Non-Interest Bearing Bank Accounts (WF)	6.6%	62,975,088	0.00%
Money Market, Interest Bearing	4.2%	40,389,959	0.67%
Certificates of Deposit	<u>1.9%</u>	<u>18,000,000</u>	0.65%
Total Liquidity Portfolio	<u>100.0%</u>	<u>\$ 956,862,339</u>	1.03%

*Excludes non-interest bearing from the yield calculation

At June 30, 2022, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, excluding non-interest bearing deposit balances at Wells Fargo, was 1.03% compared to 0.22% at June 30, 2021.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of June 30, the WAC [1.03%] exceeded the S&P GIP Gov benchmark [0.77%] by 0.26%. The WAC [1.03%] trailed the GA1 benchmark [1.18%] by 0.15%.

At June 30, 2022, bank deposits held by TIAA Bank (formerly EverBank), Quantum Bank, and Wells Fargo Bank (WF) totaled \$103,365,047. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

As of June 30, 2022, Wells Fargo and Quantum Bank continue to participate in the State of Georgia's Secure Deposit Program in accordance with O.C.G.A. §45-8-13 and O.C.G.A. §45-8-1. Both banks are in compliance with their collateral requirements. Deposits held with TIAA Bank are collateralized by FDIC insurance.

At June 30, 2022, the County held \$330,793,307 in short-term securities with final maturities of less than 1 year. At June 30, 2022, these bonds had a weighted average maturity of 190 days.

SECURITIES ACCOUNT	AMOUNT
Operating	\$ 215,573,881
2014 Sales Tax	20,019,293
2017 Sales Tax	<u>95,200,133</u>
Total Short-Term Securities	<u>\$330,793,307</u>

BOND RELATED PORTFOLIO

The Bond Portfolio represented 12.3% of the Total Portfolio at June 30, 2022. The Bank of New York Mellon serves as Custodian and Trustee for the Water and Sewerage Bond Sinking Fund Accounts and the 2020 Water and Sewer Bond construction fund. Regions Bank serves as custodian for the Development Authority Bonds, Urban Redevelopment Agency of Gwinnett County Bonds and Tax Allocation District 6 Bonds. The investment of these funds is designated by bond covenants. At June 30, 2022, all Bond Portfolio deposits were invested at GA1.

BOND RELATED DEPOSITS	AMOUNT
Bank of New York Mellon	
2020 Water and Sewerage Bond Construction Fund	\$111,852,809
Water and Sewer Sinking Funds	<u>63,219,024</u>
Total Bank of New York Mellon	<u>\$175,071,833</u>
Regions Bank	
2020B Development Authority Bond - Gas South District Construction Fund	53,880,574
2020 Tax Allocation District 6 - The Exchange at Gwinnett Funds	11,936,130
2018 Development Authority Bond - Gas South District Construction Fund	0
2020 Development Authority Bond - Rowen Construction Fund	<u>7,102,660</u>
Total Regions Bank	<u>\$ 72,919,364</u>
Total Bond Portfolio	<u>\$247,991,197</u>

INVESTMENT PORTFOLIO

The nominal value of Long-Term Investment Securities at June 30, 2022 was \$809,224,058 compared to \$719,953,662 at June 30, 2021. These funds represented 40.2% of the Total Portfolio at June 30, 2022, compared to 36.4% at June 30, 2021.

The Investment Portfolio is benchmarked against the S&P 1-3 year Treasury Index. At June 30, 2022, the Investment Portfolio had a weighted average maturity of 1.9 years and a yield-to-maturity of 1.14% versus the benchmark's weighted average maturity of 1.9 years and yield to maturity of 1.40%. The County's yield trails that of the benchmark due to low portfolio turnover in the first half of the year.

SECURITIES ACCOUNTS

The County has securities in both the Liquidity and Investment Portfolios, and they are held in three safekeeping accounts with Wells Fargo. At June 30, 2022, the market value of all securities totaled \$1,106,038,077. These accounts hold both the County's internally managed securities and securities managed by Atlanta Capital Management and Chandler Asset Management. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2014 and 2017 Sales Tax Portfolios with a total market value of \$190,949,383. Chandler Asset Management manages a portion of the Operating and 2017 Sales Tax Portfolios with a total market value of \$193,409,645. See Appendix B and C for additional manager specific information.

PORTFOLIO	MARKET VALUE	NOMINAL VALUE	WEIGHTED AVERAGE MATURITY	YIELD TO MATURITY
Operating	\$ 758,489,036	\$ 784,445,504	2.1 years	1.22%
2014 Sales Tax - Total	32,203,329	32,665,496	0.9 years	0.78%
2017 Sales Tax - Total	<u>315,345,712</u>	<u>322,906,635</u>	1.7 years	0.99%
Total	<u>\$ 1,106,038,077</u>	<u>\$ 1,140,017,365</u>	1.9 years	1.14%

DIVERSIFICATION

Limits are set by policy to reduce the risk of issuer default. As of June 30, 2022 all balances were below their policy limit.

ISSUER	AMOUNT HELD (NOMINAL VALUE)	% OF TOTAL PORTFOLIO	POLICY LIMIT - % OF TOTAL PORTFOLIO
FHLMC	\$ 228,215,814	11%	35%
FNMA	128,940,966	7%	35%
FFCB	197,075,463	10%	35%
UST	262,850,000	13%	100%
FHLB	256,365,000	13%	35%
GA Municipal Bonds	49,741,552	2%	25%
GNMA	<u>16,828,570</u>	<u>1%</u>	35%
Securities Total	<u>\$ 1,140,017,365</u>	<u>57%</u>	
Georgia Fund 1	752,695,182	37%	80%
Wells Fargo	62,975,088	3%	50%
Quantum Bank	40,362,600	2%	5%
CDARS	18,000,000	1%	50%
TIAA Bank	<u>27,359</u>	<u>0%</u>	5%
Bank Account Total	<u>\$874,060,229</u>	<u>43%</u>	
Total Portfolio	<u>\$2,014,077,594</u>	<u>100%</u>	

MBS – SUBCLASS OF AGENCIES	NOMINAL VALUE	% OF TOTAL PORTFOLIO – UP TO 25%
FHLMC MBS	\$ 190,705,814	10%
FNMA MBS	70,166,556	3%
GNMA MBS	16,828,570	1%
FFCB MBS	<u>885,462</u>	<u>0%</u>
Total MBS	<u>\$ 278,586,402</u>	<u>14%</u>

REVENUE

For the 6-month period ended June 30, 2022, bank and investment income earned among all funds increased versus the same period in 2021. This increase is attributable to interest rate increases related to the effect of inflation on financial markets.

	THROUGH JUNE 30, 2021	THROUGH JUNE 30, 2022
All Other Funds	\$1,466,908	\$ 2,536,444
Capital Funds	1,284,310	2,190,180
Sales Tax Funds	<u>1,552,654</u>	<u>1,472,120</u>
Total	<u>\$4,303,484</u>	<u>\$ 6,198,744</u>

GEORGIA FUND 1 (GA1)

As of the report date, the County had liquidity funds totaling \$504,703,985 and bond funds totaling \$247,991,197 representing a total of \$752,695,182 invested with GA1 managed by the State of Georgia. Gwinnett County's share is 2.7% of the \$27.9 billion total GA1 balance. The current yield for GA1 at June 30, 2022, was 1.08%, compared to 0.04% at June 30, 2021.

MARKET ENVIRONMENT

Increasing inflation expectations lifted long-term rates in the 2nd quarter of 2021, and medium-term rates started to rise in the 4th quarter. Short-term rates started to rise late in the second quarter 2022 as the Federal Reserve Bank began increasing interest rates. Short-term rates are expected to continue to rise throughout 2022, but medium-term rates may remain at current levels if inflation moderates.

1 Year Trailing US Treasury Rates

