



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
APRIL 30, 2021  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

[www.gwinnettcounty.com](http://www.gwinnettcounty.com)



## MEMORANDUM

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

FROM: Buffy Alexzulian  
Director of Financial Services

SUBJECT: Monthly Financial Report for the Period Ended April 30, 2021

DATE: May 19, 2021

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 56
2020 E-911 Reimbursement Reconciliation Report & 2021 Payments	Page 67

## EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in April and early May, including: 1) annual E-911 payments to cities; 2) the mailing of annual assessment notices; and 3) the continuation of fiscal year 2022 budget preparation.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 9, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective and a summary of recurring monthly financial trends. The narrative is followed by financial summaries for each of Gwinnett County's operating funds, a budget adjustments schedule for both revenues and appropriations, and a summary of 2020 and 2021 payments to cities for E-911 expenses.

### Overview of Financial Variances

Property tax revenues across all tax-related funds are up approximately \$5.1 million, or 27.1 percent, compared to last year, primarily due to timing. Real and personal property tax bills are usually due October 15, but last year the deadline was extended until December 1 due to the pandemic. As a result of the extended due date and outstanding appeals being settled, there has been an increase in prior year real and personal property taxes being collected in the current year. The delayed tax bill deadline also resulted in a year-over-year increase in tax commissions (charges for services) in the General Fund.

Intangible recording taxes and real estate transfer taxes are coming in higher than last year in the funds that receive them – the General, Development and Enforcement Services District, Fire and EMS District, Police Services District, Recreation, and Economic Development Tax Funds. This is primarily due to increases in real estate activity as well as timing. Revenues have been recorded through March this year, but only through February last year.

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

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

- Fines and forfeitures in the General Fund and the Police Services District Fund, partially due to reduced activity in the courts; however, these revenues are beginning to recover in the Police Services District Fund as additional court calendars have been added to work through the backlog
- Hotel/motel tax revenues in the Tourism Fund, due to lower occupancy rates and lower average daily room rates during much of the first quarter; while these revenues are still coming in lower than last year, significant improvements were seen in April
- Charges for services in the Local Transit Operating Fund, due to the suspension of fare box collections beginning on March 30, 2020; although local fare box collections resumed in November 2020 and commuter fare box collections resumed in February 2021, revenues remain down compared to last year due to buses operating at limited capacity on a reduced schedule

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

- Charges for services in the Recreation Fund, due to increasing interest in youth programs, summer camps, park activities at community centers, and aquatic center activities
- Miscellaneous revenues in the Recreation Fund, due to an increase in recreational facility rentals
- Miscellaneous revenues in the Economic Development Operating Fund, due to an increase in facility rentals by film production companies

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

- An increase in pandemic-related hazard pay, mostly for public safety departments
- A decrease in judiciary expenditures in the General Fund due to the suspension of in-person jury trials; although the suspension was lifted on March 9, in-person trials did not resume until April 19
- A decrease in certain general operating expenditures such as training and travel due to many training sessions being canceled or held virtually
- A decrease in general operating supplies, as fewer employees are working in the office

### **Annual E-911 Payments to Cities**

In accordance with Service Delivery Strategy agreements, payments to cities providing E-911 dispatch services were made in April in the amount of \$4,274,222. This is reported within the other governmental agencies line in the financial summary for the E-911 Fund on page 33. Additional details of these payments and the 2020 reconciliation are included on page 67.

### **Assessment Notices**

Annual Notices of Assessments were mailed to all owners of residential and commercial real property on April 23, 2021. The notices include estimated taxes that are based on the previous year's millage rate and the current year's property value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill, which will be due in the fall, will be based on tax rates set by the Board of Commissioners, the cities, and the Board of Education later this year.

Property owners have 45 days from the date of the assessment notice to file an appeal. For information about the appeals process, visit [www.gwinnett-assessor.com](http://www.gwinnett-assessor.com).

The Board of Assessors expects to issue Annual Notices of Assessment for personal property consisting of boats, airplanes, and business equipment in May.

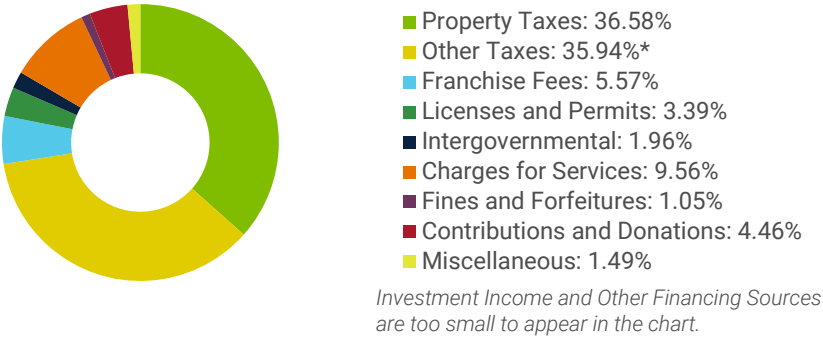
### **2022 Budget Preparation**

In April, departments and agencies submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets. They will present their capital budget requests to the 2022 Capital Review Team in June. After listening to all presentations and considering available funding sources, the Capital Review Team will make a recommendation to the Chairwoman for projects to include in the 2022 – 2027 Capital Improvement Plan.

# GENERAL FUND (PAGE 11)

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

GENERAL FUND  
2021 YTD REVENUES BY CATEGORY



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

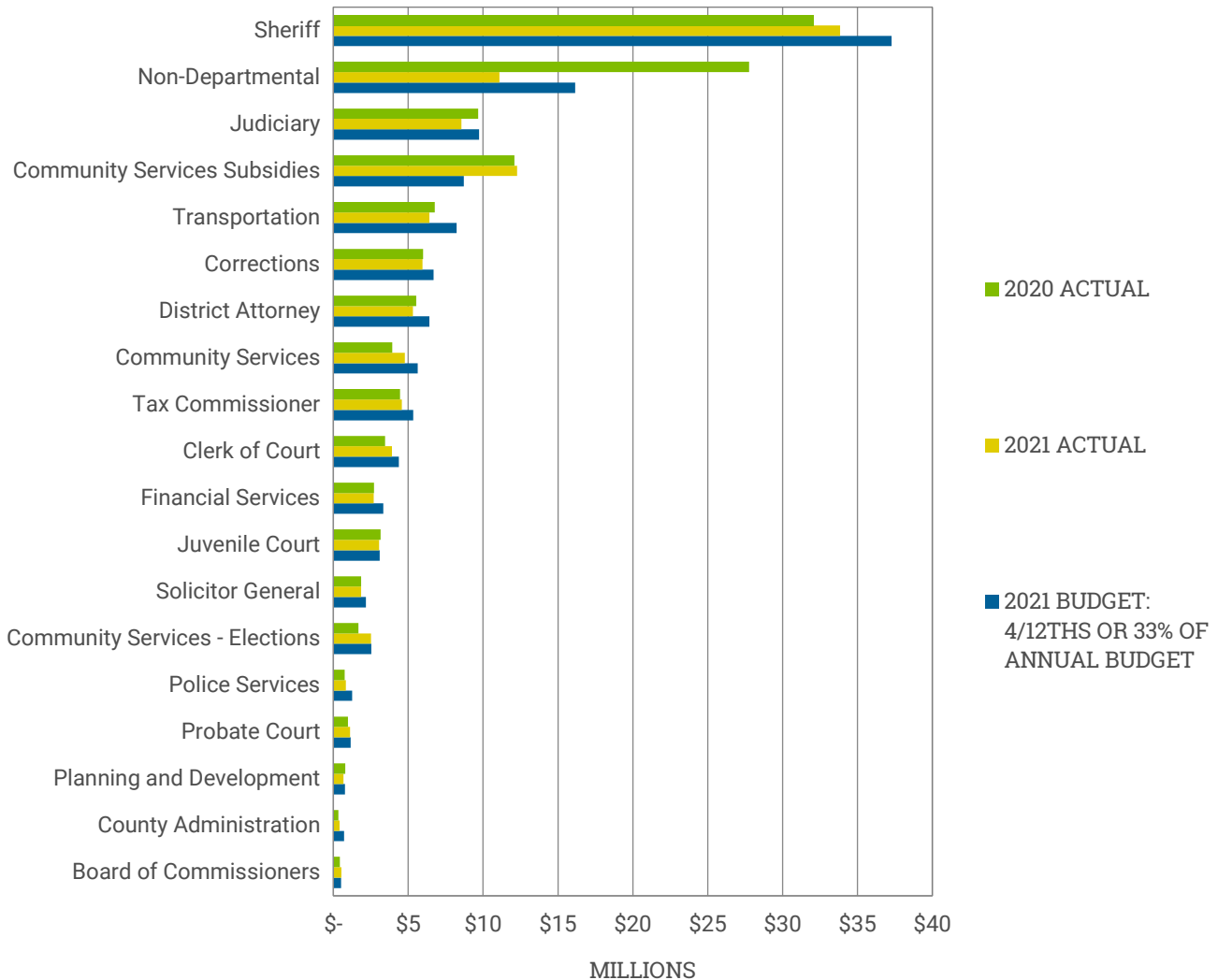
Current year motor vehicle taxes, current year title ad valorem taxes, and prior year property taxes make up approximately 36.6 percent of year-to-date revenues in the General Fund. The property tax percentage will increase later in the year when property taxes are collected. Property taxes represent approximately 75 percent of the fund’s annual revenue budget.

Title ad valorem taxes are up \$1.4 million, or 11.4 percent, over last year due to increases in auto sales.

Licenses and permits revenues in the General Fund are up approximately \$331,200, or 23.4 percent, compared to last year and have returned to pre-pandemic levels.

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

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



*Support Services is too small to appear in the chart.*

Non-departmental expenditures in the General Fund are down approximately \$16.7 million, or 60.1 percent, compared to this same time last year. This is primarily attributable to a \$10.3 million decrease in contributions to capital as fewer contributions to capital funds are budgeted for 2021; a \$3.6 million decrease in payments to other governmental agencies, primarily due to one-time payments made to Gwinnett’s cities in 2020 as a result of a Service Delivery Strategy agreement; and a \$2.8 million decrease in contributions to local transit due to available grant funds.

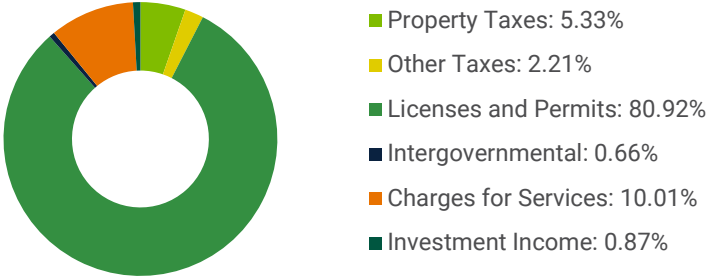
Community Services subsidy expenditures are over budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of subsidy payments and payments to other agencies – generally these are paid quarterly. As of the date of this report, most Community Services subsidy recipients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

Community Services - Elections expenditures in the General Fund are up approximately \$832,600, or 49.6 percent, compared to last year. This is due to the 2020 General Election Runoff held in January 2021.

# DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

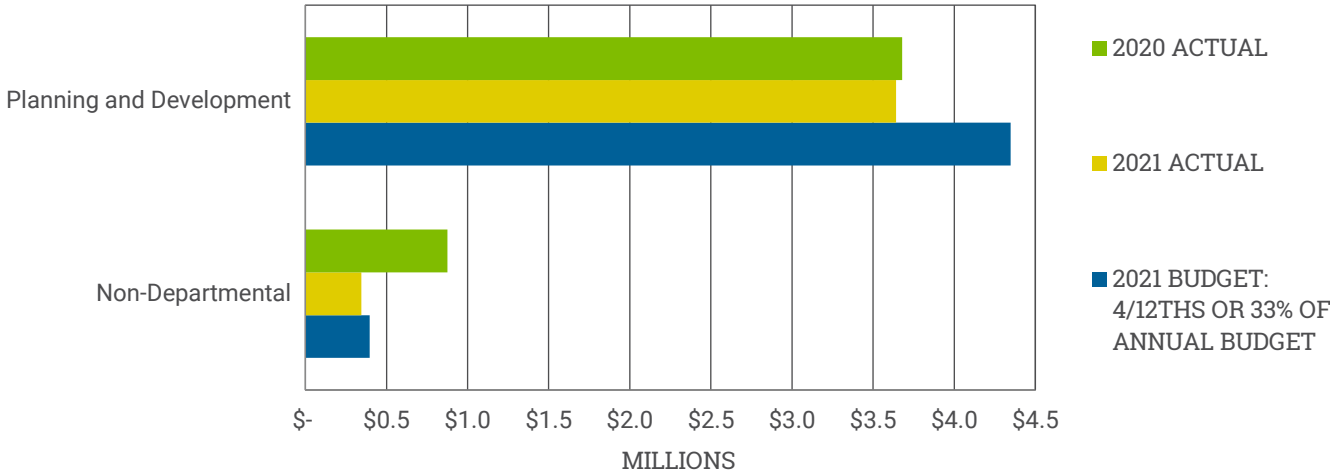
### DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND 2021 YTD REVENUES BY CATEGORY



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

Licenses and permits revenues in the Development and Enforcement Services District Fund are up approximately \$672,900, or 46.1 percent, compared to last year. This is primarily due to increases in building construction. The number of licenses and permits issued through April is up from 2,538 in 2020 to 3,834 in 2021.

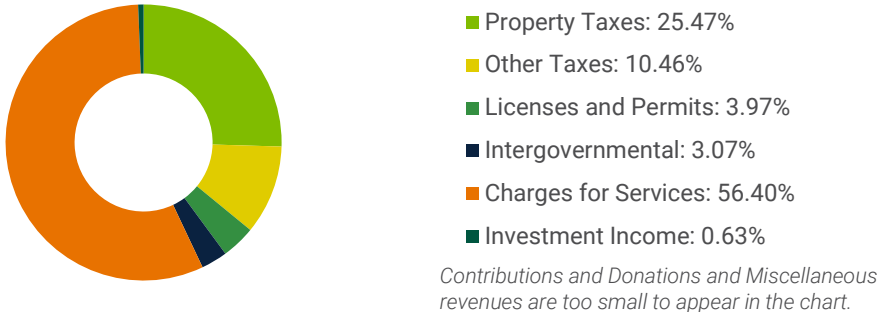
### DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT APRIL 2020 – 2021 YTD EXPENDITURES



# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

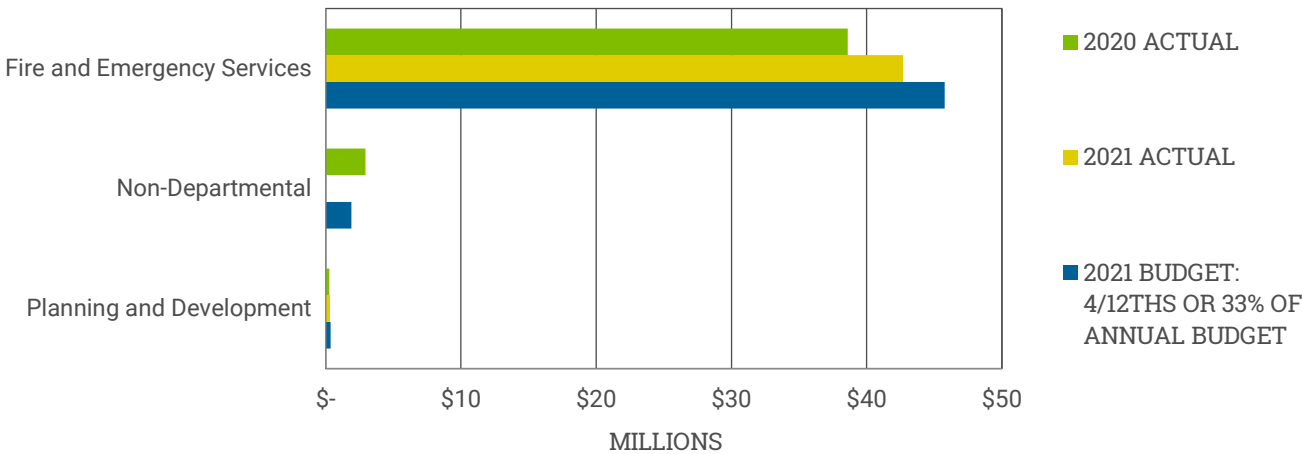
## FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND 2021 YTD REVENUES BY CATEGORY



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

Charges for services in the Fire and Emergency Services District Fund are up approximately \$644,100, or 18.8 percent, compared to this same time last year, primarily due to an increase in the number of ambulance transports of approximately 2,400.

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

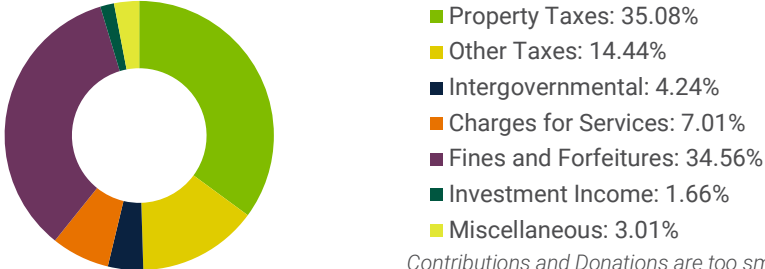




# POLICE SERVICES DISTRICT FUND (PAGE 16)

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

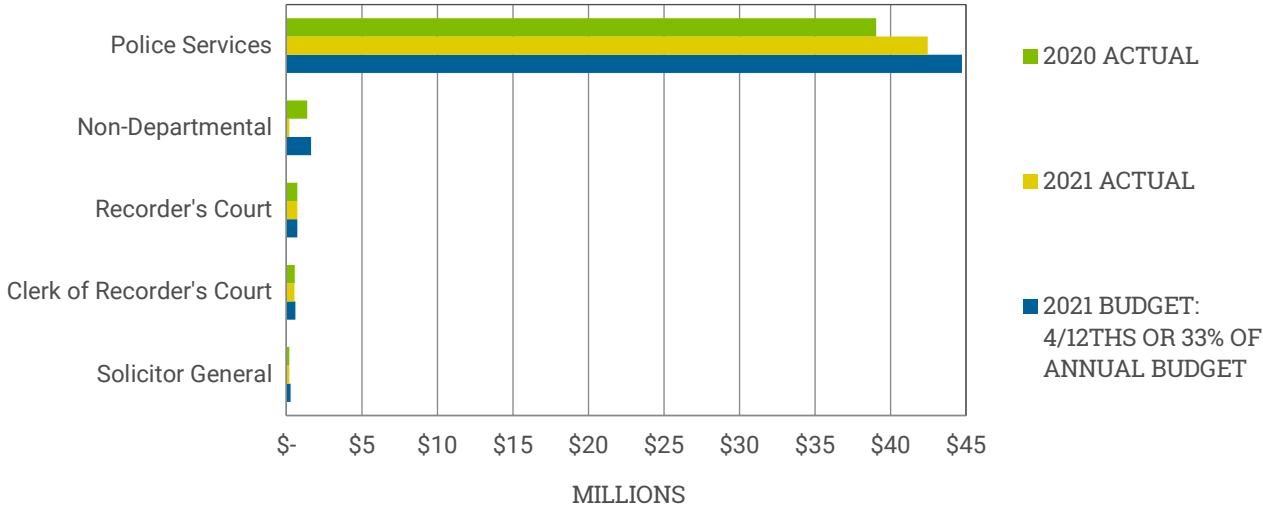
## POLICE SERVICES DISTRICT FUND 2021 YTD REVENUES BY CATEGORY



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

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

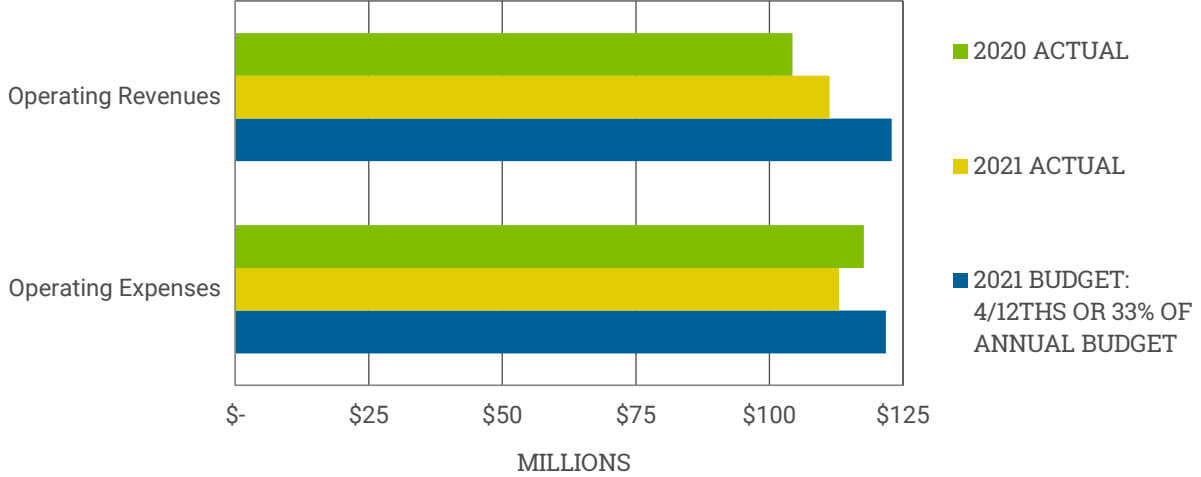
## POLICE SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT APRIL 2020 – 2021 YTD EXPENDITURES



# WATER & SEWER OPERATING FUND (PAGE 49)

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

**WATER AND SEWER OPERATING FUND  
APRIL 2020 – 2021 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$7 million, or 6.7 percent, compared to last year, primarily due to 2021 rate increases for both water and sewer.

Revenues in the Water and Sewer Operating Fund are approximately \$11.6 million, or 9.5 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2020. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$4.6 million, or 3.9 percent, compared to last year. The capital project fund currently has adequate funding; therefore, contributions from the operating fund to the capital fund have been reduced for 2021. The decrease is partially offset by an increase in debt service due to the issuance of bonds in December 2020, as well as an increase in personal services expenses.

Expenses in the Water and Sewer Operating Fund are approximately \$8.8 million, or 7.2 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

## OTHER FUNDS

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.

## RECURRING MONTHLY FINANCIAL TRENDS

Investment income across all operating funds is down approximately \$2.7 million compared to this same time last year, primarily due to lower interest rates on short-term securities, which is where the majority of the County's operating fund investments reside. Investment income for 2021 is expected to continue to trail last year.

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

Charges for services in the Authority Imaging Fund are up approximately \$289,800 compared to last year and are currently exceeding budgeted expectations. This is due to an increase in e-filings for criminal cases.

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 173,289,083	\$ 173,289,083	\$ 173,289,083			
Revenues:						
Taxes	\$ 311,569,691	\$ 311,569,691	\$ 40,205,707	12.90%	\$ 36,153,466	11.45%
Licenses and Permits	4,603,850	4,603,850	1,747,574	37.96%	1,416,341	30.20%
Intergovernmental	3,357,091	3,357,091	1,011,509	30.13%	701,385	18.42%
Charges for Services	27,568,667	27,568,667	4,920,579	17.85%	4,470,594	16.80%
Fines and Forfeitures	2,906,893	2,906,893	540,933	18.61%	744,228	20.48%
Investment Income	282,045	282,045	82,371	29.20%	799,844	52.10%
Contributions and Donations	70,250	2,343,958	2,298,729	98.07%	4,440	2.83%
Miscellaneous	1,566,462	1,566,462	766,945	48.96%	615,860	27.88%
Other Financing Sources	-	-	23,230	-	64,992	39.39%
Revenues without Use of Fund Balance	351,924,949	354,198,657	51,597,577	14.57%	44,971,150	12.54%
Use of Fund Balance	18,864,373	18,473,432	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 370,789,322</b>	<b>\$ 372,672,089</b>	<b>\$ 51,597,577</b>	<b>13.85%</b>	<b>\$ 44,971,150</b>	<b>11.16%</b>
Appropriations:						
Board of Commissioners	\$ 1,536,793	\$ 1,536,793	\$ 538,034	35.01%	\$ 439,350	28.71%
County Administration	2,205,659	2,156,155	418,350	19.40%	332,414	21.32%
Financial Services	10,025,621	10,025,621	2,702,505	26.96%	2,711,132	27.09%
Tax Commissioner	16,022,750	16,022,750	4,566,779	28.50%	4,458,037	29.40%
Transportation	24,892,267	24,692,732	6,416,886	25.99%	6,766,907	26.50%
Planning and Development	2,316,336	2,316,336	668,700	28.87%	798,818	34.54%
Police Services	3,740,744	3,740,744	840,439	22.47%	764,548	25.78%
Corrections	20,098,149	20,089,609	5,955,009	29.64%	5,987,451	30.80%
Community Services	16,956,874	16,922,710	4,778,072	28.23%	3,929,496	26.88%
Community Services Subsidies:						
Atlanta Regional Commission	1,265,140	1,265,140	518,715	41.00%	510,190	42.34%
Board of Health	2,074,641	2,074,641	1,037,321	50.00%	786,733	49.96%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
HomeFirst Gwinnett	600,000	600,000	-	0.00%	-	-
Library In-House Services	1,064,070	1,064,070	196,935	18.51%	228,229	20.09%
Library Subsidy	19,312,183	19,312,183	9,656,092	50.00%	9,706,463	50.00%
Mental Health	793,341	793,341	396,671	50.00%	396,711	50.01%
Total Community Services Subsidies	26,163,799	26,163,799	12,260,954	46.86%	12,083,546	47.85%
Community Services - Elections	5,422,418	7,614,928	2,509,953	32.96%	1,677,386	15.30%
Juvenile Court	8,787,291	9,303,791	3,048,820	32.77%	3,152,051	33.69%
Sheriff	111,219,047	111,841,547	33,833,736	30.25%	32,056,292	29.81%
Clerk of Court	13,124,317	13,124,317	3,914,046	29.82%	3,452,775	28.48%

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Judiciary	26,844,236	29,193,736	8,560,347	29.32%	9,666,148	32.23%
Probate Court	3,384,893	3,467,393	1,121,691	32.35%	974,232	29.87%
District Attorney	19,247,754	19,247,754	5,313,956	27.61%	5,524,654	29.63%
Solicitor General	6,494,601	6,495,101	1,846,611	28.43%	1,860,577	28.94%
Support Services	163,337	248,337	134,435	54.13%	47,112	28.41%
Non-Departmental:						
Contingency	2,700,000	2,615,000	-	0.00%	-	0.00%
Contribution to Airport	810,000	810,000	270,000	33.33%	13,333	33.33%
Contribution to Capital	21,590,058	21,590,058	7,196,686	33.33%	17,512,282	33.33%
Contribution to Local Transit	3,500,000	3,500,000	1,166,667	33.33%	3,916,667	33.33%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	-	-	-	-	980,000	98.00%
Medical Examiner	1,537,038	1,537,038	506,140	32.93%	436,370	33.01%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	48,700	32.47%	35,545	23.70%
Reserves - Compensation	3,699,574	3,699,574	-	0.00%	-	0.00%
Reserves - Court Interpreters	751,750	408,750	-	0.00%	-	0.00%
Reserves - Court Reporters	223,121	121,121	-	0.00%	-	0.00%
Reserves - Decision Packages & Communication Improvements	3,000,000	3,000,000	-	0.00%	-	-
Reserves - Elections	815,500	815,500	-	0.00%	-	-
Reserves - Fuel/Parts	44,000	44,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,630,000	3,126,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,503,799	863,299	-	0.00%	-	0.00%
800 MHZ Maintenance	3,047,596	3,047,596	845,209	27.73%	248,379	8.86%
Other Governmental Agencies	515,000	515,000	26,067	5.06%	3,614,831	97.30%
Other Miscellaneous	750,000	750,000	24,613	3.28%	13,450	4.80%
Total Non-Departmental	52,142,436	48,467,936	11,084,082	22.87%	27,770,857	32.26%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 370,789,322</b>	<b>\$ 372,672,089</b>	<b>\$ 110,513,405</b>	<b>29.65%</b>	<b>\$ 124,453,783</b>	<b>30.89%</b>
Projected Fund Balance December 31	\$ 154,424,710	\$ 154,815,651				
Fund Balance as of Report Date			\$ 114,373,255			

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 11,383,081	\$ 11,383,081	\$ 11,383,081			
Revenues:						
Taxes	\$ 8,111,846	\$ 8,111,846	\$ 198,705	2.45%	\$ 123,680	1.59%
Licenses and Permits	3,699,150	3,699,150	2,132,641	57.65%	1,459,766	34.16%
Intergovernmental	54,000	54,000	17,267	31.98%	7,769	19.42%
Charges for Services	207,820	207,820	263,805	126.94%	268,407	46.79%
Investment Income	28,100	28,100	23,005	81.87%	68,988	41.81%
Revenues without Use of Fund Balance	12,100,916	12,100,916	2,635,423	21.78%	1,928,610	15.05%
Use of Fund Balance	2,274,605	2,127,253	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,375,521	\$ 14,228,169	\$ 2,635,423	18.52%	\$ 1,928,610	11.88%
Appropriations:						
Planning and Development	\$ 13,189,021	\$ 13,041,669	\$ 3,640,716	27.92%	\$ 3,679,741	27.57%
Non-Departmental:						
Cultural and Artistic Design	50,000	50,000	50,000	100.00%	-	-
Reserves - Compensation	162,000	162,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental D&E	970,500	970,500	295,000	30.40%	876,611	32.28%
Total Non-Departmental	1,186,500	1,186,500	345,000	29.08%	876,611	30.42%
TOTAL APPROPRIATIONS	\$ 14,375,521	\$ 14,228,169	\$ 3,985,716	28.01%	\$ 4,556,352	28.07%
Projected Fund Balance December 31	\$ 9,108,476	\$ 9,255,828				
Fund Balance as of Report Date			\$ 10,032,788			

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 67,702,702	\$ 67,702,702	\$ 67,702,702			
Revenues:						
Taxes	\$ 107,392,820	\$ 107,392,820	\$ 2,598,901	2.42%	\$ 1,736,293	1.67%
Licenses and Permits	912,992	912,992	287,412	31.48%	262,007	28.62%
Intergovernmental	738,500	738,500	221,933	30.05%	131,876	19.39%
Charges for Services	15,670,060	15,670,060	4,079,267	26.03%	3,435,172	21.99%
Investment Income	103,970	103,970	45,793	44.04%	307,840	52.18%
Contributions and Donations	-	-	1,195	-	100	-
Miscellaneous	3,000	3,000	12,093	403.10%	54,437	1,814.57%
Revenues without Use of Fund Balance	124,821,342	124,821,342	7,246,594	5.81%	5,927,725	4.87%
Use of Fund Balance	19,316,251	19,274,319	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,137,593	\$ 144,095,661	\$ 7,246,594	5.03%	\$ 5,927,725	4.04%
Appropriations:						
Planning and Development	\$ 1,110,620	\$ 1,089,740	\$ 318,619	29.24%	\$ 273,268	27.14%
Fire and Emergency Services	137,315,973	137,294,921	42,683,303	31.09%	38,595,657	28.82%
Non-Departmental:						
Reserves - Compensation	4,679,000	4,679,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	112,000	112,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	920,000	920,000	-	0.00%	2,933,533	30.18%
Total Non-Departmental	5,711,000	5,711,000	-	0.00%	2,933,533	24.61%
TOTAL APPROPRIATIONS	\$ 144,137,593	\$ 144,095,661	\$ 43,001,922	29.84%	\$ 41,802,458	28.47%
Projected Fund Balance December 31	\$ 48,386,451	\$ 48,428,383				
Fund Balance as of Report Date			\$ 31,947,374			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021		Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 641,861	\$ 641,861	\$ 641,861			
Revenues:						
Investment Income	\$ 1,686	\$ 1,686	\$ 1,204	71.41%	\$ 3,130	27.22%
Revenues without Use of Fund Balance	1,686	1,686	1,204	71.41%	3,130	27.22%
Use of Fund Balance	60,371	60,371	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,057	\$ 62,057	\$ 1,204	1.94%	\$ 3,130	5.78%
Appropriations:						
Loganville EMS	\$ 62,057	\$ 62,057	\$ 663	1.07%	\$ 1,513	2.79%
TOTAL APPROPRIATIONS	\$ 62,057	\$ 62,057	\$ 663	1.07%	\$ 1,513	2.79%
Projected Fund Balance December 31	\$ 581,490	\$ 581,490				
Fund Balance as of Report Date			\$ 642,402			



# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 87,592,201	\$ 87,592,201	\$ 87,592,201			
Revenues:						
Taxes	\$ 78,588,995	\$ 78,588,995	\$ 1,979,907	2.52%	\$ 805,509	1.90%
Insurance Premium Taxes	36,349,300	36,349,300	-	0.00%	-	0.00%
Intergovernmental	298,900	298,900	169,313	56.65%	41,988	14.59%
Charges for Services	905,750	905,750	280,334	30.95%	325,107	31.89%
Fines and Forfeitures	4,923,698	4,923,698	1,381,744	28.06%	1,690,220	21.98%
Investment Income	171,410	171,410	66,374	38.72%	426,749	42.67%
Contributions and Donations	-	2,500	2,500	100.00%	-	-
Miscellaneous	297,200	301,200	120,496	40.01%	109,702	35.62%
Revenues without Use of Fund Balance	121,535,253	121,541,753	4,000,668	3.29%	3,399,275	3.85%
Use of Fund Balance	22,450,197	22,400,717	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 143,985,450</b>	<b>\$ 143,942,470</b>	<b>\$ 4,000,668</b>	<b>2.78%</b>	<b>\$ 3,399,275</b>	<b>2.34%</b>
Appropriations:						
Police Services	\$ 134,129,516	\$ 134,211,536	\$ 42,469,231	31.64%	\$ 39,060,330	29.69%
Recorder's Court	2,105,796	2,172,796	719,463	33.11%	720,410	32.60%
Solicitor General	831,691	831,691	209,064	25.14%	194,333	25.92%
Clerk of Recorder's Court	1,810,197	1,810,197	529,371	29.24%	555,595	29.68%
Non-Departmental:						
Reserves - Compensation	3,010,000	3,010,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	176,000	176,000	-	0.00%	-	0.00%
Non-Departmental Police	1,922,250	1,730,250	210,000	12.14%	1,394,677	20.59%
Total Non-Departmental	5,108,250	4,916,250	210,000	4.27%	1,394,677	15.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 143,985,450</b>	<b>\$ 143,942,470</b>	<b>\$ 44,137,130</b>	<b>30.66%</b>	<b>\$ 41,925,345</b>	<b>28.82%</b>
Projected Fund Balance December 31	\$ 65,142,004	\$ 65,191,484				
Fund Balance as of Report Date			\$ 47,455,739			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 21,086,593	\$ 21,086,593	\$ 21,086,593			
Revenues:						
Taxes	\$ 34,337,521	\$ 34,337,521	\$ 820,428	2.39%	\$ 520,264	1.65%
Intergovernmental	405,277	405,277	77,297	19.07%	29,551	14.58%
Charges for Services	3,386,761	3,386,761	697,562	20.60%	599,744	11.98%
Investment Income	39,340	39,340	24,343	61.88%	89,122	39.26%
Contributions and Donations	50,900	50,900	-	0.00%	-	0.00%
Miscellaneous	1,886,338	1,886,338	983,527	52.14%	543,848	20.53%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	40,128,067	40,128,067	2,603,157	6.49%	1,782,529	4.49%
Use of Fund Balance	10,344,759	10,217,516	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 50,472,826</b>	<b>\$ 50,345,583</b>	<b>\$ 2,603,157</b>	<b>5.17%</b>	<b>\$ 1,782,529</b>	<b>3.85%</b>
Appropriations:						
Community Services	\$ 47,555,893	\$ 47,428,650	\$ 12,175,494	25.67%	\$ 11,311,417	25.54%
Support Services	274,516	274,516	31,659	11.53%	52,165	18.44%
Non-Departmental:						
Reserves - Compensation	733,000	733,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,894,417	1,894,417	626,472	33.07%	458,522	32.97%
Total Non-Departmental	2,642,417	2,642,417	626,472	23.71%	458,522	26.70%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,472,826</b>	<b>\$ 50,345,583</b>	<b>\$ 12,833,625</b>	<b>25.49%</b>	<b>\$ 11,822,104</b>	<b>25.54%</b>
Projected Fund Balance December 31	\$ 10,741,834	\$ 10,869,077				
Fund Balance as of Report Date			\$ 10,856,125			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Economic Development Tax Fund (160)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 9,392,803	\$ 9,392,803	\$ 9,392,803			
Revenues:						
Taxes	\$ 9,785,509	\$ 9,785,509	\$ 237,767	2.43%	\$ -	-
Intergovernmental	-	-	20,884	-	-	-
TOTAL REVENUES	\$ 9,785,509	\$ 9,785,509	\$ 258,651	2.64%	\$ -	-
Appropriations:						
Non-Departmental:						
Development Authority Activity	9,665,386	9,665,386	1,940,766	20.08%	-	-
Total Non-Departmental	9,665,386	9,665,386	1,940,766	20.08%	-	-
Appropriations without Contribution to Fund Balance	9,665,386	9,665,386	1,940,766	20.08%	-	-
Contribution to Fund Balance	120,123	120,123	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,785,509	\$ 9,785,509	\$ 1,940,766	19.83%	\$ -	-
Projected Fund Balance December 31	\$ 9,512,926	\$ 9,512,926				
Fund Balance as of Report Date			\$ 7,710,688			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 2,419,894	\$ 2,419,894	\$ 2,419,894			
Revenues:						
Taxes	\$ -	\$ -	\$ 62,394	-	\$ 6,748	-
TOTAL REVENUES	\$ -	\$ -	\$ 62,394	-	\$ 6,748	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,419,894	\$ 2,419,894				
Fund Balance as of Report Date			\$ 2,482,288			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 2,973,272	\$ 2,973,272	\$ 2,973,272			
Revenues:						
Taxes	\$ -	\$ -	\$ 125,318	-	\$ 18,945	-
TOTAL REVENUES	\$ -	\$ -	\$ 125,318	-	\$ 18,945	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,973,272	\$ 2,973,272				
Fund Balance as of Report Date			\$ 3,098,590			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 8,737,318	\$ 8,737,318	\$ 8,737,318			
Revenues:						
Taxes	\$ -	\$ -	\$ 777,139	-	\$ 11,741	-
Investment Income	-	-	1,293	-	23,991	-
TOTAL REVENUES	\$ -	\$ -	\$ 778,432	-	\$ 35,732	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 8,737,318	\$ 8,737,318				
Fund Balance as of Report Date			\$ 9,515,750			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 375,456	\$ 375,456	\$ 375,456			
Revenues:						
Taxes	\$ -	\$ -	\$ 28,062	-	\$ 3,006	-
TOTAL REVENUES	\$ -	\$ -	\$ 28,062	-	\$ 3,006	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 375,456	\$ 375,456				
Fund Balance as of Report Date			\$ 403,518			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 1,911,928	\$ 1,911,928	\$ 1,911,928			
Revenues:						
Taxes	\$ -	\$ -	\$ 68,060	-	\$ 10,574	-
TOTAL REVENUES	\$ -	\$ -	\$ 68,060	-	\$ 10,574	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,911,928	\$ 1,911,928				
Fund Balance as of Report Date			\$ 1,979,988			



# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Fund (166)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 28,121,763	\$ 28,121,763	\$ 28,121,763			
Revenues:						
Taxes	\$ -	\$ -	\$ 121,967	-	\$ -	-
Investment Income	-	-	3,442	-	-	-
Revenues without Use of Fund Balance	-	-	125,409	-	-	-
Use of Fund Balance	15,867,723	15,867,723	-	0.00%	-	-
TOTAL REVENUES	\$ 15,867,723	\$ 15,867,723	\$ 125,409	0.79%	\$ -	-
Appropriations:						
Planning and Development	15,867,723	15,867,723	413,266	2.60%	-	-
TOTAL APPROPRIATIONS	\$ 15,867,723	\$ 15,867,723	\$ 413,266	2.60%	\$ -	-
Projected Fund Balance December 31	\$ 12,254,040	\$ 12,254,040				
Fund Balance as of Report Date			\$ 27,833,906			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 2,082	\$ 2,082	\$ 2,082			
Revenues:						
Investment Income	\$ -	\$ -	\$ 1,067	-	\$ -	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,067</u>	0.04%	<u>\$ -</u>	-
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,082	\$ 2,082				
Fund Balance as of Report Date			\$ 3,149			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 851,391	\$ 851,391	\$ 851,391			
Revenues:						
Charges for Services	\$ 438,750	\$ 438,750	\$ 1,498	0.34%	\$ 1,056	0.84%
Investment Income	2,810	2,810	118	4.20%	6,793	34.84%
TOTAL REVENUES	<u>\$ 441,560</u>	<u>\$ 441,560</u>	<u>\$ 1,616</u>	0.37%	<u>\$ 7,849</u>	1.80%
Appropriations:						
Transportation	\$ 432,036	\$ 432,036	\$ 9,880	2.29%	\$ 37,468	8.60%
Appropriations without Contribution to Fund Balance	432,036	432,036	9,880	2.29%	37,468	8.60%
Contribution to Fund Balance	9,524	9,524	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 441,560</u>	<u>\$ 441,560</u>	<u>\$ 9,880</u>	2.24%	<u>\$ 37,468</u>	8.60%
Projected Fund Balance December 31	\$ 860,915	\$ 860,915				
Fund Balance as of Report Date			\$ 843,127			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 1,765,202	\$ 1,765,202	\$ 1,765,202			
Revenues:						
Charges for Services	\$ 8,939,212	\$ 8,944,443	\$ 70,110	0.78%	\$ 40,887	0.54%
Investment Income	562	562	372	66.19%	8,281	63.70%
Miscellaneous	-	-	6	-	51,521	-
<b>TOTAL REVENUES</b>	<b>\$ 8,939,774</b>	<b>\$ 8,945,005</b>	<b>\$ 70,488</b>	<b>0.79%</b>	<b>\$ 100,689</b>	<b>1.32%</b>
Appropriations:						
Transportation	\$ 8,385,664	\$ 8,390,895	\$ 2,129,301	25.38%	\$ 2,111,759	27.79%
Non-Departmental:						
Reserves - Compensation	11,000	11,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,396,664	8,401,895	2,129,301	25.34%	2,111,759	27.79%
Contribution to Fund Balance	543,110	543,110	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,939,774</b>	<b>\$ 8,945,005</b>	<b>\$ 2,129,301</b>	<b>23.80%</b>	<b>\$ 2,111,759</b>	<b>27.79%</b>
Projected Fund Balance December 31	\$ 2,308,312	\$ 2,308,312				
Fund Balance as of Report Date			\$ (293,611)			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Authority Imaging Fund (020)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 2,764,460	\$ 2,764,460	\$ 2,764,460			
Revenues:						
Charges for Services	\$ 705,121	\$ 705,121	\$ 466,019	66.09%	\$ 176,205	27.65%
Investment Income	2,721	2,721	949	34.88%	686	27.55%
TOTAL REVENUES	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ 466,968</u>	65.97%	<u>\$ 176,891</u>	27.64%
Appropriations:						
Contribution to Fund Balance	\$ 707,842	\$ 707,842	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 3,472,302	\$ 3,472,302				
Fund Balance as of Report Date			\$ 3,231,428			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 609,026	\$ 609,026	\$ 609,026			
Revenues:						
Charges for Services	\$ 124,000	\$ 124,000	\$ 33,919	27.35%	\$ 43,344	36.58%
Miscellaneous	8,500	8,500	2,098	24.68%	3,230	27.61%
Revenues without Use of Fund Balance	132,500	132,500	36,017	27.18%	46,574	35.77%
Use of Fund Balance	59,922	59,922	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 192,422</b>	<b>\$ 192,422</b>	<b>\$ 36,017</b>	<b>18.72%</b>	<b>\$ 46,574</b>	<b>35.77%</b>
Appropriations:						
Corrections	\$ 192,422	\$ 192,422	\$ 58,299	30.30%	\$ 19,296	26.16%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 192,422</b>	<b>\$ 192,422</b>	<b>\$ 58,299</b>	<b>30.30%</b>	<b>\$ 19,296</b>	<b>14.82%</b>
Projected Fund Balance December 31	\$ 549,104	\$ 549,104				
Fund Balance as of Report Date			\$ 586,744			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 554,734	\$ 554,734	\$ 554,734			
Revenues:						
Fines and Forfeitures	\$ 667,222	\$ 667,222	\$ 145,151	21.75%	\$ 164,131	22.36%
Investment Income	-	-	15	-	1,761	70.44%
Revenues without Use of Fund Balance	667,222	667,222	145,166	21.76%	165,892	22.53%
Use of Fund Balance	213,176	213,176	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 880,398</b>	<b>\$ 880,398</b>	<b>\$ 145,166</b>	<b>16.49%</b>	<b>\$ 165,892</b>	<b>17.69%</b>
Appropriations:						
District Attorney	\$ 450,261	\$ 450,261	\$ 145,531	32.32%	\$ 132,132	35.89%
Solicitor General	420,137	420,137	134,013	31.90%	150,888	26.93%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 880,398</b>	<b>\$ 880,398</b>	<b>\$ 279,544</b>	<b>31.75%</b>	<b>\$ 283,020</b>	<b>30.18%</b>
Projected Fund Balance December 31	\$ 341,558	\$ 341,558				
Fund Balance as of Report Date			\$ 420,356			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 314,139	\$ 314,139	\$ 314,139			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 3,148	100.00%
Revenues without Use of Fund Balance	-	-	-	-	3,148	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>	0.00%	<u>\$ 3,148</u>	1.77%
Appropriations:						
District Attorney	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 32,640	18.32%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>	0.00%	<u>\$ 32,640</u>	18.32%
Projected Fund Balance December 31	\$ 139,139	\$ 139,139				
Fund Balance as of Report Date			\$ 314,139			



# YTD FINANCIAL REPORT 2021 | 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 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 6,521	100.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ 6,521	100.00%
Appropriations:						
District Attorney	-	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	0.00%
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## E-911 Fund (095)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 31,804,733	\$ 31,804,733	\$ 31,804,733			
Revenues:						
Charges for Services	\$ 19,500,000	\$ 19,500,000	\$ 3,585,497	18.39%	\$ 3,692,986	20.39%
Investment Income	73,060	73,060	63,101	86.37%	163,312	39.35%
Miscellaneous	-	-	-	-	2,447	-
Revenues without Use of Fund Balance	19,573,060	19,573,060	3,648,598	18.64%	3,858,745	20.83%
Use of Fund Balance	7,564,306	7,711,873	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 27,137,366</b>	<b>\$ 27,284,933</b>	<b>\$ 3,648,598</b>	<b>13.37%</b>	<b>\$ 3,858,745</b>	<b>14.14%</b>
Appropriations:						
Police Services	\$ 21,881,143	\$ 21,881,143	\$ 5,645,289	25.80%	\$ 5,807,071	25.57%
Non-Departmental:						
Reserves - Compensation	432,000	432,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,274,223	4,421,790	4,421,789	100.00%	4,410,662	99.13%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	5,256,223	5,403,790	4,421,789	81.83%	4,410,662	96.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 27,137,366</b>	<b>\$ 27,284,933</b>	<b>\$ 10,067,078</b>	<b>36.90%</b>	<b>\$ 10,217,733</b>	<b>37.43%</b>
Projected Fund Balance December 31	\$ 24,240,427	\$ 24,092,860				
Fund Balance as of Report Date			\$ 25,386,253			

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 222,549	\$ 222,549	\$ 222,549			
Revenues:						
Charges for Services	\$ 54,466	\$ 54,466	\$ 17,390	31.93%	\$ 14,596	26.12%
<b>TOTAL REVENUES</b>	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 17,390</u>	31.93%	<u>\$ 14,596</u>	26.12%
Appropriations:						
Juvenile Court	\$ 39,905	\$ 39,905	\$ 10,722	26.87%	\$ 9,838	24.94%
Appropriations without Contribution to Fund Balance	39,905	39,905	10,722	26.87%	9,838	24.94%
Contribution to Fund Balance	14,561	14,561	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 10,722</u>	19.69%	<u>\$ 9,838</u>	17.60%
Projected Fund Balance December 31	\$ 237,110	\$ 237,110				
Fund Balance as of Report Date			\$ 229,217			

# YTD FINANCIAL REPORT 2021 | 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 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021		Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 1,038,664	\$ 1,038,664	\$ 1,038,664			
Revenues:						
Fines and Forfeitures	\$ -	\$ 17,321	\$ 17,321	100.00%	\$ 85,018	100.00%
Revenues without Use of Fund Balance	-	17,321	17,321	100.00%	85,018	100.00%
Use of Fund Balance	234,110	216,789	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 234,110</u>	<u>\$ 234,110</u>	<u>\$ 17,321</u>	7.40%	<u>\$ 85,018</u>	76.59%
Appropriations:						
Police Services	\$ 234,110	\$ 234,110	\$ -	0.00%	\$ 18,303	16.49%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 234,110</u>	<u>\$ 234,110</u>	<u>\$ -</u>	0.00%	<u>\$ 18,303</u>	16.49%
Projected Fund Balance December 31	\$ 804,554	\$ 821,875				
Fund Balance as of Report Date			\$ 1,055,985			

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 1,292,625	\$ 1,292,625	\$ 1,292,625			
Revenues:						
Fines and Forfeitures	\$ -	\$ 12,208	\$ 12,208	100.00%	\$ 104,120	103.40%
Revenues without Use of Fund Balance	-	12,208	12,208	100.00%	104,120	103.40%
Use of Fund Balance	124,900	112,692	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 124,900</u>	<u>\$ 124,900</u>	<u>\$ 12,208</u>	9.77%	<u>\$ 104,120</u>	10.94%
Appropriations:						
Police Services	\$ 124,900	\$ 124,900	\$ 7	0.01%	\$ 102,096	10.73%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 124,900</u>	<u>\$ 124,900</u>	<u>\$ 7</u>	0.01%	<u>\$ 102,096</u>	10.73%
Projected Fund Balance December 31	\$ 1,167,725	\$ 1,179,933				
Fund Balance as of Report Date			\$ 1,304,826			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Sheriff Inmate Fund (090)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 4,279,922	\$ 4,279,922	\$ 4,279,922			
Revenues:						
Charges for Services	\$ 781,737	\$ 781,737	\$ 67,579	8.64%	\$ 123,148	17.22%
Investment Income	-	-	9,822	-	19,330	-
<b>TOTAL REVENUES</b>	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 77,401</u>	9.90%	<u>\$ 142,478</u>	19.92%
Appropriations:						
Sheriff	\$ 718,973	\$ 718,973	\$ 263,424	36.64%	\$ 98,995	15.17%
Appropriations without Contribution to Fund Balance	718,973	718,973	263,424	36.64%	98,995	15.17%
Contribution to Fund Balance	62,764	62,764	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 263,424</u>	33.70%	<u>\$ 98,995</u>	13.84%
Projected Fund Balance December 31	\$ 4,342,686	\$ 4,342,686				
Fund Balance as of Report Date			\$ 4,093,899			

# YTD FINANCIAL REPORT 2021 | 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 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021		Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 369,318	\$ 369,318	\$ 369,318			
Revenues:						
Fines and Forfeitures	\$ -	\$ 97,559	\$ 97,559	100.00%	\$ 102,941	100.00%
Revenues without Use of Fund Balance	-	97,559	97,559	100.00%	102,941	100.00%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 200,000</b>	<b>\$ 297,559</b>	<b>\$ 97,559</b>	<b>32.79%</b>	<b>\$ 102,941</b>	<b>33.98%</b>
Appropriations:						
Sheriff	\$ 200,000	\$ 297,559	\$ 39,660	13.33%	\$ 154,000	50.83%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 200,000</b>	<b>\$ 297,559</b>	<b>\$ 39,660</b>	<b>13.33%</b>	<b>\$ 154,000</b>	<b>50.83%</b>
Projected Fund Balance December 31	\$ 169,318	\$ 169,318				
Fund Balance as of Report Date			\$ 427,217			

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 307,626	\$ 307,626	\$ 307,626			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 95,840	100.00%
Revenues without Use of Fund Balance	-	-	-	-	95,840	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ 95,840</u>	32.40%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 207,626	\$ 207,626				
Fund Balance as of Report Date			\$ 307,626			



# YTD FINANCIAL REPORT 2021 | 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 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021		Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 327,353	\$ 327,353	\$ 327,353			
Revenues:						
Investment Income	\$ -	\$ -	\$ 81	-	\$ 86	-
Revenues without Use of Fund Balance	-	-	81	-	86	-
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 81</u>	0.08%	<u>\$ 86</u>	0.04%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ 10,000	10.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 10,000</u>	10.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 227,353	\$ 227,353				
Fund Balance as of Report Date			\$ 317,434			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Stadium Fund (055)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 2,322,298	\$ 2,322,298	\$ 2,322,298			
Revenues:						
Taxes	\$ 827,600	\$ 827,600	\$ 200,531	24.23%	\$ 202,408	22.99%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,138,385	1,138,385	144,450	12.69%	144,450	12.93%
Investment Income	-	-	200	-	5,134	-
TOTAL REVENUES	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 745,181</u>	31.50%	<u>\$ 751,992</u>	31.36%
Appropriations:						
Stadium Operations	\$ 2,146,746	\$ 2,146,746	\$ 1,644,628	76.61%	\$ 1,625,352	76.39%
Appropriations without Contribution to Fund Balance	2,146,746	2,146,746	1,644,628	76.61%	1,625,352	76.39%
Contribution to Fund Balance	219,239	219,239	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 1,644,628</u>	69.51%	<u>\$ 1,625,352</u>	67.79%
Projected Fund Balance December 31	\$ 2,541,537	\$ 2,541,537				
Fund Balance as of Report Date			\$ 1,422,851			

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 383,609	\$ 383,609	\$ 383,609			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 91,408	609.39%	\$ 26,848	178.99%
Investment Income	-	-	39	-	-	-
Revenues without Use of Fund Balance	15,000	15,000	91,447	609.65%	26,848	178.99%
Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 91,447	304.82%	\$ 26,848	134.24%
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 368,609	\$ 368,609				
Fund Balance as of Report Date			\$ 475,056			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Tourism Fund (050)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Fund Balance January 1	\$ 34,171,974	\$ 34,171,974	\$ 34,171,974			
Revenues:						
Taxes	\$ 9,554,180	\$ 9,554,180	\$ 1,765,346	18.48%	\$ 2,288,028	19.38%
Charges for Services	150	150	509	339.33%	-	0.00%
Investment Income	-	-	15,370	-	19,252	-
Revenues without Use of Fund Balance	9,554,330	9,554,330	1,781,225	18.64%	2,307,280	19.54%
Use of Fund Balance	5,162,690	5,162,690	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,717,020	\$ 14,717,020	\$ 1,781,225	12.10%	\$ 2,307,280	18.02%
Appropriations:						
Facility Debt	\$ 11,297,115	\$ 11,297,115	\$ 2,681,664	23.74%	\$ 2,871,221	32.97%
Tourism	3,419,905	3,419,905	1,563,624	45.72%	1,910,123	46.63%
TOTAL APPROPRIATIONS	\$ 14,717,020	\$ 14,717,020	\$ 4,245,288	28.85%	\$ 4,781,344	37.34%
Projected Fund Balance December 31	\$ 29,009,284	\$ 29,009,284				
Fund Balance as of Report Date			\$ 31,707,911			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 670,470	\$ 670,470	\$ 670,470			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 59,997	35.93%	\$ 57,348	35.84%
Investment Income	-	-	33	-	913	-
Miscellaneous	1,190,000	1,224,797	300,013	24.49%	260,241	22.54%
Other Financing Sources	810,000	810,000	270,000	33.33%	13,333	33.33%
Revenues without Use of Net Position	2,167,000	2,201,797	630,043	28.61%	331,835	24.50%
Use of Net Position	290,598	255,801	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,457,598</b>	<b>\$ 2,457,598</b>	<b>\$ 630,043</b>	<b>25.64%</b>	<b>\$ 331,835</b>	<b>22.06%</b>
Appropriations:						
Transportation*	\$ 2,446,598	\$ 2,446,598	\$ 570,814	23.33%	\$ 339,576	22.69%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,457,598</b>	<b>\$ 2,457,598</b>	<b>\$ 570,814</b>	<b>23.23%</b>	<b>\$ 339,576</b>	<b>22.57%</b>
Projected Net Position December 31	\$ 379,872	\$ 414,669				
Net Position as of Report Date			\$ 729,699			

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

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 2,232,488	\$ 2,232,488	\$ 2,232,488			
Revenues:						
Investment Income	\$ -	\$ -	\$ 137	-	\$ 6,780	-
Miscellaneous	5,176,600	5,176,600	819,764	15.84%	480,194	12.13%
Revenues without Use of Net Position	5,176,600	5,176,600	819,901	15.84%	486,974	12.30%
Use of Net Position	436,097	1,240,810	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,612,697</b>	<b>\$ 6,417,410</b>	<b>\$ 819,901</b>	<b>12.78%</b>	<b>\$ 486,974</b>	<b>8.97%</b>
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,612,697	6,417,410	1,100,619	17.15%	1,125,510	20.74%
Total Non-Departmental	5,612,697	6,417,410	1,100,619	17.15%	1,125,510	20.74%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,612,697</b>	<b>\$ 6,417,410</b>	<b>\$ 1,100,619</b>	<b>17.15%</b>	<b>\$ 1,125,510</b>	<b>20.74%</b>
Projected Net Position December 31	\$ 1,796,391	\$ 991,678				
Net Position as of Report Date			\$ 1,951,770			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 11,286,369	\$ 11,286,369	\$ 11,286,369			
Revenues:						
Charges for Services	\$ 3,294,045	\$ 3,294,045	\$ 360,913	10.96%	\$ 1,009,732	25.51%
Investment Income	36,530	36,530	23,800	65.15%	38,279	20.15%
Miscellaneous	5,000	5,000	483	9.66%	4,216	21.08%
Other Financing Sources	3,500,000	3,500,000	1,166,667	33.33%	3,916,667	33.33%
Revenues without Use of Net Position	6,835,575	6,835,575	1,551,863	22.70%	4,968,894	31.22%
Use of Net Position	5,170,015	5,170,015	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 12,005,590</b>	<b>\$ 12,005,590</b>	<b>\$ 1,551,863</b>	<b>12.93%</b>	<b>\$ 4,968,894</b>	<b>29.74%</b>
Appropriations:						
Transportation*	\$ 12,005,590	\$ 12,005,590	\$ 3,879,459	32.31%	\$ 3,222,095	19.29%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,005,590</b>	<b>\$ 12,005,590</b>	<b>\$ 3,879,459</b>	<b>32.31%</b>	<b>\$ 3,222,095</b>	<b>19.28%</b>
Projected Net Position December 31	\$ 6,116,354	\$ 6,116,354				
Net Position as of Report Date			\$ 8,958,773			

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

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 28,685,027	\$ 28,685,027	\$ 28,685,027			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 231,429	24.36%	\$ 238,365	30.76%
Charges for Services	44,407,398	44,407,398	14,415,830	32.46%	14,102,253	34.10%
Investment Income	154,550	154,550	95,155	61.57%	367,070	43.18%
Contributions and Donations	-	100,000	-	0.00%	-	-
Miscellaneous	100	100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 14,742,414</u>	32.32%	<u>\$ 14,707,688</u>	34.22%
Appropriations:						
Support Services	\$ 45,448,143	\$ 45,548,143	\$ 10,769,317	23.64%	\$ 10,124,763	24.83%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	45,458,143	45,558,143	10,769,317	23.64%	10,124,763	24.82%
Working Capital Reserve	53,905	53,905	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,512,048</u>	<u>\$ 45,612,048</u>	<u>\$ 10,769,317</u>	23.61%	<u>\$ 10,124,763</u>	23.56%
Projected Net Position December 31	\$ 28,738,932	\$ 28,738,932				
Net Position as of Report Date			\$ 32,658,124			

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



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## Stormwater Operating Fund (590)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 11,846,255	\$ 11,846,255	\$ 11,846,255			
Revenues:						
Charges for Services	\$ 30,789,231	\$ 30,789,231	\$ 403,047	1.31%	\$ 214,984	0.71%
Investment Income	28,100	28,100	1,610	5.73%	89,300	27.06%
Miscellaneous	-	-	4	-	-	0.00%
Revenues without Use of Net Position	30,817,331	30,817,331	404,661	1.31%	304,284	0.99%
Use of Net Position	1,069,505	1,043,767	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,886,836</b>	<b>\$ 31,861,098</b>	<b>\$ 404,661</b>	<b>1.27%</b>	<b>\$ 304,284</b>	<b>0.99%</b>
Appropriations:						
Planning and Development	\$ 1,205,570	\$ 1,205,570	\$ 344,352	28.56%	\$ 304,723	31.62%
Water Resources*	30,516,266	30,490,528	9,353,923	30.68%	8,888,120	30.20%
Non-Departmental:						
Reserves - Compensation	125,000	125,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,886,836</b>	<b>\$ 31,861,098</b>	<b>\$ 9,698,275</b>	<b>30.44%</b>	<b>\$ 9,192,843</b>	<b>30.00%</b>
Projected Net Position December 31	\$ 10,776,750	\$ 10,802,488				
Net Position as of Report Date			\$ 2,552,641			

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

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Water and Sewer Operating Fund (501)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 131,388,533	\$ 131,388,533	\$ 131,388,533			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	-	\$ 10,000	-
Charges for Services	347,235,676	347,435,676	98,368,678	28.31%	94,194,666	27.12%
Investment Income	305,800	305,800	281,070	91.91%	761,557	76.16%
Contributions and Donations	20,903,318	20,903,318	11,950,999	57.17%	9,280,501	52.13%
Miscellaneous	50,000	50,000	689,074	1,378.15%	87,492	126.67%
<b>TOTAL REVENUES</b>	<b>\$ 368,494,794</b>	<b>\$ 368,694,794</b>	<b>\$ 111,289,821</b>	<b>30.18%</b>	<b>\$ 104,334,216</b>	<b>27.02%</b>
Appropriations:						
Planning and Development	\$ 985,526	\$ 974,427	\$ 282,771	29.02%	\$ 320,901	31.95%
Water Resources*	363,461,506	363,034,250	112,761,617	31.06%	117,345,565	30.53%
Non-Departmental:						
Reserves - Compensation	1,292,000	1,292,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	1,407,000	1,407,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	365,854,032	365,415,677	113,044,388	30.94%	117,666,466	30.47%
Working Capital Reserve	2,640,762	3,279,117	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 368,494,794</b>	<b>\$ 368,694,794</b>	<b>\$ 113,044,388</b>	<b>30.66%</b>	<b>\$ 117,666,466</b>	<b>30.47%</b>
Projected Net Position December 31	\$ 134,029,295	\$ 134,667,650				
Net Position as of Report Date			\$ 129,633,966			

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

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 15,253,580	\$ 15,253,580	\$ 15,253,580			
Revenues:						
Charges for Services	\$ 92,601,548	\$ 92,601,548	\$ 27,227,314	29.40%	\$ 25,815,435	29.90%
Investment Income	28,100	28,100	47,618	169.46%	89,127	55.70%
Miscellaneous	268,438	268,438	119,771	44.62%	104,902	43.09%
<b>TOTAL REVENUES</b>	<b>\$ 92,898,086</b>	<b>\$ 92,898,086</b>	<b>\$ 27,394,703</b>	<b>29.49%</b>	<b>\$ 26,009,464</b>	<b>29.99%</b>
Appropriations:						
County Administration	\$ 5,578,690	\$ 5,558,532	\$ 1,455,080	26.18%	\$ 1,462,123	25.63%
Financial Services	11,685,010	11,644,166	3,394,049	29.15%	3,418,560	29.81%
Human Resources	4,859,404	4,846,376	1,389,390	28.67%	1,184,071	26.24%
Information Technology Services	47,226,935	47,153,466	10,740,714	22.78%	12,334,183	28.05%
Law	2,824,829	2,793,461	885,147	31.69%	821,154	29.97%
Support Services	18,835,886	18,824,564	4,873,379	25.89%	4,040,602	24.45%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,871,000	1,871,000	138,801	7.42%	235,391	14.45%
Total Non-Departmental	1,874,000	1,874,000	138,801	7.41%	235,391	14.42%
Appropriations without Working Capital Reserve	92,884,754	92,694,565	22,876,560	24.68%	23,496,084	27.14%
Working Capital Reserve	13,332	203,521	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 92,898,086</b>	<b>\$ 92,898,086</b>	<b>\$ 22,876,560</b>	<b>24.63%</b>	<b>\$ 23,496,084</b>	<b>27.09%</b>
Projected Net Position December 31	\$ 15,266,912	\$ 15,457,101				
Net Position as of Report Date			\$ 19,771,723			

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## Auto Liability Fund (606)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021		Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 2,687,873	\$ 2,687,873	\$ 2,687,873			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 750,000	33.33%	\$ 750,000	33.33%
Investment Income	8,430	8,430	6,155	73.01%	23,061	52.41%
Revenues without Use of Net Position	2,258,430	2,258,430	756,155	33.48%	773,061	33.70%
Use of Net Position	72,942	72,942	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,331,372</b>	<b>\$ 2,331,372</b>	<b>\$ 756,155</b>	<b>32.43%</b>	<b>\$ 773,061</b>	<b>32.91%</b>
Appropriations:						
Financial Services	\$ 2,331,372	\$ 2,331,372	\$ 145,990	6.26%	\$ 172,192	7.33%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,331,372</b>	<b>\$ 2,331,372</b>	<b>\$ 145,990</b>	<b>6.26%</b>	<b>\$ 172,192</b>	<b>7.33%</b>
Projected Net Position December 31	\$ 2,614,931	\$ 2,614,931				
Net Position as of Report Date			\$ 3,298,038			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Fleet Management Fund (610)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 1,157,662	\$ 1,157,662	\$ 1,157,662			
Revenues:						
Charges for Services	\$ 9,542,250	\$ 9,542,250	\$ 2,712,017	28.42%	\$ 2,376,136	27.15%
Miscellaneous	292,000	292,000	250,474	85.78%	297,355	80.83%
Other Financing Sources	-	-	7,400	-	7,422	-
<b>TOTAL REVENUES</b>	<u>\$ 9,834,250</u>	<u>\$ 9,834,250</u>	<u>\$ 2,969,891</u>	30.20%	<u>\$ 2,680,913</u>	29.40%
Appropriations:						
Support Services	\$ 8,445,343	\$ 8,412,549	\$ 2,397,811	28.50%	\$ 2,389,082	29.32%
Non-Departmental:						
Reserves - Compensation	131,000	131,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	419,500	419,500	139,833	33.33%	221,667	33.33%
<b>Total Non-Departmental</b>	<u>554,500</u>	<u>554,500</u>	<u>139,833</u>	25.22%	<u>221,667</u>	30.76%
Appropriations without Working Capital Reserve	8,999,843	8,967,049	2,537,644	28.30%	2,610,749	29.44%
Working Capital Reserve	834,407	867,201	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 9,834,250</u>	<u>\$ 9,834,250</u>	<u>\$ 2,537,644</u>	25.80%	<u>\$ 2,610,749</u>	28.63%
Projected Net Position December 31	\$ 1,992,069	\$ 2,024,863				
Net Position as of Report Date			\$ 1,589,909			

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## Group Self-Insurance Fund (605)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 32,587,204	\$ 32,587,204	\$ 32,587,204			
Revenues:						
Charges for Services	\$ 72,217,516	\$ 72,217,516	\$ 22,834,318	31.62%	\$ 23,568,230	35.52%
Investment Income	98,350	98,350	93,996	95.57%	219,119	40.58%
Miscellaneous	-	-	603,598	-	652,183	-
Revenues without Use of Net Position	72,315,866	72,315,866	23,531,912	32.54%	24,439,532	36.54%
Use of Net Position	2,766,183	2,750,657	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,082,049</b>	<b>\$ 75,066,523</b>	<b>\$ 23,531,912</b>	<b>31.35%</b>	<b>\$ 24,439,532</b>	<b>36.21%</b>
Appropriations:						
Human Resources	\$ 75,072,049	\$ 75,056,523	\$ 22,936,951	30.56%	\$ 22,590,217	33.48%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,082,049</b>	<b>\$ 75,066,523</b>	<b>\$ 22,936,951</b>	<b>30.56%</b>	<b>\$ 22,590,217</b>	<b>33.47%</b>
Projected Net Position December 31	\$ 29,821,021	\$ 29,836,547				
Net Position as of Report Date			\$ 33,182,165			

# YTD FINANCIAL REPORT 2021 | 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 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 4,221,481	\$ 4,221,481	\$ 4,221,481			
Revenues:						
Charges for Services	\$ 7,861,423	\$ 7,861,423	\$ 2,620,474	33.33%	\$ 2,283,334	33.33%
Investment Income	23,885	23,885	27,454	114.94%	52,297	35.34%
Miscellaneous	-	-	278	-	2,075	-
Revenues without Use of Net Position	7,885,308	7,885,308	2,648,206	33.58%	2,337,706	33.41%
Use of Net Position	1,968,448	1,968,448	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,853,756</b>	<b>\$ 9,853,756</b>	<b>\$ 2,648,206</b>	<b>26.88%</b>	<b>\$ 2,337,706</b>	<b>24.61%</b>
Appropriations:						
Financial Services	\$ 9,843,756	\$ 9,843,756	\$ 5,077,173	51.58%	\$ 4,171,601	43.99%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,853,756</b>	<b>\$ 9,853,756</b>	<b>\$ 5,077,173</b>	<b>51.53%</b>	<b>\$ 4,171,601</b>	<b>43.92%</b>
Projected Net Position December 31	\$ 2,253,033	\$ 2,253,033				
Net Position as of Report Date			\$ 1,792,514			

# YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 04/30/2021	Actuals YTD as of 04/30/2021	% Actual to Current Budget	Actuals YTD as of 04/30/2020	% Actual to 04/30/2020 Budget
Net Position January 1	\$ 8,541,706	\$ 8,541,706	\$ 8,541,706			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 1,333,334	33.33%	\$ 1,166,667	33.33%
Investment Income	35,125	35,125	22,714	64.67%	74,945	37.01%
Miscellaneous	-	-	4,405	-	69,085	-
Revenues without Use of Net Position	4,035,125	4,035,125	1,360,453	33.72%	1,310,697	35.40%
Use of Net Position	1,539,491	1,539,491	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,574,616</b>	<b>\$ 5,574,616</b>	<b>\$ 1,360,453</b>	<b>24.40%</b>	<b>\$ 1,310,697</b>	<b>23.47%</b>
Appropriations:						
Human Resources	\$ 5,564,616	\$ 5,564,616	\$ 1,359,665	24.43%	\$ 1,374,418	24.65%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,574,616</b>	<b>\$ 5,574,616</b>	<b>\$ 1,359,665</b>	<b>24.39%</b>	<b>\$ 1,374,418</b>	<b>24.61%</b>
Projected Net Position December 31	\$ 7,002,215	\$ 7,002,215				
Net Position as of Report Date			\$ 8,542,494			



# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 4/30/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 70,250	\$ 2,343,958	\$ 2,273,708	GCID20210168 Approval to accept a donation in the amount of \$10,147.99 from the Community Foundation of Northeast Georgia. Funds will be used to support the operations of the Lawrenceville Community Garden located at Rhodes Jordan Park. The donation was provided from the Belle and Louise Cofer Fund.	\$ -	\$ 10,148
				GCID20210049 Approval to accept a grant in the amount of \$2,263,560.00 from the Center for Tech and Civic Life (CTCL) to assist with the funding for the purpose of planning and operationalizing safe and secure election administration. Approval/authorization for the Chairwoman or designee to sign any and all related documents.	-	2,263,560
				Total: Contributions and Donations	-	2,273,708
Use of Fund Balance	18,864,373	18,473,432	(390,941)	To adjust budget for 90 day job vacancies.	43,897	(390,941)
<i>Total: General Fund</i>			1,882,767		43,897	1,882,767
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	2,274,605	2,127,253	(147,352)	To adjust budget for 90 day job vacancies.	66,479	(147,352)
<i>Total: Development and Enforcement Services District Fund</i>			(147,352)		66,479	(147,352)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	19,316,251	19,274,319	(41,932)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100
				To adjust budget for 90 day job vacancies.	8,854	(44,032)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(41,932)		8,854	(41,932)
<b>Police Services District Fund (106)</b>						
Contributions and Donations	-	2,500	2,500	GCID20210275 Approval to accept a donation of \$2,500.00 from the Gwinnett County Police Foundation on behalf of the Ordner Construction Foundation. This donation was used to purchase new fitness equipment for the Gwinnett County Police Department's Central Precinct.	-	2,500

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Miscellaneous	297,200	301,200	4,000	GCID20210475 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville , Tax Parcel No. R4348 098.	2,000	2,000
				GCID20210479 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	2,000	2,000
				Total: Miscellaneous	4,000	4,000
Use of Fund Balance	22,450,197	22,400,717	(49,480)	To adjust budget for 90 day job vacancies.	44,783	(45,480)
				GCID20210475 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with T-Mobile South to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville , Tax Parcel No. R4348 098.	(2,000)	(2,000)
				GCID20210479 Approval for the Chairwoman to execute a fourth amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A.	(2,000)	(2,000)
				Total: Use of Fund Balance	40,783	(49,480)
<i>Total: Police Services District Fund</i>			(42,980)		44,783	(42,980)
<b>Recreation Fund (105)</b>						
Use of Fund Balance	10,344,759	10,217,516	(127,243)	To adjust budget for 90 day job vacancies.	(5,457)	(127,243)
<i>Total: Recreation Fund</i>			(127,243)		(5,457)	(127,243)
<b>Street Lighting Fund (002)</b>						
Charges for Services	8,939,212	8,944,443	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	-	1,841

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Charges for Services (cont.)				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPI OST Program.	-	3,390
<i>Total: Street Lighting Fund</i>			5,231		-	5,231
<b>E-911 Fund (095)</b>						
Use of Fund Balance	7,564,306	7,711,873	147,567	GCID20210212 Approval for the Chairwoman to execute a Supplemental Intergovernmental Agreement between Gwinnett County and the City of Lilburn concerning 911 services.	-	147,567
<i>Total: E-911 Fund</i>			147,567		-	147,567
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	17,321	17,321	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,360	17,321
Use of Fund Balance	234,110	216,789	(17,321)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(6,360)	(17,321)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	12,208	12,208	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,399	12,208
Use of Fund Balance	124,900	112,692	(12,208)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,399)	(12,208)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	97,559	97,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	97,559	97,559
<i>Total: Sheriff Special Justice Fund</i>			97,559		97,559	97,559

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

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Solid Waste Operating Fund (595)</b>						
Contributions and Donations	-	100,000	100,000	GCID20201192 Approval/authorization to accept a cash grant of up to \$100,000.00 from The Recycling Partnership for the implementation of recycling education initiatives within unincorporated Gwinnett County. Approval/authorization for the Chairwoman or designee to execute grant documents and any other necessary documents. Subject to approval as to form by the Law Department. This grant is funded through The Recycling Partnership with matching County funds up to \$100,000.00. Contract to follow.	-	100,000
<i>Total: Solid Waste Operating Fund</i>			100,000		-	100,000
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	1,069,505	1,043,767	(25,738)	To adjust budget for 90 day job vacancies.	22,488	(25,738)
<i>Total: Stormwater Operating Fund</i>			(25,738)		22,488	(25,738)
<b>Water and Sewer Operating Fund (501)</b>						
Charges for Services	347,235,676	347,435,676	200,000	GCID20201136 Approval for the Chairwoman to execute a Developer Participation Agreement between Gwinnett County, the Gwinnett County Water and Sewerage Authority, Darron P. Britt and Buddy Ray Johnson, to outline the responsibilities of the parties as it pertains to the installation of a pump station for a proposed development in unincorporated Gwinnett County.	-	200,000
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	2,766,183	2,750,657	(15,526)	To adjust budget for 90 day job vacancies.	-	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		-	(15,526)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 2,837,066</b>		<b>\$ 278,603</b>	<b>\$ 2,837,066</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS  
AS OF 4/30/2021**

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
County Administration	\$ 2,205,659	\$ 2,156,155	\$ (49,504)	To adjust budget for 90 day job vacancies.	\$ -	\$ (49,504)
Financial Services	10,025,621	10,025,621	-	To adjust budget for 90 day job vacancies.	17,409	-
Transportation	24,892,267	24,692,732	(199,535)	To adjust budget for 90 day job vacancies.	53,196	(199,535)
Corrections	20,098,149	20,089,609	(8,540)	Transfer from Non-Departmental: Inmate Medical Reserve.	-	18,000
				To adjust budget for 90 day job vacancies.	-	(26,540)
				<b>Total: Corrections</b>	<b>-</b>	<b>(8,540)</b>
Community Services	16,956,874	16,922,710	(34,164)	To adjust budget for 90 day job vacancies.	3,965	(44,312)
				GCID20210168 Approval to accept a donation in the amount of \$10,147.99 from the Community Foundation of Northeast Georgia. Funds will be used to support the operations of the Lawrenceville Community Garden located at Rhodes Jordan Park. The donation was provided from the Belle and Louise Cofer Fund.	-	10,148
				<b>Total: Community Services</b>	<b>3,965</b>	<b>(34,164)</b>
Community Services - Elections	5,422,418	7,614,928	2,192,510	To adjust budget for 90 day job vacancies.	(30,673)	(71,050)
				GCID20210049 Approval to accept a grant in the amount of \$2,263,560.00 from the Center for Tech and Civic Life (CTCL) to assist with the funding for the purpose of planning and operationalizing safe and secure election administration. Approval/authorization for the Chairwoman or designee to sign any and all related documents.	-	2,263,560
				<b>Total: Community Services Elections</b>	<b>(30,673)</b>	<b>2,192,510</b>
Juvenile Court	8,787,291	9,303,791	516,500	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	352,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				<b>Total: Juvenile Court</b>	<b>-</b>	<b>516,500</b>
Sheriff	111,219,047	111,841,547	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	622,500
				<b>Total: Sheriff</b>	<b>-</b>	<b>622,500</b>

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	26,844,236	29,193,736	2,349,500	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,072,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	277,500
				Total: Judiciary	-	2,349,500
Probate Court	3,384,893	3,467,393	82,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	2,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	-	82,500
Solicitor General	6,494,601	6,495,101	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Support Services	163,337	248,337	85,000	Transfer from Contingency	85,000	85,000
Non-Departmental:						
Contingency	2,700,000	2,615,000	(85,000)	Transfer to Support Services	(85,000)	(85,000)
Reserves - Court Interpreters	751,750	408,750	(343,000)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(277,500)
				Transfer to Probate Court.	-	(2,500)
				Total: Reserves - Court Interpreters	-	(343,000)
Reserves - Court Reporters	223,121	121,121	(102,000)	Transfer to Juvenile Court.	-	(101,500)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(102,000)
Reserves - Indigent Defense	5,630,000	3,126,000	(2,504,000)	Transfer to Juvenile Court.	-	(352,000)
				Transfer to Judiciary.	-	(2,072,000)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,504,000)
Reserves - Prisoner Medical	1,503,799	863,299	(640,500)	Transfer to Corrections.	-	(18,000)
				Transfer to Sheriff.	-	(622,500)
				Total: Reserves - Prisoner Medical	-	(640,500)
			(3,674,500)	Total: Non-Departmental	(85,000)	(3,674,500)
<b>Total: General Fund</b>			<b>1,882,767</b>		<b>43,897</b>	<b>1,882,767</b>
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	13,189,021	13,041,669	(147,352)	To adjust budget for 90 day job vacancies.	66,479	(147,352)
<b>Total: Development and Enforcement Services District Fund</b>			<b>(147,352)</b>		<b>66,479</b>	<b>(147,352)</b>
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	1,110,620	1,089,740	(20,880)	To adjust budget for 90 day job vacancies.	-	(20,880)
Fire and Emergency Services	137,315,973	137,294,921	(21,052)	GCID20201276 Approval to accept a donation of \$2,100.00 from the Community Foundation for Northeast Georgia on behalf of Ordner Construction Foundation. This donation will be used in 2021 to purchase new fitness equipment for Fire Station No. 5.	-	2,100
				To adjust budget for 90 day job vacancies.	8,854	(23,152)
				Total: Fire and Emergency Services	8,854	(21,052)
<b>Total: Fire and Emergency Services District Fund</b>			<b>(41,932)</b>		<b>8,854</b>	<b>(41,932)</b>

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	134,129,516	134,211,536	82,020	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	44,783	(45,480)
				GCID20210275 Approval to accept a donation of \$2,500.00 from the Gwinnett County Police Foundation on behalf of the Ordner Construction Foundation. This donation was used to purchase new fitness equipment for the Gwinnett County Police Department's Central Precinct.	-	2,500
				<b>Total: Police Services</b>	<b>44,783</b>	<b>82,020</b>
Recorder's Court	2,105,796	2,172,796	67,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	27,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	40,000
				<b>Total: Recorder's Court</b>	<b>-</b>	<b>67,000</b>
Non-Departmental	5,108,250	4,916,250	(192,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(27,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(40,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				<b>Total: Non-Departmental</b>	<b>-</b>	<b>(192,000)</b>
<i>Total: Police Services District Fund</i>			(42,980)		44,783	(42,980)
<b>Recreation Fund (105)</b>						
Community Services	47,555,893	47,428,650	(127,243)	To adjust budget for 90 day job vacancies.	(5,457)	(127,243)
<i>Total: Recreation Fund</i>			(127,243)		(5,457)	(127,243)
<b>Street Lighting Fund (002)</b>						
Transportation	8,385,664	8,390,895	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	-	1,841
				GCID20201170 Approval of incorporation into the Gwinnett County Street Lighting Program, Planters Walk, estimated upfront capital installation cost of \$37,310.37, estimated annual revenue and operating cost \$3,389.28. Installation is funded 100% from the 2014 SPLOST Program.	-	3,390
<i>Total: Street Lighting Fund</i>			5,231		-	5,231



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

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Solid Waste Operating Fund (595)</b>						
Support Services	45,448,143	45,548,143	100,000	GCID20201192 Approval/authorization to accept a cash grant of up to \$100,000.00 from The Recycling Partnership for the implementation of recycling education initiatives within unincorporated Gwinnett County. Approval/authorization for the Chairwoman or designee to execute grant documents and any other necessary documents. Subject to approval as to form by the Law Department. This grant is funded through The Recycling Partnership with matching County funds up to \$100,000.00. Contract to follow.	-	100,000
<i>Total: Solid Waste Operating Fund</i>			100,000		-	100,000
<b>Stormwater Operating Fund (590)</b>						
Water Resources	30,516,266	30,490,528	(25,738)	To adjust budget for 90 day job vacancies.	22,488	(25,738)
<i>Total: Stormwater Operating Fund</i>			(25,738)		22,488	(25,738)
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	985,526	974,427	(11,099)	To adjust budget for 90 day job vacancies.	-	(11,099)
Water Resources	363,461,506	363,034,250	(427,256)	To adjust budget for 90 day job vacancies.	70,735	(391,753)
Working Capital Reserve	2,640,762	3,279,117	638,355	GCID20201136 Approval for the Chairwoman to execute a Developer Participation Agreement between Gwinnett County, the Gwinnett County Water and Sewerage Authority, Darron P. Britt and Buddy Ray Johnson, to outline the responsibilities of the parties as it pertains to the installation of a pump station for a proposed development in unincorporated Gwinnett County.	-	200,000
				To adjust budget for 90 day job vacancies.	(70,735)	402,852
				Total: Working Capital Reserve	(70,735)	602,852
<i>Total: Water and Sewer Operating Fund</i>			200,000		-	200,000

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Administrative Support Fund (665)</b>						
County Administration	5,578,690	5,558,532	(20,158)	To adjust budget for 90 day job vacancies.	28,610	(20,158)
Financial Services	11,685,010	11,644,166	(40,844)	To adjust budget for 90 day job vacancies.	-	(40,844)
Human Resources	4,859,404	4,846,376	(13,028)	To adjust budget for 90 day job vacancies.	-	(13,028)
Information Technology	47,226,935	47,153,466	(73,469)	To adjust budget for 90 day job vacancies.	57,107	(73,469)
Law	2,824,829	2,793,461	(31,368)	To adjust budget for 90 day job vacancies.	-	(31,368)
Support Services	18,835,886	18,824,564	(11,322)	To adjust budget for 90 day job vacancies.	25,738	(11,322)
Working Capital Reserve	13,332	203,521	190,189	To adjust budget for 90 day job vacancies.	(111,455)	190,189
<i>Total: Administrative Support Fund</i>			-		-	-
<b>Fleet Management Fund (610)</b>						
Support Services	8,445,343	8,412,549	(32,794)	To adjust budget for 90 day job vacancies.	23,046	(32,794)
Working Capital Reserve	834,407	867,201	32,794	To adjust budget for 90 day job vacancies.	(23,046)	32,794
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	75,072,049	75,056,523	(15,526)	To adjust budget for 90 day job vacancies.	-	(15,526)
<i>Total: Group Self-Insurance Fund</i>			(15,526)		-	(15,526)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 2,837,066</b>		<b>\$ 278,603</b>	<b>\$ 2,837,066</b>

# 2020 E-911 Reimbursement Reconciliation Report & 2021 Payments

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

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

## 2020 and 2021 Payments to Cities for E-911 Expenses

2020	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Payments to Cities in 2020	\$1,053,130	\$1,081,184	\$765,026	\$814,020	\$697,302	\$4,410,662
Cities' Audited Actual Expenses Incurred in 2020	984,473	1,071,620	672,805	900,569	696,423	4,325,891
Additional Payments to (from) Cities	(68,656)	(9,564)	(92,221)	86,549	(879)	(84,771)
Total Payments to Cities for 2020 Expenses	\$984,473	\$1,071,620	\$672,805	\$900,569	\$696,423	\$4,325,891

2021	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Total Budgeted for 2021 Payments to Cities						\$4,824,223
2021 Budget requests submitted by Cities	\$934,899	\$1,115,472	\$795,516	\$814,020	\$614,315	\$4,274,222

During 2020, the County disbursed \$4.41 million to the cities for E-911 related expenses. The amount was based on budget submissions and approved by the E-911 Advisory Committee. After the County's 2020 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred in 2020. Based on the cities' audited expenses, the County was reimbursed nearly \$85,000 by the cities.

As part of the County's annual budget process in the summer of 2020, the cities submitted their 2021 E-911 budgets, and the E-911 Advisory Committee approved approximately \$4.27 million in 2021 payments to the cities. The County's 2021 E-911 budget was prepared with appropriations of approximately \$4.82 million to ensure that adequate budget, if needed, is available for E-911 true-up payments to the cities. Annual budget payments of \$4.27 million were processed in April.