



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
JANUARY 31, 2021
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: February 17, 2021

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

This report, which includes unaudited information for the first month of 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 9
Budget Adjustments by Fund Schedule	Page 54

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 January and early February, including the adoption of the fiscal year 2021 budget and the beginning of the fiscal year 2020 external audit.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 3 – 8, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective. This report continues with financial summaries for each of Gwinnett County's operating funds and concludes with a budget adjustments schedule for both revenues and appropriations.

Overview of Financial Variances

Investment income across all operating funds is down approximately \$700,000 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 investments reside. Investment income for 2021 is expected to continue to trail last year.

Personal services expenditures through January are higher this year compared to last year, partially due to pandemic-related hazard pay. Hazard pay expenditures through January 2021 total approximately \$1.8 million. Nearly 80 percent of this amount is for public safety departments. In 2020, hazard pay expenditures were first recorded in May.

Fiscal Year 2021 Budget Adoption

The Gwinnett County Board of Commissioners unanimously adopted a \$1.91 billion budget for fiscal year 2021 on January 5, 2021. The adopted budget is up 3.7 percent from the 2020 adopted budget. It includes an operating budget of \$1.47 billion and a \$441 million capital improvement budget, which includes funds from the County's SPLOST program. Additional information about the [2021 budget](#), including the [Adopted 2021 Budget Resolution Summary](#) and the [2021 Budget in Brief](#), is available on the County's website.

2020 External Audit

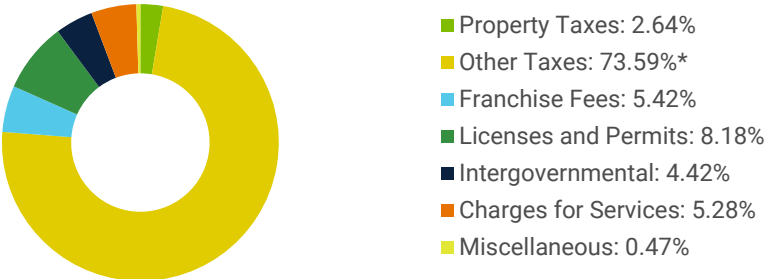
Auditors from Mauldin & Jenkins, CPAs & Advisors arrived on February 1, 2021 to begin the 2020 external audit. The approximately four-month long audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles and that financial statements are fairly presented. The County's 2020 audited financial statements will be presented in the Comprehensive Annual Financial Report in June 2021.

Many of the January receipts and disbursements are related to 2020 transactions and therefore were recorded in the prior year. As the audit is completed, additional entries for 2020 may be required.

GENERAL FUND (PAGE 9)

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



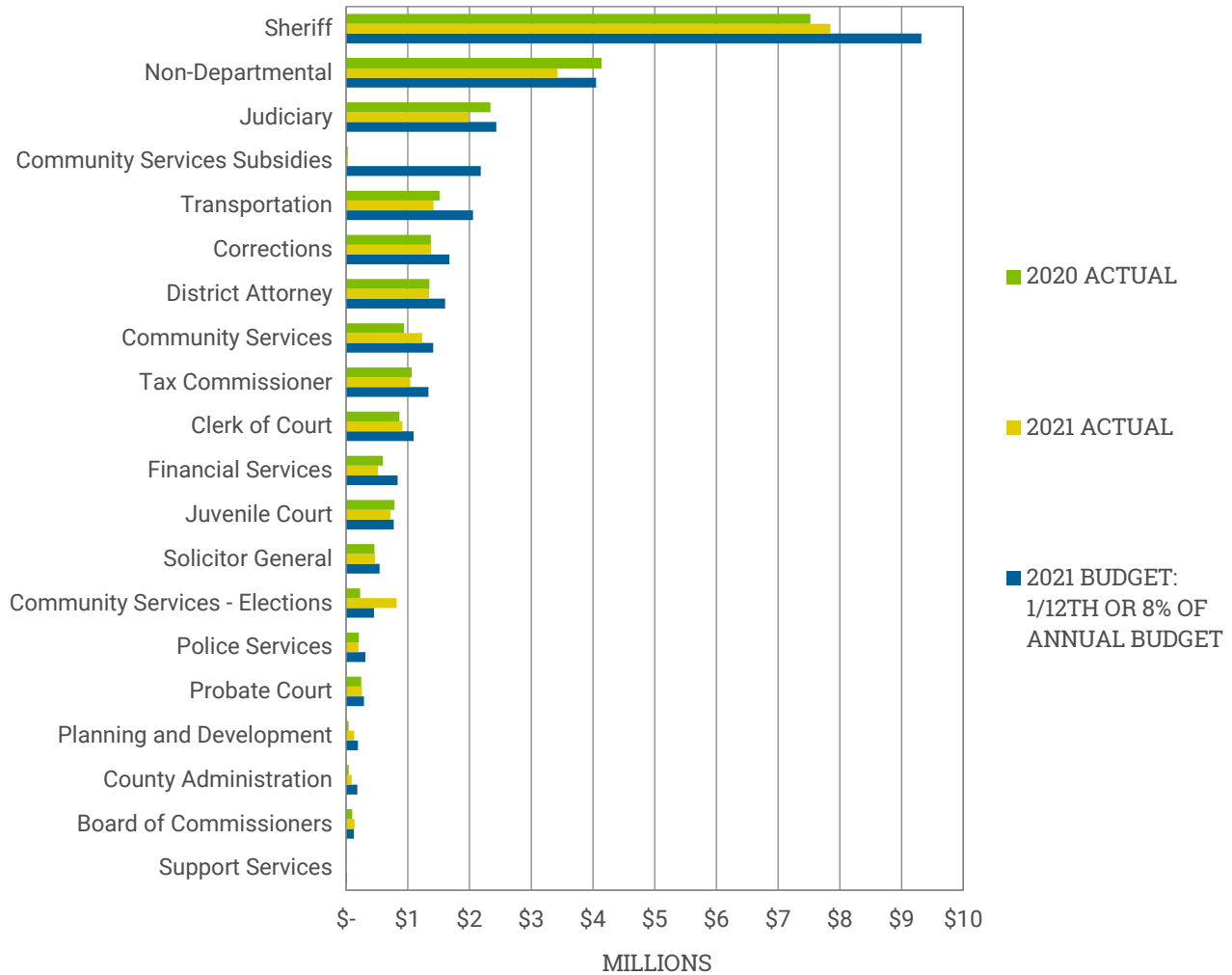
Investment Income and Contributions and Donations are too small to appear in the chart.

**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 and prior year property taxes make up approximately 2.6 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.

Other taxes as well as licenses and permit revenues in the General Fund are higher than last year. This is primarily due to the movement of the Licensing and Revenue Section of Planning and Development from the Police Services District Fund to the General Fund in April 2020 as a result of a new Service Delivery Strategy agreement.

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



Non-departmental expenditures in the General Fund are down approximately \$704,800, or 17.1 percent, compared to this same time last year. This is primarily due to a decreased need for contributions to local transit as a result of available grant funds.

Judiciary expenditures are down approximately \$351,700, or 15 percent, compared to last year. This is primarily due to decreases in indigent defense allocations and decreases in various general operating expenses such as professional services, postal services, and jury operations. The decrease in jury operations expenditures is attributable to limited in-person jury trials due to the Statewide Judicial Emergency Declaration.

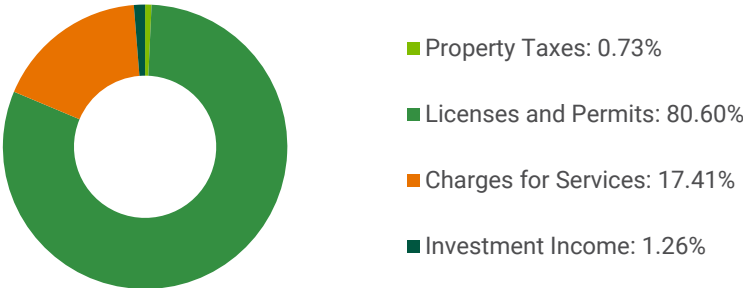
Community Services subsidy expenditures are significantly under budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of when subsidy payments and payments to other agencies are made. Community services subsidy payments are generally paid quarterly. Like last year, the first quarterly subsidy payments will be made in February.

Community Services - Elections expenditures in the General Fund are up \$592,000 compared to last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. This is due to the January 2021 runoff election.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 11)

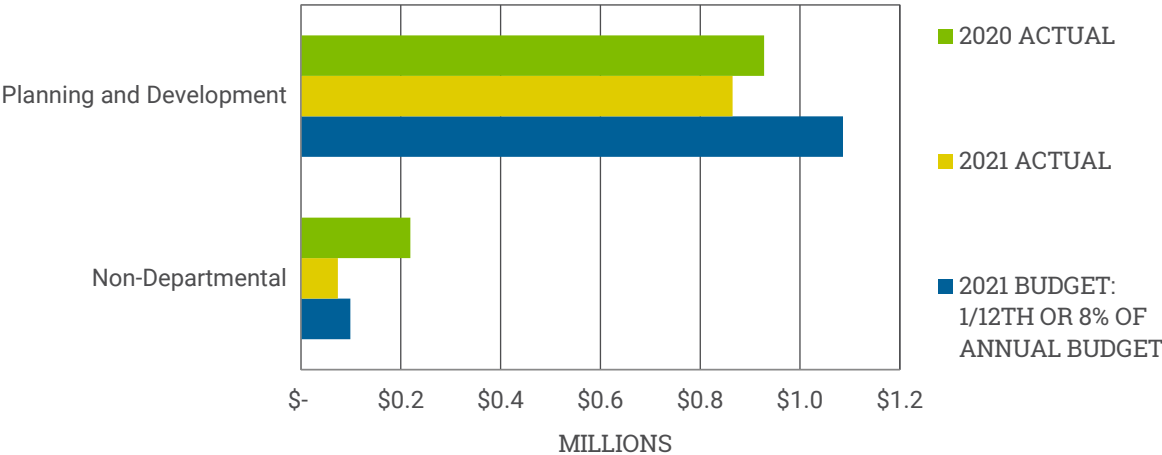
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

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

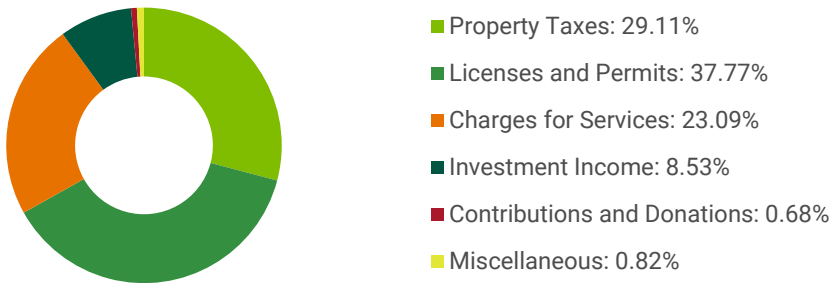


Non-departmental expenditures in the Development and Enforcement Services District Fund are down approximately \$208,600, or 18.2 percent, due to a decrease in contributions to capital projects in 2021.

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 12)

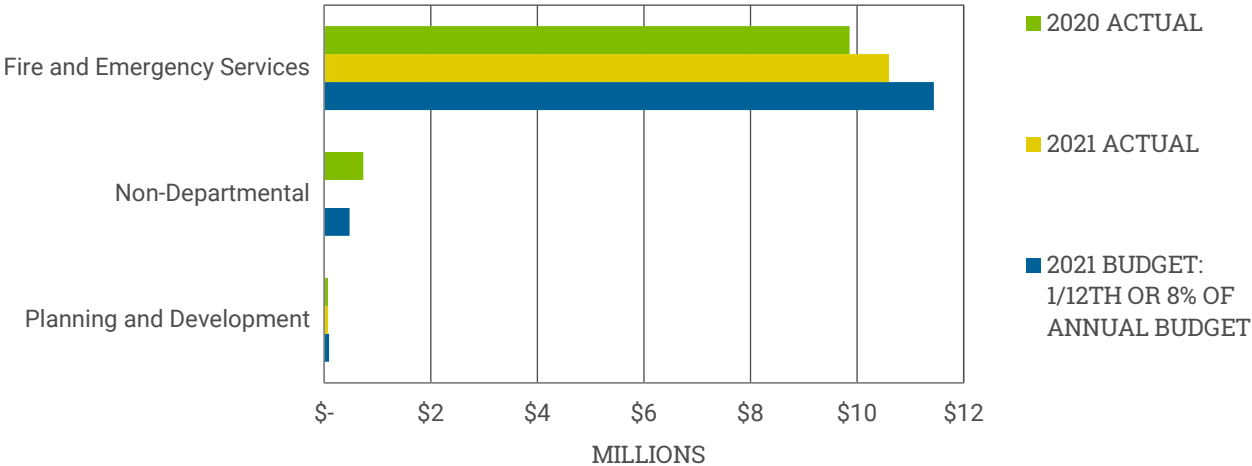
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is 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 from multiple revenue sources, 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.

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

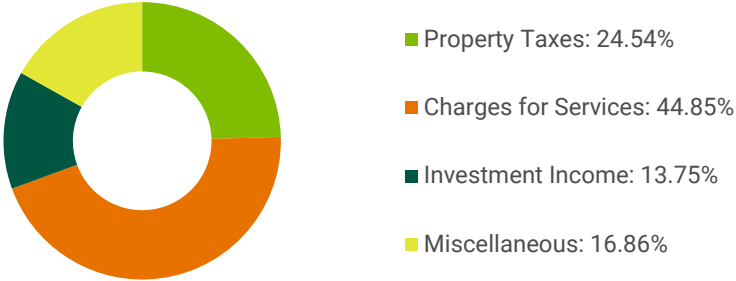


Non-departmental expenditures in the Fire and EMS District Fund reflect \$0 expended in 2021; however, non-departmental expenditures reflected \$733,400 in contributions to capital at this same time last year. No contributions to capital are budgeted in 2021.

POLICE SERVICES DISTRICT FUND (PAGE 14)

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

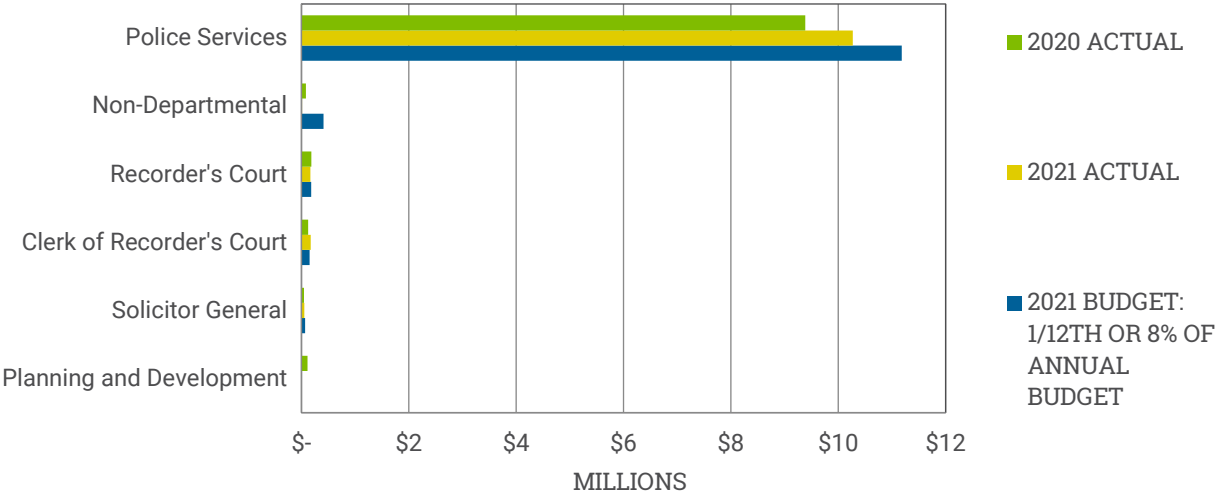
**POLICE SERVICES DISTRICT FUND
2021 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are 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 54 percent of the fund’s annual revenue budget.

Licenses and permits and tax revenues in the Police Services District Fund are down significantly compared to last year due to the movement of the Licensing and Revenue Section of Planning and Development to the General Fund in April 2020.

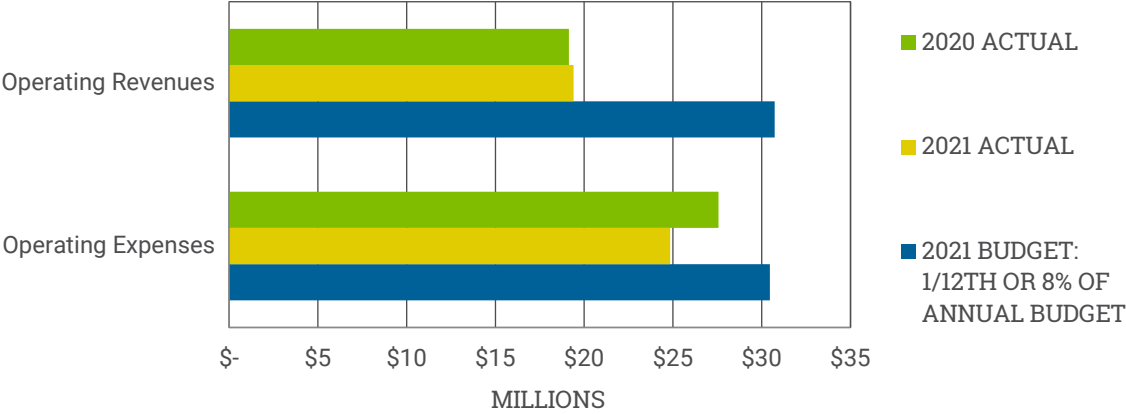
**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JANUARY 2020 – 2021 YTD EXPENDITURES**



WATER & SEWER OPERATING FUND (PAGE 47)

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

WATER AND SEWER OPERATING FUND
 JANUARY 2020 – 2021 YTD REVENUES AND EXPENSES



Year-to-date Water and Sewer Operating Fund revenues are relatively flat compared to last year. Some revenues reflect increases, while others reflect decreases. The largest increases are in system development charges and water wholesale revenues, while the largest decreases are in water and sewer retail revenues.

Revenues in the Water and Sewer Operating Fund are approximately \$11.3 million, or 36.8 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December and was therefore recorded in 2020. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$2.7 million, or 9.9 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.

Expenses in the Water and Sewer Operating Fund are approximately \$5.6 million, or 18.4 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

OTHER FUNDS

In January 2021, the Economic Development Tax Fund made a \$1.9 million annual payment to the Development Authority to support the Rowen knowledge community. Rowen will be a nearly 2,000-acre community including a combination of offices, research facilities, public spaces, and residences.

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General Fund (001)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 173,646,105	\$ 173,646,105	\$ 173,646,105			
Revenues:						
Taxes	\$ 311,569,691	\$ 311,569,691	\$ 4,177,028	1.34%	\$ 227,622	0.08%
Licenses and Permits	4,603,850	4,603,850	418,410	9.09%	39,227	9.81%
Intergovernmental	3,357,091	3,357,091	226,178	6.74%	122,670	3.22%
Charges for Services	27,568,667	27,568,667	270,267	0.98%	331,759	1.25%
Fines and Forfeitures	2,906,893	2,906,893	-	0.00%	75,593	2.08%
Investment Income	282,045	282,045	17,180	6.09%	210,410	13.71%
Contributions and Donations	70,250	70,250	1,765	2.51%	4,282	2.77%
Miscellaneous	1,566,462	1,566,462	23,734	1.52%	253,056	11.46%
Other Financing Sources	-	-	-	-	23,742	14.39%
Revenues without Use of Fund Balance	351,924,949	351,924,949	5,134,562	1.46%	1,288,361	0.39%
Use of Fund Balance	18,864,373	18,559,107	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 370,789,322	\$ 370,484,056	\$ 5,134,562	1.39%	\$ 1,288,361	0.35%
Appropriations:						
Board of Commissioners	\$ 1,536,793	\$ 1,536,793	\$ 137,927	8.97%	\$ 99,718	6.52%
County Administration	2,205,659	2,172,656	88,805	4.09%	42,457	2.72%
Financial Services	10,025,621	10,021,269	514,645	5.14%	596,604	5.96%
Tax Commissioner	16,022,750	16,022,750	1,039,549	6.49%	1,062,312	7.01%
Transportation	24,892,267	24,688,399	1,417,085	5.74%	1,515,364	5.92%
Planning and Development	2,316,336	2,316,336	132,395	5.72%	39,480	5.20%
Police Services	3,740,744	3,740,744	199,127	5.32%	205,828	6.94%
Corrections	20,098,149	20,089,609	1,379,574	6.87%	1,372,781	7.04%
Community Services	16,956,874	16,929,827	1,230,373	7.27%	939,969	6.40%
Community Services Subsidies:						
Atlanta Regional Commission	1,265,140	1,265,140	-	0.00%	-	0.00%
Board of Health	2,074,641	2,074,641	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	-	-
Forestry	8,698	8,698	-	0.00%	-	0.00%
HomeFirst Gwinnett	600,000	600,000	-	0.00%	-	-
Library In-House Services	1,064,070	1,064,070	28,722	2.70%	26,888	2.37%
Library Subsidy	19,312,183	19,312,183	-	0.00%	-	0.00%
Mental Health	793,341	793,341	-	0.00%	-	0.00%
Total Community Services Subsidies	26,163,799	26,163,799	28,722	0.11%	26,888	0.11%
Community Services - Elections	5,422,418	5,411,962	819,849	15.15%	227,882	2.08%
Juvenile Court	8,787,291	9,256,591	720,046	7.78%	784,995	8.46%
Sheriff	111,219,047	111,841,547	7,847,196	7.02%	7,521,444	6.99%
Clerk of Court	13,124,317	13,124,317	911,954	6.95%	864,964	7.13%

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General Fund (001)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Judiciary	26,844,236	29,193,736	1,987,855	6.81%	2,339,597	7.80%
Probate Court	3,384,893	3,467,393	258,196	7.45%	244,646	7.50%
District Attorney	19,247,754	19,247,754	1,344,738	6.99%	1,349,058	7.23%
Solicitor General	6,494,601	6,495,101	469,742	7.23%	460,594	7.16%
Support Services	163,337	163,337	11,822	7.24%	11,243	6.78%
Non-Departmental:						
Contingency	2,700,000	2,700,000	-	0.00%	-	0.00%
Contribution to Airport	810,000	810,000	67,500	8.33%	3,333	8.33%
Contribution to Capital	21,590,058	21,590,058	1,799,172	8.33%	1,912,611	8.33%
Contribution to Local Transit	3,500,000	3,500,000	291,667	8.33%	979,167	8.33%
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%
Medical Examiner	1,537,038	1,537,038	251,468	16.36%	216,138	16.35%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	10,800	7.20%	9,145	6.10%
Reserves - Compensation	3,699,574	3,699,574	-	0.00%	-	0.00%
Reserves - Court Interpreters	751,750	408,750	-	0.00%	-	0.00%
Reserves - Court Reporters	223,121	168,321	-	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	1,148	0.04%	5,008	0.18%
Other Governmental Agencies	515,000	515,000	-	0.00%	21	0.00%
Other Miscellaneous	750,000	750,000	3,983	0.53%	5,101	1.82%
Total Non-Departmental	52,142,436	48,600,136	3,425,738	7.05%	4,130,524	7.75%
TOTAL APPROPRIATIONS	\$ 370,789,322	\$ 370,484,056	\$ 23,965,338	6.47%	\$ 23,836,348	6.46%
Projected Fund Balance December 31	\$ 154,781,732	\$ 155,086,998				
Estimated Fund Balance as of Report Date			\$ 154,815,329			

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Development & Enforcement District Fund (104)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 13,328,825	\$ 13,328,825	\$ 13,328,825			
Revenues:						
Taxes	\$ 8,111,846	\$ 8,111,846	\$ 3,533	0.04%	\$ 6,100	0.08%
Licenses and Permits	3,699,150	3,699,150	391,089	10.57%	295,636	6.92%
Intergovernmental	54,000	54,000	-	0.00%	-	0.00%
Charges for Services	207,820	207,820	84,463	40.64%	71,916	12.54%
Investment Income	28,100	28,100	6,137	21.84%	21,133	12.81%
Revenues without Use of Fund Balance	12,100,916	12,100,916	485,222	4.01%	394,785	3.08%
Use of Fund Balance	2,274,605	2,118,686	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,375,521	\$ 14,219,602	\$ 485,222	3.41%	\$ 394,785	2.41%
Appropriations:						
Planning and Development	\$ 13,189,021	\$ 13,033,102	\$ 864,829	6.64%	\$ 928,044	6.88%
Non-Departmental:						
Cultural and Artistic Design	50,000	50,000	-	0.00%	-	-
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	73,750	7.60%	219,153	8.07%
Total Non-Departmental	1,186,500	1,186,500	73,750	6.22%	219,153	7.60%
TOTAL APPROPRIATIONS	\$ 14,375,521	\$ 14,219,602	\$ 938,579	6.60%	\$ 1,147,197	7.01%
Projected Fund Balance December 31	\$ 11,054,220	\$ 11,210,139				
Estimated Fund Balance as of Report Date			\$ 12,875,468			

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Fire and EMS District Fund (102)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 67,167,630	\$ 67,167,630	\$ 67,167,630			
Revenues:						
Taxes	\$ 107,392,820	\$ 107,392,820	\$ 42,779	0.04%	\$ 74,524	0.07%
Licenses and Permits	912,992	912,992	55,508	6.08%	76,126	8.32%
Intergovernmental	738,500	738,500	-	0.00%	-	0.00%
Charges for Services	15,670,060	15,670,060	33,929	0.22%	32,906	0.21%
Investment Income	103,970	103,970	12,537	12.06%	76,055	12.89%
Contributions and Donations	-	-	1,000	-	-	-
Miscellaneous	3,000	3,000	1,213	40.43%	668	22.27%
Revenues without Use of Fund Balance	124,821,342	124,821,342	146,966	0.12%	260,279	0.21%
Use of Fund Balance	19,316,251	19,265,465	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,137,593	\$ 144,086,807	\$ 146,966	0.10%	\$ 260,279	0.18%
Appropriations:						
Planning and Development	\$ 1,110,620	\$ 1,089,740	\$ 73,656	6.76%	\$ 68,504	6.80%
Fire and Emergency Services	137,315,973	137,286,067	10,599,813	7.72%	9,860,202	7.36%
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%	733,383	7.54%
Total Non-Departmental	5,711,000	5,711,000	-	0.00%	733,383	6.15%
TOTAL APPROPRIATIONS	\$ 144,137,593	\$ 144,086,807	\$ 10,673,469	7.41%	\$ 10,662,089	7.26%
Projected Fund Balance December 31	\$ 47,851,379	\$ 47,902,165				
Estimated Fund Balance as of Report Date			\$ 56,641,127			

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Loganville EMS District Fund (103)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 641,861	\$ 641,861	\$ 641,861			
Revenues:						
Investment Income	\$ 1,686	\$ 1,686	\$ 304	18.03%	\$ 899	7.82%
Revenues without Use of Fund Balance	1,686	1,686	304	18.03%	899	7.82%
Use of Fund Balance	60,371	60,371	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 62,057	\$ 62,057	\$ 304	0.49%	\$ 899	1.66%
Appropriations:						
Loganville EMS	\$ 62,057	\$ 62,057	\$ 30	0.05%	\$ 167	0.31%
TOTAL APPROPRIATIONS	\$ 62,057	\$ 62,057	\$ 30	0.05%	\$ 167	0.31%
Projected Fund Balance December 31	\$ 581,490	\$ 581,490				
Estimated Fund Balance as of Report Date			\$ 642,135			

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Police Services District Fund (106)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 90,127,830	\$ 90,127,830	\$ 90,127,830			
Revenues:						
Taxes	\$ 78,588,995	\$ 78,588,995	\$ 31,075	0.04%	\$ 6,466,997	9.33%
Insurance Premium Taxes	36,349,300	36,349,300	-	0.00%	-	0.00%
Licenses and Permits	-	-	-	-	399,010	9.30%
Intergovernmental	298,900	298,900	-	0.00%	-	0.00%
Charges for Services	905,750	905,750	56,793	6.27%	134,386	13.13%
Fines and Forfeitures	4,923,698	4,923,698	-	0.00%	-	0.00%
Investment Income	171,410	171,410	17,403	10.15%	88,381	8.84%
Miscellaneous	297,200	297,200	21,347	7.18%	47,750	15.50%
Revenues without Use of Fund Balance	121,535,253	121,535,253	126,618	0.10%	7,136,524	5.98%
Use of Fund Balance	22,450,197	22,384,592	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 143,985,450	\$ 143,919,845	\$ 126,618	0.09%	\$ 7,136,524	4.95%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ 113,375	7.30%
Police Services	134,129,516	134,188,911	10,269,455	7.65%	9,385,580	7.15%
Recorder's Court	2,105,796	2,159,796	166,564	7.71%	182,597	8.30%
Solicitor General	831,691	831,691	54,140	6.51%	45,993	6.13%
Clerk of Recorder's Court	1,810,197	1,810,197	171,947	9.50%	125,638	6.71%
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	1,743,250	12,500	0.72%	83,333	2.04%
Total Non-Departmental	5,108,250	4,929,250	12,500	0.25%	83,333	1.30%
TOTAL APPROPRIATIONS	\$ 143,985,450	\$ 143,919,845	\$ 10,674,606	7.42%	\$ 9,936,516	6.90%
Projected Fund Balance December 31	\$ 67,677,633	\$ 67,743,238				
Estimated Fund Balance as of Report Date			\$ 79,579,842			

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Recreation Fund (105)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 20,865,895	\$ 20,865,895	\$ 20,865,895			
Revenues:						
Taxes	\$ 34,337,521	\$ 34,337,521	\$ 13,341	0.04%	\$ 22,182	0.07%
Intergovernmental	405,277	405,277	-	0.00%	-	0.00%
Charges for Services	3,386,761	3,386,761	100,811	2.98%	282,639	5.65%
Investment Income	39,340	39,340	6,566	16.69%	34,931	15.39%
Contributions and Donations	50,900	50,900	-	0.00%	-	0.00%
Miscellaneous	1,886,338	1,886,338	139,609	7.40%	236,591	8.93%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	40,128,067	40,128,067	260,327	0.65%	576,343	1.45%
Use of Fund Balance	10,344,759	10,299,169	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,472,826	\$ 50,427,236	\$ 260,327	0.52%	\$ 576,343	1.24%
Appropriations:						
Community Services	\$ 47,555,893	\$ 47,510,303	\$ 2,710,579	5.71%	\$ 2,545,058	5.74%
Support Services	274,516	274,516	-	0.00%	7,122	2.52%
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	156,618	8.27%	114,630	8.24%
Total Non-Departmental	2,642,417	2,642,417	156,618	5.93%	114,630	6.67%
TOTAL APPROPRIATIONS	\$ 50,472,826	\$ 50,427,236	\$ 2,867,197	5.69%	\$ 2,666,810	5.76%
Projected Fund Balance December 31	\$ 10,521,136	\$ 10,566,726				
Estimated Fund Balance as of Report Date			\$ 18,259,025			

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Economic Development Tax Fund (160)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 9,367,895	\$ 9,367,895	\$ 9,367,895			
Revenues:						
Taxes	\$ 9,785,509	\$ 9,785,509	\$ 3,654	0.04%	\$ -	-
TOTAL REVENUES	\$ 9,785,509	\$ 9,785,509	\$ 3,654	0.04%	\$ -	-
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	\$ 9,488,018	\$ 9,488,018				
Estimated Fund Balance as of Report Date			\$ 7,430,783			

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Gwinnett Place TAD Fund (165)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,419,894	\$ 2,419,894	\$ 2,419,894			
Revenues:						
Taxes	\$ -	\$ -	\$ 22,186	-	\$ 3,609	-
TOTAL REVENUES	\$ -	\$ -	\$ 22,186	-	\$ 3,609	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,419,894	\$ 2,419,894				
Estimated Fund Balance as of Report Date			\$ 2,442,080			

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Indian Trail TAD Fund (162)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,973,272	\$ 2,973,272	\$ 2,973,272			
Revenues:						
Taxes	\$ -	\$ -	\$ 10,516	-	\$ 11,437	-
TOTAL REVENUES	\$ -	\$ -	\$ 10,516	-	\$ 11,437	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,973,272	\$ 2,973,272				
Estimated Fund Balance as of Report Date			\$ 2,983,788			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 8,737,318	\$ 8,737,318	\$ 8,737,318			
Revenues:						
Taxes	\$ -	\$ -	\$ 178,508	-	\$ 4,282	-
Investment Income	-	-	328	-	7,586	-
TOTAL REVENUES	\$ -	\$ -	\$ 178,836	-	\$ 11,868	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 8,737,318	\$ 8,737,318				
Estimated Fund Balance as of Report Date			\$ 8,916,154			

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Lake Lucerne TAD Fund (164)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 375,456	\$ 375,456	\$ 375,456			
Revenues:						
Taxes	\$ -	\$ -	\$ 16,581	-	\$ 930	-
TOTAL REVENUES	\$ -	\$ -	\$ 16,581	-	\$ 930	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 375,456	\$ 375,456				
Estimated Fund Balance as of Report Date			\$ 392,037			

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Park Place TAD Fund (163)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,911,928	\$ 1,911,928	\$ 1,911,928			
Revenues:						
Taxes	\$ -	\$ -	\$ 11,424	-	\$ 2,006	-
TOTAL REVENUES	\$ -	\$ -	\$ 11,424	-	\$ 2,006	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,911,928	\$ 1,911,928				
Estimated Fund Balance as of Report Date			\$ 1,923,352			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 28,121,763	\$ 28,121,763	\$ 28,121,763			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	327	-	-	-
Revenues without Use of Fund Balance	-	-	327	-	-	-
Use of Fund Balance	15,867,723	15,867,723	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 15,867,723</u>	<u>\$ 15,867,723</u>	<u>\$ 327</u>	0.00%	<u>\$ -</u>	-
Appropriations:						
Planning and Development	15,867,723	15,867,723	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 15,867,723</u>	<u>\$ 15,867,723</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 12,254,040	\$ 12,254,040				
Estimated Fund Balance as of Report Date			\$ 28,122,090			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,082	\$ 2,082	\$ 2,082			
Revenues:						
Investment Income	\$ -	\$ -	\$ 1,066	-	\$ -	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,066</u>	0.04%	<u>\$ -</u>	-
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,082	\$ 2,082				
Estimated Fund Balance as of Report Date			\$ 3,148			

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Speed Hump Fund (003)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 851,094	\$ 851,094	\$ 851,094			
Revenues:						
Charges for Services	\$ 438,750	\$ 438,750	\$ -	0.00%	\$ -	0.00%
Investment Income	2,810	2,810	27	0.96%	1,738	8.91%
TOTAL REVENUES	\$ 441,560	\$ 441,560	\$ 27	0.01%	\$ 1,738	0.40%
Appropriations:						
Transportation	\$ 432,036	\$ 432,036	\$ 399	0.09%	\$ 25,329	5.81%
Appropriations without Contribution to Fund Balance	432,036	432,036	399	0.09%	25,329	5.81%
Contribution to Fund Balance	9,524	9,524	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 441,560	\$ 441,560	\$ 399	0.09%	\$ 25,329	5.81%
Projected Fund Balance December 31	\$ 860,618	\$ 860,618				
Estimated Fund Balance as of Report Date			\$ 850,722			

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Street Lighting Fund (002)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,708,461	\$ 1,708,461	\$ 1,708,461			
Revenues:						
Charges for Services	\$ 8,939,212	\$ 8,944,443	\$ -	0.00%	\$ -	0.00%
Investment Income	562	562	99	17.62%	3,472	26.71%
Miscellaneous	-	-	-	-	149	-
TOTAL REVENUES	\$ 8,939,774	\$ 8,945,005	\$ 99	0.00%	\$ 3,621	0.05%
Appropriations:						
Transportation	\$ 8,385,664	\$ 8,390,895	\$ 25,382	0.30%	\$ 21,704	0.29%
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	25,382	0.30%	21,704	0.29%
Contribution to Fund Balance	543,110	543,110	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 8,939,774	\$ 8,945,005	\$ 25,382	0.28%	\$ 21,704	0.29%
Projected Fund Balance December 31	\$ 2,251,571	\$ 2,251,571				
Estimated Fund Balance as of Report Date			\$ 1,683,178			

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Authority Imaging Fund (020)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,764,460	\$ 2,764,460	\$ 2,764,460			
Revenues:						
Charges for Services	\$ 705,121	\$ 705,121	\$ 69,436	9.85%	\$ 55,371	8.69%
Investment Income	2,721	2,721	234	8.60%	169	6.79%
TOTAL REVENUES	<u>\$ 707,842</u>	<u>\$ 707,842</u>	<u>\$ 69,670</u>	9.84%	<u>\$ 55,540</u>	8.68%
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				
Estimated Fund Balance as of Report Date			\$ 2,834,130			

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Corrections Inmate Welfare Fund (085)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 609,026	\$ 609,026	\$ 609,026			
Revenues:						
Charges for Services	\$ 124,000	\$ 124,000	\$ 6,129	4.94%	\$ 13,473	11.37%
Miscellaneous	8,500	8,500	773	9.09%	700	5.98%
Revenues without Use of Fund Balance	132,500	132,500	6,902	5.21%	14,173	10.89%
Use of Fund Balance	59,922	59,922	-	0.00%	-	-
TOTAL REVENUES	\$ 192,422	\$ 192,422	\$ 6,902	3.59%	\$ 14,173	10.89%
Appropriations:						
Corrections	\$ 192,422	\$ 192,422	\$ 14,311	7.44%	\$ 4,377	5.93%
TOTAL APPROPRIATIONS	\$ 192,422	\$ 192,422	\$ 14,311	7.44%	\$ 4,377	3.36%
Projected Fund Balance December 31	\$ 549,104	\$ 549,104				
Estimated Fund Balance as of Report Date			\$ 601,617			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 35% Solicitor and 65% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 35% Solicitor and 65% District Attorney
- Interest Earned Dividends - 35% Solicitor and 65% District Attorney

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 555,310	\$ 555,310	\$ 555,309			
Revenues:						
Fines and Forfeitures	\$ 667,222	\$ 667,222	\$ -	0.00%	\$ 6,152	0.84%
Investment Income	-	-	5	-	1,070	42.80%
Revenues without Use of Fund Balance	667,222	667,222	5	0.00%	7,222	0.98%
Use of Fund Balance	213,176	213,176	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,398	\$ 880,398	\$ 5	0.00%	\$ 7,222	0.77%
Appropriations:						
District Attorney	\$ 450,261	\$ 450,261	\$ 49,428	10.98%	\$ 33,155	9.01%
Solicitor General	420,137	420,137	34,968	8.32%	38,434	6.86%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 880,398	\$ 880,398	\$ 84,396	9.59%	\$ 71,589	7.63%
Projected Fund Balance December 31	\$ 342,134	\$ 342,134				
Estimated Fund Balance as of Report Date			\$ 470,918			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 314,139	\$ 314,139	\$ 314,139			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 3,148	100.00%
Revenues without Use of Fund Balance	-	-	-	-	3,148	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 3,148	1.77%
Appropriations:						
District Attorney	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 22,730	12.76%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 175,000	\$ -	0.00%	\$ 22,730	12.76%
Projected Fund Balance December 31	\$ 139,139	\$ 139,139				
Estimated Fund Balance as of Report Date			\$ 314,139			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
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				
Estimated Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 31,618,711	\$ 31,618,711	\$ 31,618,711			
Revenues:						
Charges for Services	\$ 19,500,000	\$ 19,500,000	\$ -	0.00%	\$ -	0.00%
Investment Income	73,060	73,060	16,028	21.94%	55,308	13.33%
Revenues without Use of Fund Balance	19,573,060	19,573,060	16,028	0.08%	55,308	0.30%
Use of Fund Balance	7,564,306	7,564,306	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,137,366	\$ 27,137,366	\$ 16,028	0.06%	\$ 55,308	0.20%
Appropriations:						
Police Services	\$ 21,881,143	\$ 21,881,143	\$ 1,499,234	6.85%	\$ 1,554,266	6.85%
Non-Departmental:						
Reserves - Compensation	432,000	432,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,274,223	4,274,223	-	0.00%	-	0.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	5,256,223	5,256,223	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 27,137,366	\$ 27,137,366	\$ 1,499,234	5.52%	\$ 1,554,266	5.69%
Projected Fund Balance December 31	\$ 24,054,405	\$ 24,054,405				
Estimated Fund Balance as of Report Date			\$ 30,135,505			

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Juvenile Court Supervision Fund (030)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 222,549	\$ 222,549	\$ 222,549			
Revenues:						
Charges for Services	\$ 54,466	\$ 54,466	\$ 3,032	5.57%	\$ 5,476	9.80%
TOTAL REVENUES	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 3,032</u>	5.57%	<u>\$ 5,476</u>	9.80%
Appropriations:						
Juvenile Court	\$ 39,905	\$ 39,905	\$ 40	0.10%	\$ 2,115	5.36%
Appropriations without Contribution to Fund Balance	39,905	39,905	40	0.10%	2,115	5.36%
Contribution to Fund Balance	14,561	14,561	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 54,466</u>	<u>\$ 54,466</u>	<u>\$ 40</u>	0.07%	<u>\$ 2,115</u>	3.78%
Projected Fund Balance December 31	\$ 237,110	\$ 237,110				
Estimated Fund Balance as of Report Date			\$ 225,541			

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Police Special Justice Fund (070)

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

	FY 2021			FY 2020		
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,038,664	\$ 1,038,664	\$ 1,038,664			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 30,443	100.00%
Revenues without Use of Fund Balance	-	-	-	-	30,443	100.00%
Use of Fund Balance	234,110	234,110	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 234,110	\$ 234,110	\$ -	0.00%	\$ 30,443	27.43%
Appropriations:						
Police Services	\$ 234,110	\$ 234,110	\$ -	0.00%	\$ 7,321	6.60%
TOTAL APPROPRIATIONS	\$ 234,110	\$ 234,110	\$ -	0.00%	\$ 7,321	6.60%
Projected Fund Balance December 31	\$ 804,554	\$ 804,554				
Estimated Fund Balance as of Report Date			\$ 1,038,664			

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Police Special State Fund (072)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021		Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 1,292,625	\$ 1,292,625	\$ 1,292,625			
Revenues:						
Use of Fund Balance	\$ 124,900	\$ 124,900	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 124,900	\$ 124,900	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Police Services	\$ 124,900	\$ 124,900	\$ -	0.00%	\$ 10,933	1.15%
TOTAL APPROPRIATIONS	\$ 124,900	\$ 124,900	\$ -	0.00%	\$ 10,933	1.15%
Projected Fund Balance December 31	\$ 1,167,725	\$ 1,167,725				
Estimated Fund Balance as of Report Date			\$ 1,292,625			

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Sheriff Inmate Fund (090)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 4,279,922	\$ 4,279,922	\$ 4,279,922			
Revenues:						
Charges for Services	\$ 781,737	\$ 781,737	\$ -	0.00%	\$ 68,186	9.53%
Investment Income	-	-	2,468	-	5,142	-
TOTAL REVENUES	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 2,468</u>	0.32%	<u>\$ 73,328</u>	10.25%
Appropriations:						
Sheriff	\$ 718,973	\$ 718,973	\$ 2,241	0.31%	\$ 14,414	2.21%
Appropriations without Contribution to Fund Balance	718,973	718,973	2,241	0.31%	14,414	2.21%
Contribution to Fund Balance	62,764	62,764	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 781,737</u>	<u>\$ 781,737</u>	<u>\$ 2,241</u>	0.29%	<u>\$ 14,414</u>	2.02%
Projected Fund Balance December 31	\$ 4,342,686	\$ 4,342,686				
Estimated Fund Balance as of Report Date			\$ 4,280,149			

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Sheriff Special Justice Fund (065)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021		Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 369,318	\$ 369,318	\$ 369,318			
Revenues:						
Use of Fund Balance	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 169,318	\$ 169,318				
Estimated Fund Balance as of Report Date			\$ 369,318			

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 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 307,626	\$ 307,626	\$ 307,626			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 88,816	100.00%
Revenues without Use of Fund Balance	-	-	-	-	88,816	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ 88,816</u>	30.75%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 207,626	\$ 207,626				
Estimated Fund Balance as of Report Date			\$ 307,626			

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Sheriff Special State Fund (067)

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

	FY 2021			% Actual to Current Budget	FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021		Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 327,353	\$ 327,353	\$ 327,353			
Revenues:						
Use of Fund Balance	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 227,353	\$ 227,353				
Estimated Fund Balance as of Report Date			\$ 327,353			

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Stadium Fund (055)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 2,322,298	\$ 2,322,298	\$ 2,322,298			
Revenues:						
Taxes	\$ 827,600	\$ 827,600	\$ -	0.00%	\$ 2	0.00%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,138,385	1,138,385	-	0.00%	-	0.00%
Investment Income	-	-	62	-	1,834	-
TOTAL REVENUES	<u>\$ 2,365,985</u>	<u>\$ 2,365,985</u>	<u>\$ 400,062</u>	16.91%	<u>\$ 401,836</u>	16.76%
Appropriations:						
Stadium Operations	\$ 2,146,746	\$ 2,146,746	\$ 1,614,704	75.22%	\$ 1,599,694	75.18%
Appropriations without Contribution to Fund Balance	2,146,746	2,146,746	1,614,704	75.22%	1,599,694	75.18%
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>\$ 1,614,704</u>	68.25%	<u>\$ 1,599,694</u>	66.72%
Projected Fund Balance December 31	\$ 2,541,537	\$ 2,541,537				
Estimated Fund Balance as of Report Date			\$ 1,107,656			

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Tree Bank Fund (040)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 383,609	\$ 383,609	\$ 383,609			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 45,008	300.05%	\$ -	0.00%
Revenues without Use of Fund Balance	15,000	15,000	45,008	300.05%	-	0.00%
Use of Fund Balance	15,000	15,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 45,008	150.03%	\$ -	0.00%
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				
Estimated Fund Balance as of Report Date			\$ 428,617			

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Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Infinite Energy Center and parking facility. Hotel-Motel taxes are 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 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Fund Balance as of January 1	\$ 34,166,507	\$ 34,166,507	\$ 34,166,507			
Revenues:						
Taxes	\$ 9,554,180	\$ 9,554,180	\$ -	0.00%	\$ -	0.00%
Charges for Services	150	150	-	0.00%	-	0.00%
Investment Income	-	-	3,799	-	8,370	-
Revenues without Use of Fund Balance	9,554,330	9,554,330	3,799	0.04%	8,370	0.07%
Use of Fund Balance	5,162,690	5,162,690	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 14,717,020	\$ 14,717,020	\$ 3,799	0.03%	\$ 8,370	0.07%
Appropriations:						
Facility Debt	\$ 11,297,115	\$ 11,297,115	\$ -	0.00%	\$ -	0.00%
Tourism	3,419,905	3,419,905	757,691	22.16%	929,895	22.70%
TOTAL APPROPRIATIONS	\$ 14,717,020	\$ 14,717,020	\$ 757,691	5.15%	\$ 929,895	7.26%
Projected Fund Balance December 31	\$ 29,003,817	\$ 29,003,817				
Estimated Fund Balance as of Report Date			\$ 33,412,615			

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Airport Operating Fund (520)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 670,470	\$ 670,470	\$ 670,470			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 15,333	9.18%	\$ 12,208	7.63%
Investment Income	-	-	10	-	310	-
Miscellaneous	1,190,000	1,224,797	71,293	5.82%	65,807	5.70%
Other Financing Sources	810,000	810,000	67,500	8.33%	3,333	8.33%
Revenues without Use of Net Position	2,167,000	2,201,797	154,136	7.00%	81,658	6.03%
Use of Net Position	290,598	255,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,457,598	\$ 2,457,598	\$ 154,136	6.27%	\$ 81,658	5.43%
Appropriations:						
Transportation*	\$ 2,446,598	\$ 2,446,598	\$ 135,005	5.52%	\$ 78,500	5.24%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,457,598	\$ 2,457,598	\$ 135,005	5.49%	\$ 78,500	5.22%
Projected Net Position December 31	\$ 379,872	\$ 414,669				
Estimated Net Position as of Report Date			\$ 689,601			

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

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Economic Development Operating Fund (530)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 2,232,488	\$ 2,232,488	\$ 2,232,488			
Revenues:						
Investment Income	\$ -	\$ -	\$ 1	-	\$ 2,264	-
Miscellaneous	5,176,600	5,176,600	-	0.00%	-	0.00%
Revenues without Use of Net Position	5,176,600	5,176,600	1	0.00%	2,264	0.06%
Use of Net Position	436,097	436,097	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,612,697	\$ 5,612,697	\$ 1	0.00%	\$ 2,264	0.04%
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,612,697	5,612,697	8,464	0.15%	3,955	0.07%
Total Non-Departmental	5,612,697	5,612,697	8,464	0.15%	3,955	0.07%
TOTAL APPROPRIATIONS	\$ 5,612,697	\$ 5,612,697	\$ 8,464	0.15%	\$ 3,955	0.07%
Projected Net Position December 31	\$ 1,796,391	\$ 1,796,391				
Estimated Net Position as of Report Date			\$ 2,224,025			

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Local Transit Operating Fund (515)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 11,286,369	\$ 11,286,369	\$ 11,286,369			
Revenues:						
Charges for Services	\$ 3,294,045	\$ 3,294,045	\$ 73,580	2.23%	\$ 286,659	7.24%
Investment Income	36,530	36,530	6,389	17.49%	9,629	5.07%
Miscellaneous	5,000	5,000	-	0.00%	-	0.00%
Other Financing Sources	3,500,000	3,500,000	291,667	8.33%	979,167	8.33%
Revenues without Use of Net Position	6,835,575	6,835,575	371,636	5.44%	1,275,455	8.01%
Use of Net Position	5,170,015	5,170,015	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,005,590	\$ 12,005,590	\$ 371,636	3.10%	\$ 1,275,455	7.63%
Appropriations:						
Transportation*	\$ 12,005,590	\$ 12,005,590	\$ 192,574	1.60%	\$ 243,478	1.46%
TOTAL APPROPRIATIONS	\$ 12,005,590	\$ 12,005,590	\$ 192,574	1.60%	\$ 243,478	1.46%
Projected Net Position December 31	\$ 6,116,354	\$ 6,116,354				
Estimated Net Position as of Report Date			\$ 11,465,431			

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

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Solid Waste Operating Fund (595)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 28,735,653	\$ 28,735,653	\$ 28,735,653			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	44,407,398	44,407,398	3,589,856	8.08%	3,643,003	8.81%
Investment Income	154,550	154,550	24,360	15.76%	85,684	10.08%
Miscellaneous	100	100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,512,048</u>	<u>\$ 45,512,048</u>	<u>\$ 3,614,216</u>	7.94%	<u>\$ 3,728,687</u>	8.68%
Appropriations:						
Support Services	\$ 45,448,143	\$ 45,448,143	\$ 99,327	0.22%	\$ 96,654	0.24%
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	45,458,143	99,327	0.22%	96,654	0.24%
Working Capital Reserve	53,905	53,905	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 45,512,048</u>	<u>\$ 45,512,048</u>	<u>\$ 99,327</u>	0.22%	<u>\$ 96,654</u>	0.22%
Projected Net Position December 31	\$ 28,789,558	\$ 28,789,558				
Estimated Net Position as of Report Date			\$ 32,250,542			

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

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Stormwater Operating Fund (590)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 11,631,827	\$ 11,631,827	\$ 11,631,827			
Revenues:						
Charges for Services	\$ 30,789,231	\$ 30,789,231	\$ 15,455	0.05%	\$ 3,131	0.01%
Investment Income	28,100	28,100	651	2.32%	6,873	2.08%
Revenues without Use of Net Position	30,817,331	30,817,331	16,106	0.05%	10,004	0.03%
Use of Net Position	1,069,505	1,021,279	-	0.00%	-	-
TOTAL REVENUES	\$ 31,886,836	\$ 31,838,610	\$ 16,106	0.05%	\$ 10,004	0.03%
Appropriations:						
Planning and Development	\$ 1,205,570	\$ 1,205,570	\$ 82,963	6.88%	\$ 74,414	7.72%
Water Resources*	30,516,266	30,468,040	2,204,844	7.24%	2,211,530	7.51%
Non-Departmental:						
Reserves - Compensation	125,000	125,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,886,836	\$ 31,838,610	\$ 2,287,807	7.19%	\$ 2,285,944	7.46%
Projected Net Position December 31	\$ 10,562,322	\$ 10,610,548				
Estimated Net Position as of Report Date			\$ 9,360,126			

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

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Water and Sewer Operating Fund (501)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 131,477,199	\$ 131,477,199	\$ 131,477,199			
Revenues:						
Charges for Services	\$ 347,235,676	\$ 347,435,676	\$ 16,036,044	4.62%	\$ 16,870,558	4.86%
Investment Income	305,800	305,800	70,584	23.08%	191,608	19.16%
Contributions and Donations	20,903,318	20,903,318	3,252,681	15.56%	2,073,079	11.65%
Miscellaneous	50,000	50,000	44,641	89.28%	7,969	11.54%
TOTAL REVENUES	\$ 368,494,794	\$ 368,694,794	\$ 19,403,950	5.26%	\$ 19,143,214	4.96%
Appropriations:						
Planning and Development	\$ 985,526	\$ 974,427	\$ 74,290	7.62%	\$ 86,555	8.62%
Water Resources*	363,461,506	363,125,360	24,771,201	6.82%	27,481,954	7.15%
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	365,506,787	24,845,491	6.80%	27,568,509	7.14%
Working Capital Reserve	2,640,762	3,188,007	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 368,494,794	\$ 368,694,794	\$ 24,845,491	6.74%	\$ 27,568,509	7.14%
Projected Net Position December 31	\$ 134,117,961	\$ 134,665,206				
Estimated Net Position as of Report Date			\$ 126,035,658			

* 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 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 15,388,032	\$ 15,388,032	\$ 15,388,032			
Revenues:						
Charges for Services	\$ 92,601,548	\$ 92,601,548	\$ 6,811,883	7.36%	\$ 6,453,980	7.48%
Investment Income	28,100	28,100	12,005	42.72%	24,626	15.39%
Miscellaneous	268,438	268,438	31,577	11.76%	31,809	13.07%
TOTAL REVENUES	\$ 92,898,086	\$ 92,898,086	\$ 6,855,465	7.38%	\$ 6,510,415	7.49%
Appropriations:						
County Administration	\$ 5,578,690	\$ 5,558,098	\$ 382,077	6.87%	\$ 403,594	7.02%
Financial Services	11,685,010	11,655,418	844,743	7.25%	792,337	6.90%
Human Resources	4,859,404	4,859,404	285,961	5.88%	326,860	7.18%
Information Technology Services	47,226,935	47,153,725	1,765,900	3.74%	3,005,133	6.81%
Law	2,824,829	2,793,461	222,148	7.95%	200,544	7.32%
Support Services	18,835,886	18,829,451	868,036	4.61%	839,305	5.06%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,871,000	1,871,000	813	0.04%	5,274	0.32%
Total Non-Departmental	1,874,000	1,874,000	813	0.04%	5,274	0.32%
Appropriations without Working Capital Reserve	92,884,754	92,723,557	4,369,678	4.71%	5,573,047	6.41%
Working Capital Reserve	13,332	174,529	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 92,898,086	\$ 92,898,086	\$ 4,369,678	4.70%	\$ 5,573,047	6.41%
Projected Net Position December 31	\$ 15,401,364	\$ 15,562,561				
Estimated Net Position as of Report Date			\$ 17,873,819			

YTD FINANCIAL REPORT 2021 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 2,687,873	\$ 2,687,873	\$ 2,687,873			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 187,500	8.33%	\$ 187,500	8.33%
Investment Income	8,430	8,430	730	8.66%	5,766	13.10%
Revenues without Use of Net Position	2,258,430	2,258,430	188,230	8.33%	193,266	8.42%
Use of Net Position	72,942	72,942	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,331,372	\$ 2,331,372	\$ 188,230	8.07%	\$ 193,266	8.23%
Appropriations:						
Financial Services	\$ 2,331,372	\$ 2,331,372	\$ 9,507	0.41%	\$ 47,969	2.04%
TOTAL APPROPRIATIONS	\$ 2,331,372	\$ 2,331,372	\$ 9,507	0.41%	\$ 47,969	2.04%
Projected Net Position December 31	\$ 2,614,931	\$ 2,614,931				
Estimated Net Position as of Report Date			\$ 2,866,596			

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 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 1,157,662	\$ 1,157,662	\$ 1,157,662			
Revenues:						
Charges for Services	\$ 9,542,250	\$ 9,542,250	\$ 593,213	6.22%	\$ 662,720	7.57%
Miscellaneous	292,000	292,000	2,140	0.73%	-	0.00%
Other Financing Sources	-	-	800	-	-	-
TOTAL REVENUES	\$ 9,834,250	\$ 9,834,250	\$ 596,153	6.06%	\$ 662,720	7.27%
Appropriations:						
Support Services	\$ 8,445,343	\$ 8,430,899	\$ 555,763	6.59%	\$ 555,414	6.82%
Non-Departmental:						
Reserves - Compensation	131,000	131,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	419,500	419,500	34,958	8.33%	55,417	8.33%
Total Non-Departmental	554,500	554,500	34,958	6.30%	55,417	7.69%
Appropriations without Working Capital Reserve	8,999,843	8,985,399	590,721	6.57%	610,831	6.89%
Working Capital Reserve	834,407	848,851	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,834,250	\$ 9,834,250	\$ 590,721	6.01%	\$ 610,831	6.70%
Projected Net Position December 31	\$ 1,992,069	\$ 2,006,513				
Estimated Net Position as of Report Date			\$ 1,163,094			

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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 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 32,587,204	\$ 32,587,204	\$ 32,587,204			
Revenues:						
Charges for Services	\$ 72,217,516	\$ 72,217,516	\$ 5,527,026	7.65%	\$ 7,577,504	11.42%
Investment Income	98,350	98,350	22,289	22.66%	55,824	10.34%
Miscellaneous	-	-	18,759	-	122,687	-
Revenues without Use of Net Position	72,315,866	72,315,866	5,568,074	7.70%	7,756,015	11.60%
Use of Net Position	2,766,183	2,766,183	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,082,049	\$ 75,082,049	\$ 5,568,074	7.42%	\$ 7,756,015	11.49%
Appropriations:						
Human Resources	\$ 75,072,049	\$ 75,072,049	\$ 6,258,702	8.34%	\$ 6,007,303	8.90%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 75,082,049	\$ 75,082,049	\$ 6,258,702	8.34%	\$ 6,007,303	8.90%
Projected Net Position December 31	\$ 29,821,021	\$ 29,821,021				
Estimated Net Position as of Report Date			\$ 31,896,576			

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Risk Management Fund (602)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 4,221,481	\$ 4,221,481	\$ 4,221,481			
Revenues:						
Charges for Services	\$ 7,861,423	\$ 7,861,423	\$ 655,119	8.33%	\$ 570,833	8.33%
Investment Income	23,885	23,885	6,853	28.69%	14,481	9.78%
Miscellaneous	-	-	-	-	5	-
Revenues without Use of Net Position	7,885,308	7,885,308	661,972	8.40%	585,319	8.36%
Use of Net Position	1,968,448	1,968,448	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,853,756	\$ 9,853,756	\$ 661,972	6.72%	\$ 585,319	6.16%
Appropriations:						
Financial Services	\$ 9,843,756	\$ 9,843,756	\$ 4,448,571	45.19%	\$ 3,381,951	35.67%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,853,756	\$ 9,853,756	\$ 4,448,571	45.15%	\$ 3,381,951	35.61%
Projected Net Position December 31	\$ 2,253,033	\$ 2,253,033				
Estimated Net Position as of Report Date			\$ 434,882			

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Workers' Compensation Fund (604)

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

	FY 2021				FY 2020	
	2021 Adopted Budget	Current Annual Budget as of 01/31/2021	Actuals YTD as of 01/31/2021	% Actual to Current Budget	Actuals YTD as of 01/31/2020	% Actual to 01/31/2020 Budget
Estimated Net Position January 1	\$ 8,541,706	\$ 8,541,706	\$ 8,541,706			
Revenues:						
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 333,333	8.33%	\$ 291,667	8.33%
Investment Income	35,125	35,125	5,729	16.31%	20,567	10.16%
Miscellaneous	-	-	-	-	5,275	-
Revenues without Use of Net Position	4,035,125	4,035,125	339,062	8.40%	317,509	8.58%
Use of Net Position	1,539,491	1,539,491	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,574,616	\$ 5,574,616	\$ 339,062	6.08%	\$ 317,509	5.68%
Appropriations:						
Human Resources	\$ 5,564,616	\$ 5,564,616	\$ 663,756	11.93%	\$ 657,243	11.79%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,574,616	\$ 5,574,616	\$ 663,756	11.91%	\$ 657,243	11.77%
Projected Net Position December 31	\$ 7,002,215	\$ 7,002,215				
Estimated Net Position as of Report Date			\$ 8,217,012			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 1/31/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Use of Fund Balance	\$ 18,864,373	\$ 18,559,107	\$ (305,266)	To adjust budget for 90 day job vacancies.	\$ (305,266)	\$ (305,266)
<i>Total: General Fund</i>			(305,266)		(305,266)	(305,266)
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	2,274,605	2,118,686	(155,919)	To adjust budget for 90 day job vacancies.	(155,919)	(155,919)
<i>Total: Development and Enforcement Services District Fund</i>			(155,919)		(155,919)	(155,919)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	19,316,251	19,265,465	(50,786)	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	2,100
				To adjust budget for 90 day job vacancies.	(52,886)	(52,886)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(50,786)		(50,786)	(50,786)
Police Services District Fund (106)						
Use of Fund Balance	22,450,197	22,384,592	(65,605)	To adjust budget for 90 day job vacancies.	(65,605)	(65,605)
<i>Total: Police Services District Fund</i>			(65,605)		(65,605)	(65,605)
Recreation Fund (105)						
Use of Fund Balance	10,344,759	10,299,169	(45,590)	To adjust budget for 90 day job vacancies.	(45,590)	(45,590)
<i>Total: Recreation Fund</i>			(45,590)		(45,590)	(45,590)
Street Lighting Fund (002)						
Charges for Services	8,939,212	8,944,443	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	1,841	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	3,390
<i>Total: Street Lighting Fund</i>			5,231		5,231	5,231

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Miscellaneous	1,190,000	1,224,797	34,797	GCID20201189 Approval for the Chairman to execute the 6th Amendment to the Lease Agreement between Gwinnett County and Gwinnett Aero, LLC.	30,239	30,239
				GCID20201190 Approval for the Chairman to execute the 2nd Amendment to the Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	3,168	3,168
				GCID20201191 Approval for the Chairman to execute the 5th Amendment to the Lease Agreement between Gwinnett County and LZU Hangar, LLC.	1,390	1,390
				Total: Miscellaneous	34,797	34,797
Use of Net Position	290,598	255,801	(34,797)	GCID20201189 Approval for the Chairman to execute the 6th Amendment to the Lease Agreement between Gwinnett County and Gwinnett Aero, LLC.	(30,239)	(30,239)
				GCID20201190 Approval for the Chairman to execute the 2nd Amendment to the Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc.	(3,168)	(3,168)
				GCID20201191 Approval for the Chairman to execute the 5th Amendment to the Lease Agreement between Gwinnett County and LZU Hangar, LLC.	(1,390)	(1,390)
				Total: Use of Net Position	(34,797)	(34,797)
<i>Total: Airport Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Use of Net Position	1,069,505	1,021,279	(48,226)	To adjust budget for 90 day job vacancies.	(48,226)	(48,226)
<i>Total: Stormwater Operating Fund</i>			(48,226)		(48,226)	(48,226)
Water and Sewer Operating Fund (501)						
Charges for Services	347,235,676	347,435,676	200,000	GCID20201136 Approval for the Chairman 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	200,000
<i>Total: Water and Sewer Operating Fund</i>			200,000		200,000	200,000
Total Revenue Budget Adjustments			\$ (466,161)		\$ (466,161)	\$ (466,161)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS
AS OF 1/31/2021

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 2,205,659	\$ 2,172,656	\$ (33,003)	To adjust budget for 90 day job vacancies.	\$ (33,003)	\$ (33,003)
Financial Services	10,025,621	10,021,269	(4,352)	To adjust budget for 90 day job vacancies.	(4,352)	(4,352)
Transportation	24,892,267	24,688,399	(203,868)	To adjust budget for 90 day job vacancies.	(203,868)	(203,868)
Corrections	20,098,149	20,089,609	(8,540)	Transfer from Non-Departmental: Inmate Medical Reserve.	18,000	18,000
				To adjust budget for 90 day job vacancies.	(26,540)	(26,540)
				Total: Corrections	(8,540)	(8,540)
Community Services	16,956,874	16,929,827	(27,047)	To adjust budget for 90 day job vacancies.	(27,047)	(27,047)
Community Services - Elections	5,422,418	5,411,962	(10,456)	To adjust budget for 90 day job vacancies.	(10,456)	(10,456)
Juvenile Court	8,787,291	9,256,591	469,300	Transfer from Non-Departmental: Court Reporters Reserve.	54,300	54,300
				Transfer from Non-Departmental: Indigent Defense Reserve.	352,000	352,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	63,000	63,000
				Total: Juvenile Court	469,300	469,300
Sheriff	111,219,047	111,841,547	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	622,500	622,500
				Total: Sheriff	622,500	622,500
Judiciary	26,844,236	29,193,736	2,349,500	Transfer from Non-Departmental: Indigent Defense Reserve.	2,072,000	2,072,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	277,500	277,500
				Total: Judiciary	2,349,500	2,349,500
Probate Court	3,384,893	3,467,393	82,500	Transfer from Non-Departmental: Court Interpreters Reserve.	2,500	2,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	80,000	80,000
				Total: Probate Court	82,500	82,500
Solicitor General	6,494,601	6,495,101	500	Transfer from Non-Departmental: Court Reporters Reserve.	500	500

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Reserves - Court Interpreters	751,750	408,750	(343,000)	Transfer to Juvenile Court.	(63,000)	(63,000)
				Transfer to Judiciary.	(277,500)	(277,500)
				Transfer to Probate Court.	(2,500)	(2,500)
				Total: Reserves - Court Interpreters	(343,000)	(343,000)
Reserves - Court Reporters	223,121	168,321	(54,800)	Transfer to Juvenile Court.	(54,300)	(54,300)
				Transfer to Solicitor General.	(500)	(500)
				Total: Reserves - Court Reporters	(54,800)	(54,800)
Reserves - Indigent Defense	5,630,000	3,126,000	(2,504,000)	Transfer to Juvenile Court.	(352,000)	(352,000)
				Transfer to Judiciary.	(2,072,000)	(2,072,000)
				Transfer to Probate Court.	(80,000)	(80,000)
				Total: Reserves - Indigent Defense	(2,504,000)	(2,504,000)
Reserves - Prisoner Medical	1,503,799	863,299	(640,500)	Transfer to Corrections.	(18,000)	(18,000)
				Transfer to Sheriff.	(622,500)	(622,500)
				Total: Reserves - Prisoner Medical	(640,500)	(640,500)
			(3,542,300)	Total: Non-Departmental	(3,542,300)	(3,542,300)
<i>Total: General Fund</i>			(305,266)		(305,266)	(305,266)
Development and Enforcement Services District Fund (104)						
Planning and Development	13,189,021	13,033,102	(155,919)	To adjust budget for 90 day job vacancies.	(155,919)	(155,919)
<i>Total: Development and Enforcement Services District Fund</i>			(155,919)		(155,919)	(155,919)
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,110,620	1,089,740	(20,880)	To adjust budget for 90 day job vacancies.	(20,880)	(20,880)
Fire and Emergency Services	137,315,973	137,286,067	(29,906)	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	2,100
				To adjust budget for 90 day job vacancies.	(32,006)	(32,006)
				Total: Fire and Emergency Services	(29,906)	(29,906)
<i>Total: Fire and Emergency Services District Fund</i>			(50,786)		(50,786)	(50,786)
Police Services District Fund (106)						
Police Services	134,129,516	134,188,911	59,395	Transfer from Non-Departmental: Inmate Medical	125,000	125,000
				To adjust budget for 90 day job vacancies.	(65,605)	(65,605)
				Total: Police Services	59,395	59,395
Recorder's Court	2,105,796	2,159,796	54,000	Transfer from Non-Departmental: Indigent Defense Reserve.	14,000	14,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	40,000	40,000
				Total: Recorder's Court	54,000	54,000

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental	5,108,250	4,929,250	(179,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(14,000)	(14,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	(40,000)	(40,000)
				Transfer to Police Services - From Inmate Medical Reserve.	(125,000)	(125,000)
				Total: Non-Departmental	(179,000)	(179,000)
<i>Total: Police Services District Fund</i>			(65,605)		(65,605)	(65,605)
Recreation Fund (105)						
Community Services	47,555,893	47,510,303	(45,590)	To adjust budget for 90 day job vacancies.	(45,590)	(45,590)
<i>Total: Recreation Fund</i>			(45,590)		(45,590)	(45,590)
Street Lighting Fund (002)						
Transportation	8,385,664	8,390,895	5,231	GCID20201169 Approval of incorporation into the Gwinnett County Street Lighting Program, Berkeley Creek, estimated upfront capital installation cost of \$22,814.76, estimated annual revenue and operating cost of \$1,840.80. Installation is funded 100% from the 2017 SPLOST Program.	1,841	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	3,390
<i>Total: Street Lighting Fund</i>			5,231		5,231	5,231
Stormwater Operating Fund (590)						
Water Resources	30,516,266	30,468,040	(48,226)	To adjust budget for 90 day job vacancies.	(48,226)	(48,226)
<i>Total: Stormwater Operating Fund</i>			(48,226)		(48,226)	(48,226)
Water and Sewer Operating Fund (501)						
Planning and Development	985,526	974,427	(11,099)	To adjust budget for 90 day job vacancies.	(11,099)	(11,099)
Water Resources	363,461,506	363,125,360	(336,146)	To adjust budget for 90 day job vacancies.	(336,146)	(336,146)

Department/Fund	2021 Adopted Budget	2021 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Working Capital Reserve	2,640,762	3,188,007	547,245	GCID20201136 Approval for the Chairman 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	200,000
				To adjust budget for 90 day job vacancies.	347,245	347,245
				Total: Working Capital Reserve	547,245	547,245
<i>Total: Water and Sewer Operating Fund</i>			200,000		200,000	200,000
Administrative Support Fund (665)						
County Administration	5,578,690	5,558,098	(20,592)	To adjust budget for 90 day job vacancies.	(20,592)	(20,592)
Financial Services	11,685,010	11,655,418	(29,592)	To adjust budget for 90 day job vacancies.	(29,592)	(29,592)
Information Technology	47,226,935	47,153,725	(73,210)	To adjust budget for 90 day job vacancies.	(73,210)	(73,210)
Law	2,824,829	2,793,461	(31,368)	To adjust budget for 90 day job vacancies.	(31,368)	(31,368)
Support Services	18,835,886	18,829,451	(6,435)	To adjust budget for 90 day job vacancies.	(6,435)	(6,435)
Working Capital Reserve	13,332	174,529	161,197	To adjust budget for 90 day job vacancies.	161,197	161,197
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management Fund (610)						
Support Services	8,445,343	8,430,899	(14,444)	To adjust budget for 90 day job vacancies.	(14,444)	(14,444)
Working Capital Reserve	834,407	848,851	14,444	To adjust budget for 90 day job vacancies.	14,444	14,444
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (466,161)		\$ (466,161)	\$ (466,161)