



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MAY 31, 2020
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

TO: Charlotte Nash, Chairman
District Commissioners
Glenn Stephens, County Administrator
Phil Hoskins, Deputy County Administrator

FROM: Maria Woods
CFO/Director of Financial Services

DATE: June 25, 2020

SUBJECT: Monthly Financial Report for the Period Ended May 31, 2020

This report, which includes unaudited information for the fiscal year through May 2020, 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 12 |
| Budget Adjustments by Fund Schedule | Page 55 |

EXECUTIVE SUMMARY

This report begins with a brief overview of financial activity causing noteworthy variances from a year-over-year or budget versus actual perspective. The overview is followed by a discussion of notable events that occurred in May and early June, including the completion of the actuarial reports on the County's Defined Benefit Pension and Other Post-Employment Benefit Plans and the continuation of fiscal year 2021 budget preparation.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 10, followed by a brief overview of financial activity in other funds causing noteworthy variances from a year-over-year or budget versus actual perspective and a summary of recurring monthly financial trends. 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

Revenues and expenditures in the General Fund and the Police Services District Fund reflect significant year-over-year variances due to a new Service Delivery Strategy agreement which resulted in the movement of the License and Permitting Section of Planning and Development from the Police Services District Fund to the General Fund in April, effective as of January 1, 2020. These variances are noted under the individual fund discussions.

The County continues to experience the financial impact of the COVID-19 pandemic. Revenues with year-over-year decreases that appear to be related to the pandemic include:

- Occupation taxes and licenses and permit revenues, due to extending the business license due date from April 1 to July 1
- Charges for services in the General Fund, primarily due to decreases in judicial revenues, Work Release fees, and Tax Commissioner revenues
- Fines and forfeitures in the General Fund and the Police Services District Fund, partially due to reduced activity in the courts
- Charges for services and miscellaneous revenues in the Recreation Fund, due to the cancellation of classes and facility rentals in accordance with social distancing guidelines
- Hotel/motel tax revenues in the Tourism Fund, due to lower occupancy rates and lower average daily room rates
- Charges for services in the Local Transit Operating Fund, due to the temporary suspension of fare box collections to accommodate social distancing. Bus passengers must enter and exit through the rear doors to give space to the driver, and therefore do not have access to the fare box.

Due to deferred or lost revenues resulting from the COVID-19 pandemic, transfers to capital from the General, Fire and Emergency Medical Services District, Police Services District, Stormwater Operating, and Recreation Funds have been postponed until the fourth quarter to ensure adequate fund balance/equity remains in the funds.

General operating expenditures such as travel and training, general operating supplies, and utilities have also been affected by the pandemic. Travel and training expenditures across all operating funds are down approximately \$580,200, or 53 percent, compared to this same time last year because many training sessions have been cancelled or held virtually. Expenditures for utilities and general office

supplies are down approximately \$739,400 and \$56,000, respectively, as fewer employers are working in the office.

The County expects the financial impact of the COVID-19 pandemic to continue, and other revenues and expenditures will be affected. Staff is closely monitoring the situation and will continue to report the financial impact of the pandemic.

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

The County's actuarial firm, Cavanaugh McDonald Consulting, LLC, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefit Plans. As of January 1, 2020, the DB Pension Plan is funded at 79.90 percent, which is up from last year's funding level of 72.23 percent, and the County's OPEB Plan is funded at 72.39 percent, which is up from last year's funding level of 59.39 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

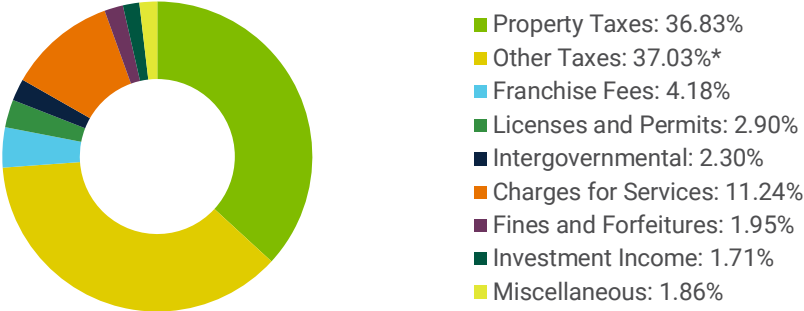
2021 Budget Preparation

Departments have submitted their technology and capital budget requests, and the capital review team convened on June 15 to begin the evaluation process. Departments are currently developing their fiscal year 2021 operating budgets and will submit them in mid-July.

GENERAL FUND (PAGE 12)

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 2020 YTD REVENUES BY CATEGORY



Contributions and Donations and Other Financing Sources are too small to appear in the chart.

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

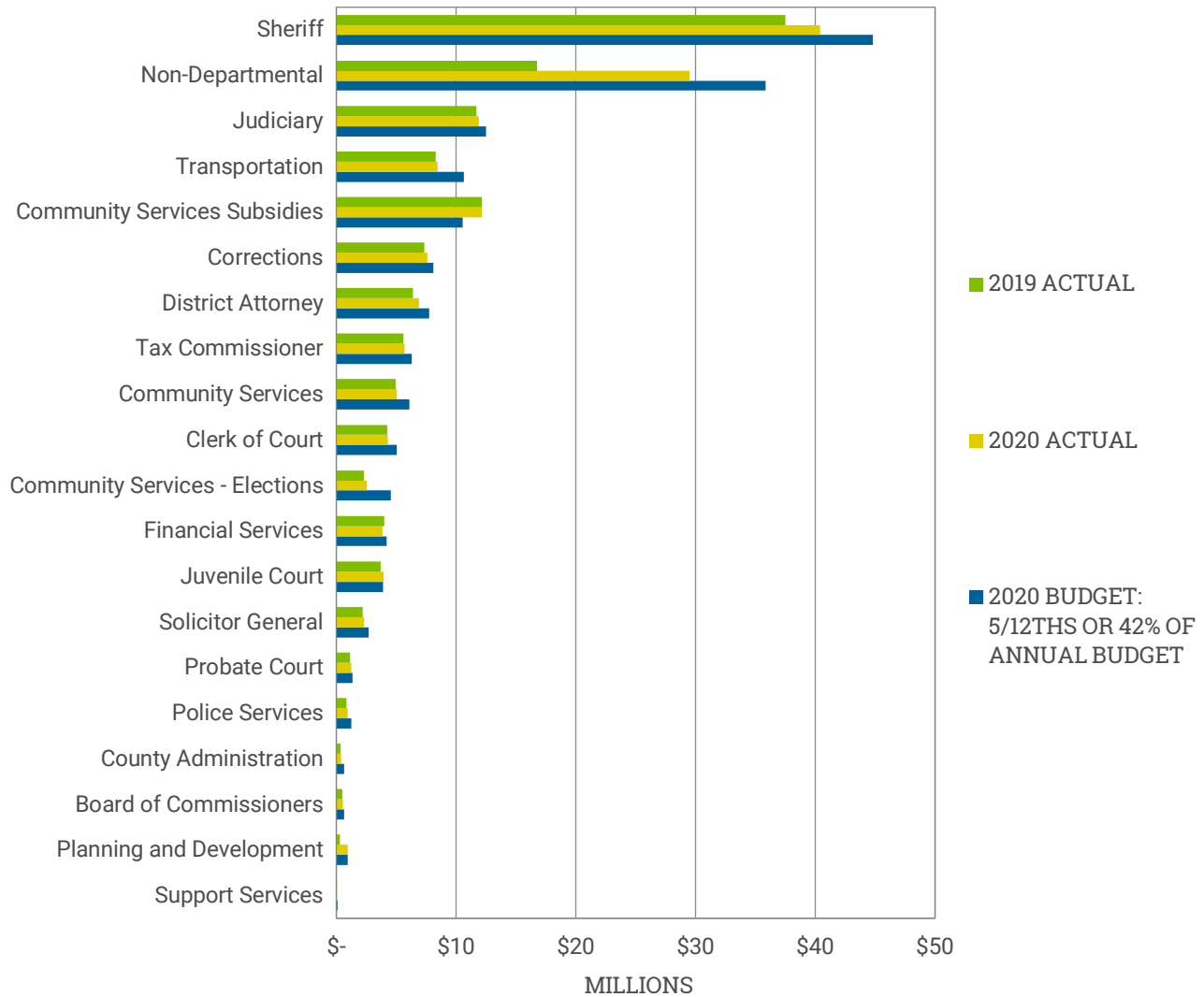
Current year motor vehicle taxes and prior year property taxes make up 36.8 percent of year-to-date revenues in the General Fund. Total property tax revenues make up approximately 70 percent of the fund’s budgeted revenues, so the property tax percentage will increase when current year property taxes are collected later in the year.

General Fund revenues are up approximately \$11.7 million over this same time last year, primarily due to revenue transfers associated with moving the License and Permitting Section of Planning and Development to the General Fund as a result of a new Service Delivery Strategy agreement. The General Fund now reflects \$14.1 million in occupation taxes, \$2.2 million in franchise fees, and \$1.5 million in licenses and permits.

Revenues in the General Fund related to title ad valorem taxes reflect a \$2.0 million increase over this same time last year. The increase is due in part to a new law that went into effect July 1, 2019 that increased the local government share of TAVT from 52.44 percent to 65 percent. Additionally, excise taxes on beer, wine, distilled spirits, and mixed drinks are up \$1.7 million over last year.

The aforementioned increases are partially offset by decreases in charges for services, fines and forfeitures, investment income, contributions and donations, and other financing sources. The revenue category reflecting the greatest decrease is other financing sources. In 2019, the 2003 General Obligation Bond Debt Service Fund was closed and the remaining cash of \$8.5 million was transferred to the General Fund.

**GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2019 – 2020 YTD EXPENDITURES**



Non-departmental expenditures in the General Fund are up approximately \$12.7 million compared to this same time last year, primarily due to a nearly \$12.0 million increase in the contribution to capital and a \$3.2 million increase in other governmental agencies. A \$9.9 million contribution to capital was made in April related to the movement of license and revenue activities from the Police Services District Fund to the General Fund, and \$3.2 million in payments to Gwinnett’s cities were made in accordance with the new SDS agreement. Additionally, a \$400,000 payment to Partnership Gwinnett that was made in May this year was made in July last year. The year-over-year increases in non-departmental expenditures are partially offset by decreases in contributions to airport and local transit, as well as decreases in expenditures for the maintenance of our 800 MHZ radio system. Expenditures for the maintenance of our 800 MHZ radio system are lower than this same time last year because expenditures were applied as a lump sum in May last year, but they are being allocated monthly this year.

Community Services Subsidies are currently over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, most Community Services subsidy recipients have received their first two quarterly

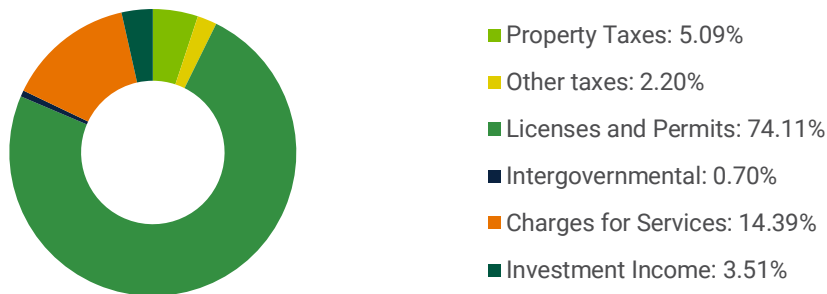
subsidies for 2020. From a year-over-year perspective, subsidy payments to the Atlanta Regional Commission are \$242,600 lower than this same time last year due to timing—three quarterly payments were made at this same time in 2019, whereas the first two quarterly payments were made in 2020. Community Services subsidy payments for Indigent Medical and the Gwinnett Sexual Assault Center, now called Mosaic Georgia, are also down compared to last year. Due to a shift in hospital ownership, no Indigent Medical subsidy payments will be made in 2020. Subsidy payments to Mosaic Georgia are now being made by the Police Services District Fund; therefore, they reflect \$0 expended from the General Fund in 2020.

Planning and Development expenditures in the General Fund are up approximately \$676,800 over this same time last year, primarily due to the transition of the Licensing and Permits Section from the Police Services District Fund to the General Fund.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

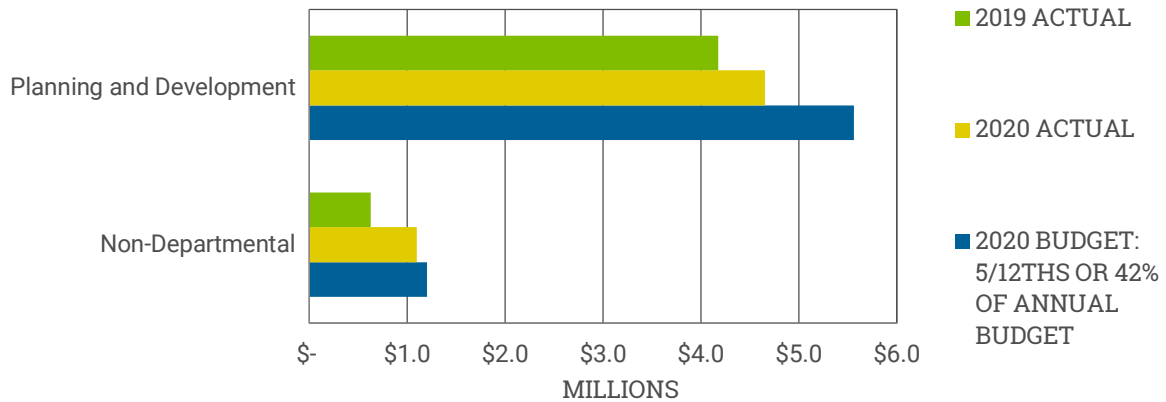
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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

**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
2020 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 47 percent of the fund’s annual revenue budget.

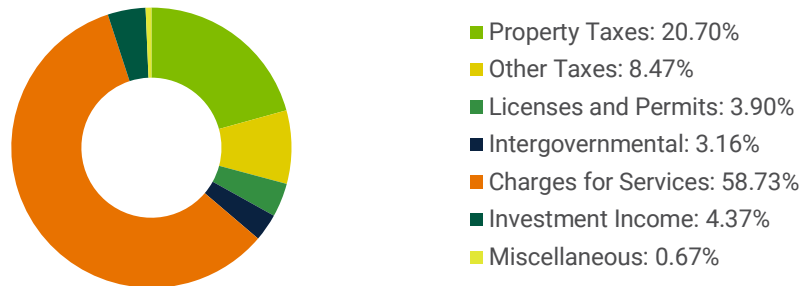
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2019 – 2020 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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
2020 YTD REVENUES BY CATEGORY**

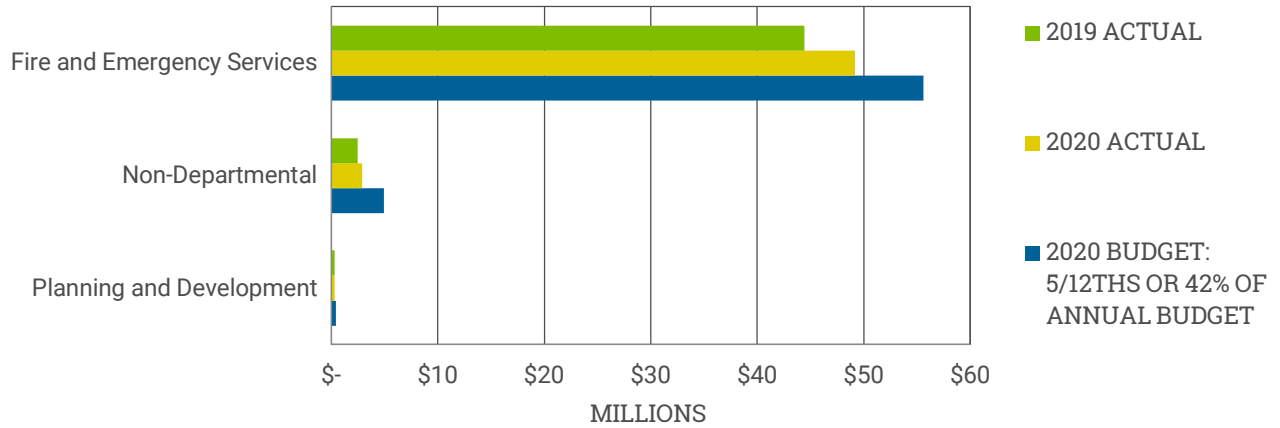


Contributions and Donations are too small to appear in the chart.

Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the primary revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 70 percent of the fund’s annual revenue budget.

Charges for services in the Fire and EMS District Fund are down approximately \$1.2 million, or 20.5 percent, compared to this same time last year, primarily due to a decline in the number of ambulance transports. Ambulance transports have decreased by approximately 1,700 compared to this same time last year.

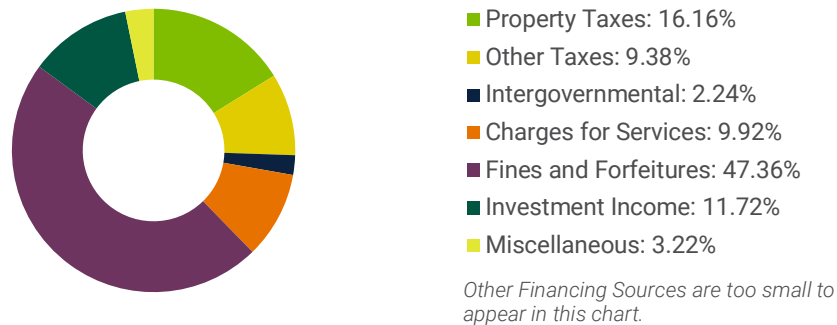
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2019 – 2020 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 17)

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.

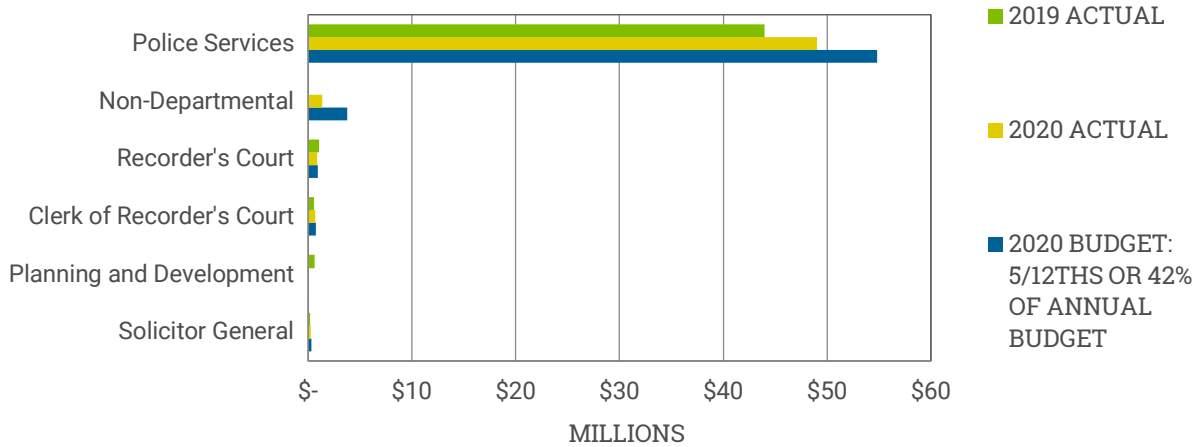
**POLICE SERVICES DISTRICT FUND
2019 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from fines and forfeitures, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 53 percent of the fund’s annual revenue budget.

Revenues in the Police Services District Fund are down approximately \$21.9 million compared to this same time last year, primarily due to revenue transfers associated with moving the License and Permitting Section of Planning and Development to the General Fund.

**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2019 – 2020 YTD EXPENDITURES**

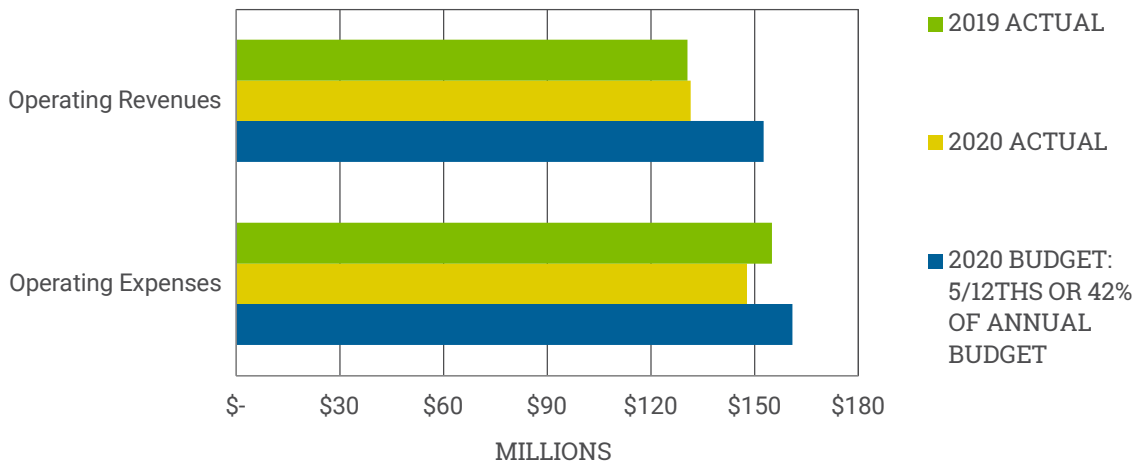


Non-departmental expenditures in the Police Services District Fund are up approximately \$1.4 million over last year, primarily due to transfers to capital made this year.

WATER & SEWER OPERATING FUND (PAGE 48)

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

**WATER AND SEWER OPERATING FUND
MAY 2019 – 2020 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$974,400, or 0.7 percent, compared to this same time last year. This is primarily attributable to increases in water retail revenues, sewer retail revenues, sewer surcharges, and conservation surcharges. These increases are partially offset by decreases in investment income, water wholesale revenues, late fees, and system development charges. Water consumption is up approximately 1.6 percent compared to this same time last year.

Although year-to-date revenues are coming in higher than this same time last year, they are approximately \$21.1 million, or 13.9 percent, under budget based on the percentage of the fiscal year that has lapsed. This is partially because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2019. This will cause revenues to appear understated when compared to budget until year end. High rainfall levels and the COVID-19 pandemic are also contributing to revenues coming in under budget. When the Department of Water Resources developed their budget last year, they projected revenue increases in 2020. However, due to the rainy weather and COVID-19 pandemic, which have negatively affected commercial revenues and system development charges, revenues have begun to decline.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$7.1 million, or 4.6 percent, compared to this same time last year. The year-over-year decrease in operating expenses is primarily attributable to a decrease in the transfer to the Renewal and Extension capital fund for future capital needs.

Expenses are approximately \$13.1 million, or 8.2 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 personal services, professional services, and contracted repair and maintenance services.

OTHER FUNDS

Expenses in the Local Transit Operating Fund are down approximately \$1.7 million, or 24.5 percent, compared to this same time last year, primarily due to a \$1.1 million reduction in transfers to the Renewal and Extension Fund and the timing of payments to our transit services provider. At this same time last year, payments were made through April, but this year payments have been made through March with the exception of one small April payment.

Water Resources expenses in the Stormwater Operating Fund are down approximately \$7.2 million. This is primarily due to lower planned contributions to capital this year as well as the pausing of capital transfers, as mentioned on page 2.

RECURRING MONTHLY FINANCIAL TRENDS

Tax revenues in the Recreation Fund are down approximately \$636,600 compared to this same time last year. This is due to House Bill 329, effective July 1, 2019, which requires title ad valorem taxes to be collected in the General Fund. Prior to July 1, 2019, the Recreation Fund received a portion of TAVT.

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

Charges for services revenues in the E-911 Fund reflect a decrease of \$3.7 million compared to this same time last year. This is due to legislation that changed the collection process and affected the timing of when the E-911 revenues are received. Prior to the new law, receipts from service providers did not follow a consistent pattern, whereas now they are received monthly from the state, but lag by two

months. January and February 2020 receipts were related to 2019 activity, and therefore were recorded in 2019.

Information Technology expenses in the Administrative Support Fund are up approximately \$2.2 million, or 16.2 percent, over this same time last year, primarily due to the purchase of network and security equipment and an increase in technical outsourced services. Technical outsourced services are up this year due to department vacancies. The Department of Information Technology Services is utilizing third party technology companies to help meet demand for services.

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

General Fund (001)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|---------------------------------------|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 176,321,968 | \$ 176,321,968 | \$ 176,321,968 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 288,883,228 | \$ 315,727,998 | \$ 40,731,714 | 12.90% | \$ 20,893,002 | 8.22% |
| Licenses and Permits | 400,000 | 4,689,700 | 1,515,303 | 32.31% | 158,078 | 43.51% |
| Intergovernmental | 3,807,049 | 3,807,049 | 1,200,271 | 31.53% | 1,068,625 | 28.20% |
| Charges for Services | 26,605,078 | 26,609,078 | 5,867,684 | 22.05% | 6,587,868 | 23.17% |
| Fines and Forfeitures | 3,633,616 | 3,633,616 | 1,016,329 | 27.97% | 1,237,503 | 33.73% |
| Investment Income | 1,535,206 | 1,535,206 | 893,947 | 58.23% | 1,166,111 | 67.47% |
| Contributions and Donations | 154,514 | 157,122 | 5,155 | 3.28% | 20,179 | 19.65% |
| Miscellaneous | 1,708,748 | 2,208,748 | 970,086 | 43.92% | 845,465 | 47.68% |
| Other Financing Sources | 165,000 | 165,000 | 78,742 | 47.72% | 8,634,880 | 99.23% |
| Revenues without Use of Fund Balance | 326,892,439 | 358,533,517 | 52,279,231 | 14.58% | 40,611,711 | 13.41% |
| Use of Fund Balance | 41,968,485 | 44,387,183 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 368,860,924 | \$ 402,920,700 | \$ 52,279,231 | 12.98% | \$ 40,611,711 | 12.08% |
| Appropriations: | | | | | | |
| Board of Commissioners | \$ 1,530,301 | \$ 1,530,301 | \$ 548,500 | 35.84% | \$ 494,822 | 38.47% |
| County Administration | 1,559,463 | 1,559,463 | 385,211 | 24.70% | 365,379 | 26.06% |
| Financial Services | 10,007,377 | 10,007,377 | 3,858,485 | 38.56% | 3,985,448 | 40.91% |
| Tax Commissioner | 15,162,195 | 15,162,195 | 5,689,028 | 37.52% | 5,606,740 | 39.12% |
| Transportation | 25,616,315 | 25,520,690 | 8,422,500 | 33.00% | 8,283,960 | 35.21% |
| Planning and Development | 759,534 | 2,312,492 | 967,964 | 41.86% | 291,163 | 39.61% |
| Police Services | 2,965,733 | 2,965,733 | 945,340 | 31.88% | 821,043 | 33.01% |
| Corrections | 19,535,463 | 19,439,556 | 7,603,609 | 39.11% | 7,323,378 | 40.34% |
| Community Services | 14,705,354 | 14,618,341 | 5,036,583 | 34.45% | 4,955,786 | 37.66% |
| Community Services Subsidies: | | | | | | |
| Atlanta Regional Commission | 1,204,895 | 1,204,895 | 510,190 | 42.34% | 752,828 | 68.73% |
| Board of Health | 1,574,641 | 1,574,641 | 786,733 | 49.96% | 787,321 | 50.00% |
| Coalition for Health & Human Services | 235,088 | 235,088 | 117,544 | 50.00% | 117,544 | 50.00% |
| Dept of Family & Children's Services | 660,638 | 660,638 | 330,319 | 50.00% | 330,319 | 50.00% |
| Forestry | 8,698 | 8,698 | 7,358 | 84.59% | 7,358 | 84.59% |
| Gwinnett Sexual Assault Center | - | - | - | - | 100,000 | 50.00% |
| Indigent Medical | 225,000 | 225,000 | - | 0.00% | 112,500 | 50.00% |
| Library In-House Services | 1,136,007 | 1,136,007 | 301,063 | 26.50% | 256,493 | 32.44% |
| Library Subsidy | 19,412,926 | 19,412,926 | 9,706,463 | 50.00% | 9,305,465 | 50.00% |
| Mental Health | 793,341 | 793,341 | 396,711 | 50.01% | 396,671 | 50.00% |
| Total Community Services Subsidies | 25,251,234 | 25,251,234 | 12,156,381 | 48.14% | 12,166,499 | 50.29% |
| Community Services - Elections | 11,013,658 | 10,956,254 | 2,525,833 | 23.05% | 2,286,400 | 48.78% |
| Juvenile Court | 8,702,916 | 9,354,920 | 3,945,767 | 42.18% | 3,670,542 | 41.09% |
| Sheriff | 106,922,315 | 107,544,815 | 40,423,445 | 37.59% | 37,516,122 | 36.85% |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

General Fund (001)

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

| | FY 2020 | | | | FY 2019 | |
|-------------------------------|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Clerk of Court | 12,123,106 | 12,123,106 | 4,311,080 | 35.56% | 4,260,777 | 35.94% |
| Judiciary | 27,447,287 | 29,988,820 | 11,886,222 | 39.64% | 11,719,057 | 42.73% |
| Probate Court | 3,177,490 | 3,261,970 | 1,219,728 | 37.39% | 1,150,133 | 38.01% |
| District Attorney | 18,647,243 | 18,647,243 | 6,882,254 | 36.91% | 6,378,857 | 38.93% |
| Solicitor General | 6,428,565 | 6,429,065 | 2,307,527 | 35.89% | 2,207,020 | 38.61% |
| Support Services | 165,842 | 165,842 | 58,997 | 35.57% | 58,193 | 35.96% |
| Non-Departmental: | | | | | | |
| Contingency | 2,434,635 | 2,434,635 | - | 0.00% | - | 0.00% |
| Contribution to Airport | 40,000 | 40,000 | 16,667 | 41.67% | 519,290 | 41.67% |
| Contribution to Capital | 22,951,335 | 52,536,847 | 17,512,282 | 33.33% | 5,555,100 | 41.67% |
| Contribution to Local Transit | 11,750,000 | 11,750,000 | 4,895,833 | 41.67% | 5,452,917 | 41.67% |
| Food Insecurity | 150,000 | 150,000 | - | 0.00% | - | - |
| Grant Match | 100,000 | 100,000 | - | 0.00% | - | 0.00% |
| Gwinnett Hospital Authority | 1,000,000 | 1,000,000 | 1,000,000 | 100.00% | 1,000,000 | 100.00% |
| Homelessness Initiative | 1,000,000 | 1,000,000 | 980,000 | 98.00% | 954,856 | 95.49% |
| Medical Examiner | 1,321,997 | 1,321,997 | 545,004 | 41.23% | 544,664 | 41.21% |
| Partnership Gwinnett | 500,000 | 500,000 | 400,000 | 80.00% | - | 0.00% |
| Pauper Burial | 150,000 | 150,000 | 57,145 | 38.10% | 43,052 | 21.53% |
| Reserves - Compensation | 3,078,484 | 3,078,484 | - | 0.00% | - | 0.00% |
| Reserves - Court Interpreters | 775,550 | 393,403 | - | 0.00% | - | 0.00% |
| Reserves - Court Reporters | 300,000 | 198,000 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 44,000 | 44,000 | - | 0.00% | - | 0.00% |
| Reserves - Indigent Defense | 6,000,000 | 3,285,820 | - | 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 | 1,670,881 | 1,025,446 | - | 0.00% | - | 0.00% |
| 800 MHZ Maintenance | 2,802,391 | 2,802,391 | 465,119 | 16.60% | 2,225,142 | 85.75% |
| Other Governmental Agencies | 515,000 | 3,715,000 | 3,630,473 | 97.72% | 434,146 | 85.13% |
| Other Miscellaneous | 280,260 | 280,260 | 16,233 | 5.79% | 42,057 | 9.40% |
| Total Non-Departmental | 57,139,533 | 86,081,283 | 29,518,756 | 34.29% | 16,771,224 | 35.50% |
| TOTAL APPROPRIATIONS | \$ 368,860,924 | \$ 402,920,700 | \$ 148,693,210 | 36.90% | \$ 130,312,543 | 38.75% |

Projected Fund Balance December 31

\$ 134,353,483 **\$ 131,934,785**

Fund Balance as of Report Date

\$ 79,907,989

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 12,312,320 | \$ 12,312,320 | \$ 12,312,320 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 7,761,647 | \$ 7,761,647 | \$ 168,551 | 2.17% | \$ 153,333 | 2.09% |
| Licenses and Permits | 4,273,325 | 4,273,325 | 1,714,019 | 40.11% | 1,698,472 | 42.98% |
| Intergovernmental | 40,000 | 40,000 | 16,263 | 40.66% | 16,006 | 30.95% |
| Charges for Services | 573,700 | 573,700 | 332,827 | 58.01% | 368,493 | 88.63% |
| Investment Income | 165,000 | 165,000 | 81,176 | 49.20% | 88,094 | 54.05% |
| Revenues without Use of Fund Balance | 12,813,672 | 12,813,672 | 2,312,836 | 18.05% | 2,324,398 | 18.93% |
| Use of Fund Balance | 3,595,686 | 3,416,665 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 16,409,358</u> | <u>\$ 16,230,337</u> | <u>\$ 2,312,836</u> | 14.25% | <u>\$ 2,324,398</u> | 16.89% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 13,527,529 | \$ 13,348,508 | \$ 4,654,192 | 34.87% | \$ 4,177,134 | 34.50% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 162,496 | 162,496 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 4,000 | 4,000 | - | 0.00% | - | 0.00% |
| Non-Departmental D&E | 2,715,333 | 2,715,333 | 1,095,764 | 40.35% | 629,403 | 39.43% |
| Total Non-Departmental | 2,881,829 | 2,881,829 | 1,095,764 | 38.02% | 629,403 | 38.07% |
| TOTAL APPROPRIATIONS | <u>\$ 16,409,358</u> | <u>\$ 16,230,337</u> | <u>\$ 5,749,956</u> | 35.43% | <u>\$ 4,806,537</u> | 34.93% |
| Projected Fund Balance December 31 | \$ 8,716,634 | \$ 8,895,655 | | | | |
| Fund Balance as of Report Date | | | \$ 8,875,200 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 68,475,988 | \$ 68,475,988 | \$ 68,475,988 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 103,868,630 | \$ 103,868,630 | \$ 2,320,889 | 2.23% | \$ 2,252,319 | 2.24% |
| Licenses and Permits | 915,350 | 915,350 | 310,767 | 33.95% | 411,969 | 48.18% |
| Intergovernmental | 680,000 | 711,225 | 251,712 | 35.39% | 246,227 | 36.29% |
| Charges for Services | 15,618,060 | 15,618,060 | 4,673,475 | 29.92% | 5,880,676 | 37.81% |
| Investment Income | 590,000 | 590,000 | 347,990 | 58.98% | 453,978 | 87.47% |
| Contributions and Donations | - | - | 100 | - | 1,885 | - |
| Miscellaneous | 3,000 | 3,000 | 53,134 | 1,771.13% | 37,135 | 1,856.75% |
| Revenues without Use of Fund Balance | 121,675,040 | 121,706,265 | 7,958,067 | 6.54% | 9,284,189 | 7.65% |
| Use of Fund Balance | 25,190,453 | 24,708,691 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 146,865,493 | \$ 146,414,956 | \$ 7,958,067 | 5.44% | \$ 9,284,189 | 7.42% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 1,006,747 | \$ 1,006,747 | \$ 343,487 | 34.12% | \$ 301,501 | 38.07% |
| Fire and Emergency Services | 133,938,946 | 133,488,409 | 49,164,861 | 36.83% | 44,433,794 | 37.96% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 2,087,201 | 2,087,201 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 112,000 | 112,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Fire EMS Fund | 9,720,599 | 9,720,599 | 2,933,533 | 30.18% | 2,514,450 | 36.15% |
| Total Non-Departmental | 11,919,800 | 11,919,800 | 2,933,533 | 24.61% | 2,514,450 | 34.38% |
| TOTAL APPROPRIATIONS | \$ 146,865,493 | \$ 146,414,956 | \$ 52,441,881 | 35.82% | \$ 47,249,745 | 37.75% |
| Projected Fund Balance December 31 | \$ 43,285,535 | \$ 43,767,297 | | | | |
| Fund Balance as of Report Date | | | \$ 23,992,174 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Loganville EMS District Fund (103)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 689,315 | \$ 689,315 | \$ 689,315 | | | |
| Revenues: | | | | | | |
| Investment Income | \$ 11,500 | \$ 11,500 | \$ 3,613 | 31.42% | \$ 5,446 | 49.51% |
| Revenues without Use of Fund Balance | 11,500 | 11,500 | 3,613 | 31.42% | 5,446 | 49.51% |
| Use of Fund Balance | 42,669 | 42,669 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 54,169 | \$ 54,169 | \$ 3,613 | 6.67% | \$ 5,446 | 12.41% |
| Appropriations: | | | | | | |
| Loganville EMS | \$ 54,169 | \$ 54,169 | \$ 1,680 | 3.10% | \$ 2,239 | 5.10% |
| TOTAL APPROPRIATIONS | \$ 54,169 | \$ 54,169 | \$ 1,680 | 3.10% | \$ 2,239 | 5.10% |
| Projected Fund Balance December 31 | \$ 646,646 | \$ 646,646 | | | | |
| Fund Balance as of Report Date | | | \$ 691,248 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Police Services District Fund (106)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 84,171,262 | \$ 84,171,262 | \$ 84,171,262 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 69,327,847 | \$ 42,483,077 | \$ 1,040,316 | 2.45% | \$ 20,853,943 | 31.10% |
| Insurance Premium Taxes | 35,494,448 | 35,494,448 | - | 0.00% | - | 0.00% |
| Licenses and Permits | 4,289,700 | - | - | - | 1,529,214 | 37.07% |
| Intergovernmental | 287,875 | 287,875 | 91,186 | 31.68% | 87,662 | 30.61% |
| Charges for Services | 1,023,500 | 1,019,500 | 404,281 | 39.65% | 461,823 | 42.62% |
| Fines and Forfeitures | 7,688,555 | 7,688,555 | 1,929,126 | 25.09% | 2,248,639 | 28.46% |
| Investment Income | 1,000,000 | 1,000,000 | 477,419 | 47.74% | 637,637 | 69.31% |
| Miscellaneous | 305,000 | 308,000 | 131,073 | 42.56% | 161,067 | 50.54% |
| Other Financing Sources | - | - | 446 | - | - | 0.00% |
| Revenues without Use of Fund Balance | 119,416,925 | 88,281,455 | 4,073,847 | 4.61% | 25,979,985 | 22.88% |
| Use of Fund Balance | 24,803,228 | 57,212,393 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 144,220,153 | \$ 145,493,848 | \$ 4,073,847 | 2.80% | \$ 25,979,985 | 20.22% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 1,552,958 | \$ - | \$ - | - | \$ 611,364 | 42.46% |
| Police Services | 131,307,314 | 131,554,935 | 49,032,139 | 37.27% | 43,937,633 | 36.87% |
| Recorder's Court | 2,139,896 | 2,210,102 | 896,911 | 40.58% | 1,054,857 | 49.99% |
| Solicitor General | 749,768 | 749,768 | 247,700 | 33.04% | 221,494 | 31.79% |
| Clerk of Recorder's Court | 1,872,197 | 1,872,197 | 697,783 | 37.27% | 581,493 | 34.16% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 2,038,134 | 2,038,134 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 176,000 | 176,000 | - | 0.00% | - | 0.00% |
| Other Governmental Agencies | 120,636 | 120,636 | - | 0.00% | - | 0.00% |
| Non-Departmental Police | 4,263,250 | 6,772,076 | 1,394,677 | 20.59% | - | 0.00% |
| Total Non-Departmental | 6,598,020 | 9,106,846 | 1,394,677 | 15.31% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 144,220,153 | \$ 145,493,848 | \$ 52,269,210 | 35.93% | \$ 46,406,841 | 36.11% |
| Projected Fund Balance December 31 | \$ 59,368,034 | \$ 26,958,869 | | | | |
| Fund Balance as of Report Date | | | \$ 35,975,899 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Recreation Fund (105)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 21,431,904 | \$ 21,431,904 | \$ 21,431,904 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 31,585,995 | \$ 31,585,995 | \$ 696,314 | 2.20% | \$ 1,332,932 | 4.29% |
| Intergovernmental | 202,637 | 202,637 | 65,462 | 32.31% | 62,371 | 30.81% |
| Charges for Services | 5,005,173 | 5,005,173 | 571,066 | 11.41% | 1,930,381 | 39.44% |
| Investment Income | 227,000 | 227,000 | 98,826 | 43.54% | 156,659 | 71.53% |
| Contributions and Donations | 12,900 | 25,900 | 13,000 | 50.19% | 188 | 1.23% |
| Miscellaneous | 2,649,039 | 2,649,039 | 601,397 | 22.70% | 1,053,413 | 41.34% |
| Other Financing Sources | 21,930 | 21,930 | - | 0.00% | - | 0.00% |
| Revenues without Use of Fund Balance | 39,704,674 | 39,717,674 | 2,046,065 | 5.15% | 4,535,944 | 11.64% |
| Use of Fund Balance | 6,694,817 | 6,540,886 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 46,399,491 | \$ 46,258,560 | \$ 2,046,065 | 4.42% | \$ 4,535,944 | 10.17% |
| Appropriations: | | | | | | |
| Community Services | \$ 44,399,215 | \$ 44,258,284 | \$ 13,963,857 | 31.55% | \$ 14,176,651 | 33.44% |
| Support Services | 282,916 | 282,916 | 64,282 | 22.72% | 54,599 | 29.44% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 311,795 | 311,795 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 15,000 | 15,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Recreation Fund | 1,390,565 | 1,390,565 | 458,522 | 32.97% | 815,514 | 41.35% |
| Total Non-Departmental | 1,717,360 | 1,717,360 | 458,522 | 26.70% | 815,514 | 40.03% |
| TOTAL APPROPRIATIONS | \$ 46,399,491 | \$ 46,258,560 | \$ 14,486,661 | 31.32% | \$ 15,046,764 | 33.73% |
| Projected Fund Balance December 31 | \$ 14,737,087 | \$ 14,891,018 | | | | |
| Fund Balance as of Report Date | | | \$ 8,991,308 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Gwinnett Place TAD Fund (165)

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

| | FY 2020 | | | | FY 2019 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 1,734,832 | \$ 1,734,832 | \$ 1,734,832 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 7,318 | - | \$ 46,759 | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 7,318</u> | - | <u>\$ 46,759</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ 1,734,832 | \$ 1,734,832 | | | | |
| Fund Balance as of Report Date | | | \$ 1,742,150 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Indian Trail TAD Fund (162)

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

| | FY 2020 | | | | FY 2019 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 2,032,503 | \$ 2,032,503 | \$ 2,032,503 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 20,345 | - | \$ 17,872 | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 20,345</u> | - | <u>\$ 17,872</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ 2,032,503 | \$ 2,032,503 | | | | |
| Fund Balance as of Report Date | | | \$ 2,052,848 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Jimmy Carter Boulevard TAD Fund (161)

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

| | FY 2020 | | | | FY 2019 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 6,141,835 | \$ 6,141,835 | \$ 6,141,835 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 11,916 | - | \$ 7,456 | - |
| Investment Income | - | - | 26,370 | - | 40,345 | - |
| TOTAL REVENUES | \$ - | \$ - | \$ 38,286 | - | \$ 47,801 | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | \$ - | \$ - | \$ - | - | \$ - | - |
| Projected Fund Balance December 31 | \$ 6,141,835 | \$ 6,141,835 | | | | |
| Fund Balance as of Report Date | | | \$ 6,180,121 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Lake Lucerne TAD Fund (164)

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

| | FY 2020 | | | | FY 2019 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 244,534 | \$ 244,534 | \$ 244,534 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 3,387 | - | \$ 5,728 | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,387</u> | - | <u>\$ 5,728</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ 244,534 | \$ 244,534 | | | | |
| Fund Balance as of Report Date | | | \$ 247,921 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Park Place TAD Fund (163)

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

| | FY 2020 | | | | FY 2019 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 940,779 | \$ 940,779 | \$ 940,779 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 10,574 | - | \$ 6,581 | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,574</u> | - | <u>\$ 6,581</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ 940,779 | \$ 940,779 | | | | |
| Fund Balance as of Report Date | | | \$ 951,353 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

The Exchange at Gwinnett TAD Fund (166)

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

| | FY 2020 | | | | FY 2019 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ - | \$ - | \$ - | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ - | \$ - | | | | |
| Fund Balance as of Report Date | | | \$ - | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Speed Hump Fund (003)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 1,038,261 | \$ 1,038,261 | \$ 1,038,261 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 126,408 | \$ 126,408 | \$ 1,252 | 0.99% | \$ 1,655 | 1.36% |
| Investment Income | 19,500 | 19,500 | 8,119 | 41.64% | 13,939 | 73.36% |
| Revenues without Use of Fund Balance | 145,908 | 145,908 | 9,371 | 6.42% | 15,594 | 11.06% |
| Use of Fund Balance | 289,789 | 289,789 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 435,697 | \$ 435,697 | \$ 9,371 | 2.15% | \$ 15,594 | 3.69% |
| Appropriations: | | | | | | |
| Transportation | \$ 435,697 | \$ 435,697 | \$ 38,216 | 8.77% | \$ 145,210 | 34.39% |
| TOTAL APPROPRIATIONS | \$ 435,697 | \$ 435,697 | \$ 38,216 | 8.77% | \$ 145,210 | 34.39% |
| Projected Fund Balance December 31 | \$ 748,472 | \$ 748,472 | | | | |
| Fund Balance as of Report Date | | | \$ 1,009,416 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Street Lighting Fund (002)

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

| | FY 2020 | | | | FY 2019 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 1,724,246 | \$ 1,724,246 | \$ 1,724,246 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 7,568,042 | \$ 7,587,011 | \$ 47,027 | 0.62% | \$ 59,842 | 0.78% |
| Investment Income | 13,000 | 13,000 | 8,846 | 68.05% | 18,957 | 210.63% |
| Miscellaneous | - | - | 51,521 | - | 2,232 | - |
| TOTAL REVENUES | \$ 7,581,042 | \$ 7,600,011 | \$ 107,394 | 1.41% | \$ 81,031 | 1.05% |
| Appropriations: | | | | | | |
| Transportation | \$ 7,580,514 | \$ 7,599,483 | \$ 2,837,032 | 37.33% | \$ 2,561,049 | 33.86% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 435 | 435 | - | 0.00% | - | - |
| Total Non-Departmental | 435 | 435 | - | 0.00% | - | - |
| Appropriations without Contribution to Fund Balance | 7,580,949 | 7,599,918 | 2,837,032 | 37.33% | 2,561,049 | 33.86% |
| Contribution to Fund Balance | 93 | 93 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 7,581,042 | \$ 7,600,011 | \$ 2,837,032 | 37.33% | \$ 2,561,049 | 33.20% |
| Projected Fund Balance December 31 | \$ 1,724,339 | \$ 1,724,339 | | | | |
| Fund Balance as of Report Date | | | \$ (1,005,392) | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Authority Imaging Fund (020)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 1,984,949 | \$ 1,984,949 | \$ 1,984,949 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 637,382 | \$ 637,382 | \$ 297,839 | 46.73% | \$ 260,752 | 42.95% |
| Investment Income | 2,490 | 2,490 | 686 | 27.55% | 890 | 44.17% |
| TOTAL REVENUES | \$ 639,872 | \$ 639,872 | \$ 298,525 | 46.65% | \$ 261,642 | 29.64% |
| Appropriations: | | | | | | |
| Clerk of Court | \$ - | \$ - | \$ - | - | \$ 367,771 | 41.67% |
| Appropriations without Contribution to Fund Balance | - | - | - | - | 367,771 | 41.67% |
| Contribution to Fund Balance | 639,872 | 639,872 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 639,872 | \$ 639,872 | \$ - | 0.00% | \$ 367,771 | 41.67% |
| Projected Fund Balance December 31 | \$ 2,624,821 | \$ 2,624,821 | | | | |
| Fund Balance as of Report Date | | | \$ 2,283,474 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 544,886 | \$ 544,886 | \$ 544,886 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 118,500 | \$ 118,500 | \$ 58,948 | 49.75% | \$ 46,068 | 40.94% |
| Miscellaneous | 11,700 | 11,700 | 4,213 | 36.01% | 4,936 | 32.91% |
| TOTAL REVENUES | \$ 130,200 | \$ 130,200 | \$ 63,161 | 48.51% | \$ 51,004 | 40.00% |
| Appropriations: | | | | | | |
| Corrections | \$ 73,755 | \$ 73,755 | \$ 24,453 | 33.15% | \$ 3,603 | 16.90% |
| Appropriations without Contribution to Fund Balance | 73,755 | 73,755 | 24,453 | 33.15% | 3,603 | 16.90% |
| Contribution to Fund Balance | 56,445 | 56,445 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 130,200 | \$ 130,200 | \$ 24,453 | 18.78% | \$ 3,603 | 2.83% |
| Projected Fund Balance December 31 | \$ 601,331 | \$ 601,331 | | | | |
| Fund Balance as of Report Date | | | \$ 583,594 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 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 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 773,159 | \$ 773,159 | \$ 773,159 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ 733,979 | \$ 733,979 | \$ 196,439 | 26.76% | \$ 241,959 | 32.00% |
| Investment Income | 2,500 | 2,500 | 1,799 | 71.96% | 570 | 22.80% |
| Revenues without Use of Fund Balance | 736,479 | 736,479 | 198,238 | 26.92% | 242,529 | 31.97% |
| Use of Fund Balance | 201,408 | 201,408 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 937,887</u> | <u>\$ 937,887</u> | <u>\$ 198,238</u> | 21.14% | <u>\$ 242,529</u> | 25.68% |
| Appropriations: | | | | | | |
| District Attorney | \$ 368,150 | \$ 368,150 | \$ 156,748 | 42.58% | \$ 129,278 | 37.78% |
| Solicitor General | 560,201 | 560,201 | 186,479 | 33.29% | 167,258 | 27.78% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 9,536 | 9,536 | - | 0.00% | - | - |
| Total Non-Departmental | 9,536 | 9,536 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | <u>\$ 937,887</u> | <u>\$ 937,887</u> | <u>\$ 343,227</u> | 36.60% | <u>\$ 296,536</u> | 31.40% |
| Projected Fund Balance December 31 | \$ 571,751 | \$ 571,751 | | | | |
| Fund Balance as of Report Date | | | \$ 628,170 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 355,058 | \$ 355,058 | \$ 355,058 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 3,148 | \$ 3,148 | 100.00% | \$ 7,538 | 100.00% |
| Revenues without Use of Fund Balance | - | 3,148 | 3,148 | 100.00% | 7,538 | 100.00% |
| Use of Fund Balance | 175,000 | 175,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 175,000 | \$ 178,148 | \$ 3,148 | 1.77% | \$ 7,538 | 5.22% |
| Appropriations: | | | | | | |
| District Attorney | \$ 175,000 | \$ 178,148 | \$ 32,640 | 18.32% | \$ 24,810 | 17.17% |
| TOTAL APPROPRIATIONS | \$ 175,000 | \$ 178,148 | \$ 32,640 | 18.32% | \$ 24,810 | 17.17% |
| Projected Fund Balance December 31 | \$ 180,058 | \$ 180,058 | | | | |
| Fund Balance as of Report Date | | | \$ 325,566 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

| | FY 2020 | | | | FY 2019 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 46,451 | \$ 46,451 | \$ 46,451 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 6,521 | \$ 6,521 | 100.00% | \$ - | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ 6,521</u> | <u>\$ 6,521</u> | 100.00% | <u>\$ -</u> | 0.00% |
| Appropriations: | | | | | | |
| District Attorney | \$ - | \$ 6,521 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ 6,521</u> | <u>\$ -</u> | 0.00% | <u>\$ -</u> | 0.00% |
| Projected Fund Balance December 31 | \$ 46,451 | \$ 46,451 | | | | |
| Fund Balance as of Report Date | | | \$ 52,972 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

E-911 Fund (095)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 30,941,881 | \$ 30,941,881 | \$ 30,941,881 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 18,114,000 | \$ 18,114,000 | \$ 5,525,506 | 30.50% | \$ 9,193,707 | 56.27% |
| Investment Income | 415,000 | 415,000 | 190,909 | 46.00% | 236,951 | 57.10% |
| Miscellaneous | - | - | 2,447 | - | - | - |
| Revenues without Use of Fund Balance | 18,529,000 | 18,529,000 | 5,718,862 | 30.86% | 9,430,658 | 56.29% |
| Use of Fund Balance | 8,769,718 | 8,633,790 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 27,298,718 | \$ 27,162,790 | \$ 5,718,862 | 21.05% | \$ 9,430,658 | 37.33% |
| Appropriations: | | | | | | |
| Police Services | \$ 22,706,465 | \$ 22,570,537 | \$ 7,343,601 | 32.54% | \$ 6,573,871 | 31.62% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 138,775 | 138,775 | - | 0.00% | - | 0.00% |
| Other Governmental Agencies | 3,999,440 | 4,449,274 | 4,410,662 | 99.13% | 3,999,440 | 100.00% |
| Non-Departmental E-911 | 454,038 | 4,204 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 4,592,253 | 4,592,253 | 4,410,662 | 96.05% | 3,999,440 | 89.40% |
| TOTAL APPROPRIATIONS | \$ 27,298,718 | \$ 27,162,790 | \$ 11,754,263 | 43.27% | \$ 10,573,311 | 41.85% |
| Projected Fund Balance December 31 | \$ 22,172,163 | \$ 22,308,091 | | | | |
| Fund Balance as of Report Date | | | \$ 24,906,480 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 195,322 | \$ 195,322 | \$ 195,322 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 55,883 | \$ 55,883 | \$ 17,466 | 31.25% | \$ 28,458 | 40.80% |
| TOTAL REVENUES | <u>\$ 55,883</u> | <u>\$ 55,883</u> | <u>\$ 17,466</u> | 31.25% | <u>\$ 28,458</u> | 40.80% |
| Appropriations: | | | | | | |
| Juvenile Court | \$ 39,450 | \$ 39,450 | \$ 9,838 | 24.94% | \$ 15,961 | 37.06% |
| Appropriations without Contribution to Fund Balance | 39,450 | 39,450 | 9,838 | 24.94% | 15,961 | 37.06% |
| Contribution to Fund Balance | 16,433 | 16,433 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 55,883</u> | <u>\$ 55,883</u> | <u>\$ 9,838</u> | 17.60% | <u>\$ 15,961</u> | 22.89% |
| Projected Fund Balance December 31 | \$ 211,755 | \$ 211,755 | | | | |
| Fund Balance as of Report Date | | | \$ 202,950 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 882,278 | \$ 882,278 | \$ 882,278 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 85,018 | \$ 85,018 | 100.00% | \$ 45,257 | 100.00% |
| Revenues without Use of Fund Balance | - | 85,018 | 85,018 | 100.00% | 45,257 | 100.00% |
| Use of Fund Balance | 111,000 | 25,982 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 111,000</u> | <u>\$ 111,000</u> | <u>\$ 85,018</u> | 76.59% | <u>\$ 45,257</u> | 41.14% |
| Appropriations: | | | | | | |
| Police Services | \$ 111,000 | \$ 111,000 | \$ 21,964 | 19.79% | \$ 29,935 | 27.21% |
| TOTAL APPROPRIATIONS | <u>\$ 111,000</u> | <u>\$ 111,000</u> | <u>\$ 21,964</u> | 19.79% | <u>\$ 29,935</u> | 27.21% |
| Projected Fund Balance December 31 | \$ 771,278 | \$ 856,296 | | | | |
| Fund Balance as of Report Date | | | \$ 945,332 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Police Special State Fund (072)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 1,344,527 | \$ 1,344,527 | \$ 1,344,527 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 104,293 | \$ 104,668 | 100.36% | \$ 34,281 | 100.00% |
| Miscellaneous | - | - | - | - | 22 | - |
| Revenues without Use of Fund Balance | - | 104,293 | 104,668 | 100.36% | 34,303 | 100.06% |
| Use of Fund Balance | 951,334 | 847,041 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 951,334</u> | <u>\$ 951,334</u> | <u>\$ 104,668</u> | 11.00% | <u>\$ 34,303</u> | 2.13% |
| Appropriations: | | | | | | |
| Police Services | \$ 951,334 | \$ 951,334 | \$ 134,551 | 14.14% | \$ 292,753 | 18.19% |
| TOTAL APPROPRIATIONS | <u>\$ 951,334</u> | <u>\$ 951,334</u> | <u>\$ 134,551</u> | 14.14% | <u>\$ 292,753</u> | 18.19% |
| Projected Fund Balance December 31 | \$ 393,193 | \$ 497,486 | | | | |
| Fund Balance as of Report Date | | | \$ 1,314,644 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 3,809,254 | \$ 3,809,254 | \$ 3,809,254 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 715,330 | \$ 715,330 | \$ 257,929 | 36.06% | \$ 245,141 | 28.22% |
| Investment Income | - | - | 23,194 | - | 33,827 | - |
| TOTAL REVENUES | \$ 715,330 | \$ 715,330 | \$ 281,123 | 39.30% | \$ 278,968 | 32.12% |
| Appropriations: | | | | | | |
| Sheriff | \$ 652,500 | \$ 652,500 | \$ 129,875 | 19.90% | \$ 155,043 | 18.91% |
| Appropriations without Contribution to Fund Balance | 652,500 | 652,500 | 129,875 | 19.90% | 155,043 | 18.91% |
| Contribution to Fund Balance | 62,830 | 62,830 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 715,330 | \$ 715,330 | \$ 129,875 | 18.16% | \$ 155,043 | 17.85% |
| Projected Fund Balance December 31 | \$ 3,872,084 | \$ 3,872,084 | | | | |
| Fund Balance as of Report Date | | | \$ 3,960,502 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 458,866 | \$ 458,866 | \$ 458,866 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 102,941 | \$ 102,941 | 100.00% | \$ 69,919 | 100.00% |
| Other Financing Sources | - | - | - | - | 3,660 | - |
| Revenues without Use of Fund Balance | - | 102,941 | 102,941 | 100.00% | 73,579 | 105.23% |
| Use of Fund Balance | 200,000 | 200,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 200,000 | \$ 302,941 | \$ 102,941 | 33.98% | \$ 73,579 | 43.30% |
| Appropriations: | | | | | | |
| Sheriff | \$ 200,000 | \$ 302,941 | \$ 174,057 | 57.46% | \$ 47,889 | 28.18% |
| TOTAL APPROPRIATIONS | \$ 200,000 | \$ 302,941 | \$ 174,057 | 57.46% | \$ 47,889 | 28.18% |
| Projected Fund Balance December 31 | \$ 258,866 | \$ 258,866 | | | | |
| Fund Balance as of Report Date | | | \$ 387,750 | | | |

YTD FINANCIAL REPORT 2020 | 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 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 341,787 | \$ 341,787 | \$ 341,787 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 95,840 | \$ 95,840 | 100.00% | \$ - | - |
| Other Financing Sources | - | - | - | - | 7,098 | - |
| Revenues without Use of Fund Balance | - | 95,840 | 95,840 | 100.00% | 7,098 | - |
| Use of Fund Balance | 200,000 | 200,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 200,000 | \$ 295,840 | \$ 95,840 | 32.40% | \$ 7,098 | 4.73% |
| Appropriations: | | | | | | |
| Sheriff | \$ 200,000 | \$ 295,840 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 200,000 | \$ 295,840 | \$ - | 0.00% | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 141,787 | \$ 141,787 | | | | |
| Fund Balance as of Report Date | | | \$ 437,627 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 346,807 | \$ 346,807 | \$ 346,807 | | | |
| Revenues: | | | | | | |
| Investment Income | \$ - | \$ - | \$ 115 | - | \$ 133 | - |
| Revenues without Use of Fund Balance | - | - | 115 | - | 133 | - |
| Use of Fund Balance | 200,000 | 200,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 200,000 | \$ 200,000 | \$ 115 | 0.06% | \$ 133 | 0.13% |
| 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 | \$ 146,807 | \$ 146,807 | | | | |
| Fund Balance as of Report Date | | | \$ 346,922 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Stadium Fund (055)

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

| | FY 2020 | | | | FY 2019 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 2,508,407 | \$ 2,508,407 | \$ 2,508,407 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 880,425 | \$ 880,425 | \$ 241,981 | 27.48% | \$ 298,051 | 34.06% |
| Intergovernmental | 400,000 | 400,000 | 400,000 | 100.00% | 400,000 | 100.00% |
| Charges for Services | 1,117,188 | 1,117,188 | 144,450 | 12.93% | 144,121 | 13.36% |
| Investment Income | - | - | 5,659 | - | 4,126 | - |
| TOTAL REVENUES | <u>\$ 2,397,613</u> | <u>\$ 2,397,613</u> | <u>\$ 792,090</u> | 33.04% | <u>\$ 846,298</u> | 35.96% |
| Appropriations: | | | | | | |
| Stadium Operations | \$ 2,127,790 | \$ 2,127,790 | \$ 1,633,905 | 76.79% | \$ 1,602,379 | 77.19% |
| Appropriations without Contribution to Fund Balance | 2,127,790 | 2,127,790 | 1,633,905 | 76.79% | 1,602,379 | 77.19% |
| Contribution to Fund Balance | 269,823 | 269,823 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 2,397,613</u> | <u>\$ 2,397,613</u> | <u>\$ 1,633,905</u> | 68.15% | <u>\$ 1,602,379</u> | 68.09% |
| Projected Fund Balance December 31 | \$ 2,778,230 | \$ 2,778,230 | | | | |
| Fund Balance as of Report Date | | | \$ 1,666,592 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Tree Bank Fund (040)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 329,409 | \$ 329,409 | \$ 329,409 | | | |
| Revenues: | | | | | | |
| Licenses and Permits | \$ 15,000 | \$ 15,000 | \$ 26,848 | 178.99% | \$ - | 0.00% |
| Revenues without Use of Fund Balance | 15,000 | 15,000 | 26,848 | 178.99% | - | 0.00% |
| Use of Fund Balance | 5,000 | 5,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 20,000 | \$ 20,000 | \$ 26,848 | 134.24% | \$ - | 0.00% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 20,000 | \$ 20,000 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 20,000 | \$ 20,000 | \$ - | 0.00% | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 324,409 | \$ 324,409 | | | | |
| Fund Balance as of Report Date | | | \$ 356,257 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Tourism Fund (050)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Fund Balance January 1 | \$ 7,458,075 | \$ 7,458,075 | \$ 7,458,075 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 11,806,390 | \$ 11,806,390 | \$ 2,528,089 | 21.41% | \$ 4,104,522 | 34.04% |
| Charges for Services | 150 | 150 | - | 0.00% | 1,192 | 1,192.00% |
| Investment Income | - | - | 20,878 | - | 52,893 | - |
| Revenues without Use of Fund Balance | 11,806,540 | 11,806,540 | 2,548,967 | 21.59% | 4,158,607 | 34.49% |
| Use of Fund Balance | 997,594 | 997,594 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 12,804,134 | \$ 12,804,134 | \$ 2,548,967 | 19.91% | \$ 4,158,607 | 30.97% |
| Appropriations: | | | | | | |
| Facility Debt | \$ 8,707,442 | \$ 8,707,442 | \$ 2,871,221 | 32.97% | \$ 3,195,243 | 35.63% |
| Tourism | 4,096,692 | 4,096,692 | 2,128,141 | 51.95% | 1,970,226 | 44.19% |
| TOTAL APPROPRIATIONS | \$ 12,804,134 | \$ 12,804,134 | \$ 4,999,362 | 39.04% | \$ 5,165,469 | 38.47% |
| Projected Fund Balance December 31 | \$ 6,460,481 | \$ 6,460,481 | | | | |
| Fund Balance as of Report Date | | | \$ 5,007,680 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Airport Operating Fund (520)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 795,063 | \$ 795,063 | \$ 795,063 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 160,000 | \$ 160,000 | \$ 68,419 | 42.76% | \$ 93,728 | 58.58% |
| Investment Income | - | - | 1,000 | - | - | - |
| Miscellaneous | 1,140,000 | 1,154,400 | 324,984 | 28.15% | 328,545 | 28.82% |
| Other Financing Sources | 40,000 | 40,000 | 16,667 | 41.67% | 519,290 | 41.67% |
| Revenues without Use of Net Position | 1,340,000 | 1,354,400 | 411,070 | 30.35% | 941,563 | 36.98% |
| Use of Net Position | 164,424 | 150,024 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 1,504,424 | \$ 1,504,424 | \$ 411,070 | 27.32% | \$ 941,563 | 31.15% |
| Appropriations: | | | | | | |
| Transportation* | \$ 1,496,768 | \$ 1,496,768 | \$ 427,203 | 28.54% | \$ 1,025,226 | 33.93% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 6,656 | 6,656 | - | 0.00% | - | - |
| Reserves - Fuel/Parts | 1,000 | 1,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 7,656 | 7,656 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 1,504,424 | \$ 1,504,424 | \$ 427,203 | 28.40% | \$ 1,025,226 | 33.92% |
| Projected Net Position December 31 | \$ 630,639 | \$ 645,039 | | | | |
| Net Position as of Report Date | | | \$ 778,930 | | | |

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

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Economic Development Operating Fund (530)

The Economic Development Operating Fund supports debt service and operations related to economic development.

| | FY 2020 | | | FY 2019 | | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 3,307,026 | \$ 3,307,026 | \$ 3,307,026 | | | |
| Revenues: | | | | | | |
| Investment Income | \$ - | \$ - | \$ 7,210 | - | \$ 4,998 | - |
| Miscellaneous | 3,958,869 | 3,958,869 | 596,067 | 15.06% | 1,423,790 | 27.08% |
| Revenues without Use of Net Position | 3,958,869 | 3,958,869 | 603,277 | 15.24% | 1,428,788 | 27.18% |
| Use of Net Position | 1,467,753 | 1,467,753 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 5,426,622 | \$ 5,426,622 | \$ 603,277 | 11.12% | \$ 1,428,788 | 27.18% |
| Appropriations: | | | | | | |
| Non-Departmental: | | | | | | |
| Economic Development Activity | 5,426,622 | 5,426,622 | 1,270,428 | 23.41% | 942,077 | 17.92% |
| Total Non-Departmental | 5,426,622 | 5,426,622 | 1,270,428 | 23.41% | 942,077 | 17.92% |
| TOTAL APPROPRIATIONS | \$ 5,426,622 | \$ 5,426,622 | \$ 1,270,428 | 23.41% | \$ 942,077 | 17.92% |
| Projected Net Position December 31 | \$ 1,839,273 | \$ 1,839,273 | | | | |
| Net Position as of Report Date | | | \$ 2,639,875 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Local Transit Operating Fund (515)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 6,203,932 | \$ 6,203,932 | \$ 6,203,932 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 3,957,534 | \$ 3,957,534 | \$ 1,011,042 | 25.55% | \$ 1,444,830 | 44.04% |
| Investment Income | 190,000 | 190,000 | 45,943 | 24.18% | 75,417 | 47.43% |
| Miscellaneous | 20,000 | 20,000 | 4,216 | 21.08% | 23,404 | - |
| Other Financing Sources | 11,750,000 | 11,750,000 | 4,895,833 | 41.67% | 5,452,917 | 41.67% |
| Revenues without Use of Net Position | 15,917,534 | 15,917,534 | 5,957,034 | 37.42% | 6,996,568 | 42.33% |
| Use of Net Position | 791,340 | 791,340 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 16,708,874 | \$ 16,708,874 | \$ 5,957,034 | 35.65% | \$ 6,996,568 | 39.11% |
| Appropriations: | | | | | | |
| Transportation* | \$ 16,700,039 | \$ 16,700,039 | \$ 5,113,846 | 30.62% | \$ 6,777,117 | 37.88% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 8,835 | 8,835 | - | 0.00% | - | - |
| Total Non-Departmental | 8,835 | 8,835 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 16,708,874 | \$ 16,708,874 | \$ 5,113,846 | 30.61% | \$ 6,777,117 | 37.88% |
| Projected Net Position December 31 | \$ 5,412,592 | \$ 5,412,592 | | | | |
| Net Position as of Report Date | | | \$ 7,047,120 | | | |

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

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

| | FY 2020 | | | | FY 2019 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 27,510,861 | \$ 27,510,861 | \$ 27,510,861 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 775,000 | \$ 775,000 | \$ 238,365 | 30.76% | \$ 264,067 | 34.07% |
| Charges for Services | 41,351,452 | 41,351,452 | 17,509,034 | 42.34% | 16,503,091 | 40.61% |
| Investment Income | 850,000 | 850,000 | 428,632 | 50.43% | 569,446 | 69.02% |
| Miscellaneous | 100 | 100 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 42,976,552</u> | <u>\$ 42,976,552</u> | <u>\$ 18,176,031</u> | 42.29% | <u>\$ 17,336,604</u> | 41.04% |
| Appropriations: | | | | | | |
| Support Services | \$ 40,797,294 | \$ 40,777,447 | \$ 13,448,699 | 32.98% | \$ 12,859,461 | 32.75% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 18,253 | 18,253 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | <u>18,253</u> | <u>18,253</u> | <u>-</u> | 0.00% | <u>-</u> | 0.00% |
| Appropriations without Working Capital Reserve | <u>40,815,547</u> | <u>40,795,700</u> | <u>13,448,699</u> | 32.97% | <u>12,859,461</u> | 32.74% |
| Working Capital Reserve | 2,161,005 | 2,180,852 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 42,976,552</u> | <u>\$ 42,976,552</u> | <u>\$ 13,448,699</u> | 31.29% | <u>\$ 12,859,461</u> | 30.44% |
| Projected Net Position December 31 | \$ 29,671,866 | \$ 29,691,713 | | | | |
| Net Position as of Report Date | | | \$ 32,238,193 | | | |

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

YTD FINANCIAL REPORT 2020 | 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 2020 | | | | FY 2019 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 10,533,286 | \$ 10,533,286 | \$ 10,533,286 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 30,186,728 | \$ 30,186,728 | \$ 246,812 | 0.82% | \$ 310,659 | 1.05% |
| Investment Income | 330,000 | 330,000 | 94,339 | 28.59% | 161,261 | 38.86% |
| Miscellaneous | 20,000 | 129,197 | - | 0.00% | - | 0.00% |
| Revenues without Use of Net Position | 30,536,728 | 30,645,925 | 341,151 | 1.11% | 471,920 | 1.57% |
| Use of Net Position | 75,297 | - | - | - | - | 0.00% |
| TOTAL REVENUES | \$ 30,612,025 | \$ 30,645,925 | \$ 341,151 | 1.11% | \$ 471,920 | 1.11% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 979,087 | \$ 963,665 | \$ 382,914 | 39.74% | \$ 316,006 | 33.25% |
| Water Resources* | 29,478,244 | 29,427,191 | 9,537,563 | 32.41% | 16,717,104 | 40.33% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 114,694 | 114,694 | - | 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 | 154,694 | 154,694 | - | 0.00% | - | 0.00% |
| Appropriations without Working Capital Reserve | 30,612,025 | 30,545,550 | 9,920,477 | 32.48% | 17,033,110 | 40.08% |
| Working Capital Reserve | - | 100,375 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 30,612,025 | \$ 30,645,925 | \$ 9,920,477 | 32.37% | \$ 17,033,110 | 40.08% |
| Projected Net Position December 31 | \$ 10,457,989 | \$ 10,633,661 | | | | |
| Net Position as of Report Date | | | \$ 953,960 | | | |

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

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|--------------------------------------|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 133,041,825 | \$ 133,041,825 | \$ 133,041,825 | | | |
| Revenues: | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ 17,068 | - | \$ - | - |
| Charges for Services | 347,175,348 | 347,375,348 | 119,998,097 | 34.54% | 118,414,054 | 36.24% |
| Investment Income | 1,000,000 | 1,000,000 | 886,357 | 88.64% | 1,367,138 | 45.57% |
| Contributions and Donations | 17,802,232 | 17,802,232 | 10,297,369 | 57.84% | 10,589,545 | 44.12% |
| Miscellaneous | 50,000 | 69,069 | 256,811 | 371.82% | 110,538 | - |
| Revenues without Use of Net Position | 366,027,580 | 366,246,649 | 131,455,702 | 35.89% | 130,481,275 | 36.88% |
| Use of Net Position | 20,533,081 | 19,928,949 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 386,560,661 | \$ 386,175,598 | \$ 131,455,702 | 34.04% | \$ 130,481,275 | 32.65% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 1,021,277 | \$ 1,004,506 | \$ 400,232 | 39.84% | \$ 391,425 | 41.72% |
| Water Resources* | 384,747,081 | 384,378,789 | 147,379,653 | 38.34% | 154,517,845 | 38.78% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 677,303 | 677,303 | - | 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 | 792,303 | 792,303 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 386,560,661 | \$ 386,175,598 | \$ 147,779,885 | 38.27% | \$ 154,909,270 | 38.77% |
| Projected Net Position December 31 | \$ 112,508,744 | \$ 113,112,876 | | | | |
| Net Position as of Report Date | | | \$ 116,717,642 | | | |

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

YTD FINANCIAL REPORT 2020 | 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 2020 | | | | FY 2019 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 8,577,368 | \$ 8,577,368 | \$ 8,577,368 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 86,330,120 | \$ 86,330,120 | \$ 32,351,487 | 37.47% | \$ 28,644,985 | 37.59% |
| Investment Income | 160,000 | 160,000 | 106,505 | 66.57% | 123,403 | 73.45% |
| Miscellaneous | 243,438 | 243,438 | 138,051 | 56.71% | 131,252 | 53.89% |
| Revenues without Use of Net Position | 86,733,558 | 86,733,558 | 32,596,043 | 37.58% | 28,899,640 | 37.72% |
| Use of Net Position | 458,131 | - | - | - | - | 0.00% |
| TOTAL REVENUES | \$ 87,191,689 | \$ 86,733,558 | \$ 32,596,043 | 37.58% | \$ 28,899,640 | 37.51% |
| Appropriations: | | | | | | |
| County Administration | \$ 5,746,408 | \$ 5,704,930 | \$ 1,843,450 | 32.31% | \$ 1,710,028 | 34.29% |
| Financial Services | 11,531,257 | 11,466,735 | 4,304,378 | 37.54% | 3,978,371 | 37.50% |
| Human Resources | 4,571,076 | 4,496,507 | 1,500,996 | 33.38% | 1,471,446 | 33.42% |
| Information Technology Services | 44,316,813 | 43,972,645 | 15,864,780 | 36.08% | 13,648,706 | 34.62% |
| Law | 2,766,292 | 2,878,586 | 1,058,381 | 36.77% | 1,146,574 | 48.93% |
| Support Services | 16,627,565 | 16,529,344 | 5,332,323 | 32.26% | 4,934,375 | 34.75% |
| Non-Departmental: | | | | | | |
| Reserves - Fuel/Parts | 3,000 | 3,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Admin Support | 1,629,278 | 1,629,278 | 266,591 | 16.36% | 441,589 | 41.34% |
| Total Non-Departmental | 1,632,278 | 1,632,278 | 266,591 | 16.33% | 441,589 | 41.19% |
| Appropriations without Working Capital Reserve | 87,191,689 | 86,681,025 | 30,170,899 | 34.81% | 27,331,089 | 35.48% |
| Working Capital Reserve | - | 52,533 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 87,191,689 | \$ 86,733,558 | \$ 30,170,899 | 34.79% | \$ 27,331,089 | 35.48% |
| Projected Net Position December 31 | \$ 8,119,237 | \$ 8,629,901 | | | | |
| Net Position as of Report Date | | | \$ 11,002,512 | | | |

YTD FINANCIAL REPORT 2020 | 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 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 657,990 | \$ 657,990 | \$ 657,990 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 2,250,000 | \$ 2,250,000 | \$ 937,500 | 41.67% | \$ 729,167 | 41.67% |
| Investment Income | 44,000 | 44,000 | 28,828 | 65.52% | 29,543 | 62.86% |
| Revenues without Use of Net Position | 2,294,000 | 2,294,000 | 966,328 | 42.12% | 758,710 | 42.22% |
| Use of Net Position | 54,934 | 54,934 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 2,348,934 | \$ 2,348,934 | \$ 966,328 | 41.14% | \$ 758,710 | 42.22% |
| Appropriations: | | | | | | |
| Financial Services | \$ 2,348,934 | \$ 2,348,934 | \$ 239,982 | 10.22% | \$ 501,972 | 28.16% |
| TOTAL APPROPRIATIONS | \$ 2,348,934 | \$ 2,348,934 | \$ 239,982 | 10.22% | \$ 501,972 | 27.93% |
| Projected Net Position December 31 | \$ 603,056 | \$ 603,056 | | | | |
| Net Position as of Report Date | | | \$ 1,384,336 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Fleet Management Fund (610)

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

| | FY 2020 | | | | FY 2019 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 2,075,925 | \$ 2,075,925 | \$ 2,075,925 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 8,750,693 | \$ 8,750,693 | \$ 2,993,664 | 34.21% | \$ 3,360,890 | 40.26% |
| Miscellaneous | 367,865 | 367,865 | 297,687 | 80.92% | 276,459 | 75.15% |
| Other Financing Sources | - | - | 11,222 | - | 20,978 | - |
| TOTAL REVENUES | \$ 9,118,558 | \$ 9,118,558 | \$ 3,302,573 | 36.22% | \$ 3,658,327 | 41.97% |
| Appropriations: | | | | | | |
| Support Services | \$ 8,148,517 | \$ 8,148,517 | \$ 3,000,238 | 36.82% | \$ 2,731,289 | 35.56% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 51,590 | 51,590 | - | 0.00% | - | 0.00% |
| Reserves - Fuel/Parts | 4,000 | 4,000 | - | 0.00% | - | 0.00% |
| Non-Departmental Fleet Management | 665,000 | 665,000 | 277,083 | 41.67% | 83,333 | 41.67% |
| Total Non-Departmental | 720,590 | 720,590 | 277,083 | 38.45% | 83,333 | 38.94% |
| Appropriations without Working Capital Reserve | 8,869,107 | 8,869,107 | 3,277,321 | 36.95% | 2,814,622 | 35.66% |
| Working Capital Reserve | 249,451 | 249,451 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 9,118,558 | \$ 9,118,558 | \$ 3,277,321 | 35.94% | \$ 2,814,622 | 32.29% |
| Projected Net Position December 31 | \$ 2,325,376 | \$ 2,325,376 | | | | |
| Net Position as of Report Date | | | \$ 2,101,177 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 30,269,650 | \$ 30,269,650 | \$ 30,269,650 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 66,348,258 | \$ 66,348,258 | \$ 28,754,864 | 43.34% | \$ 26,435,989 | 43.96% |
| Investment Income | 540,000 | 540,000 | 263,584 | 48.81% | 287,830 | 52.33% |
| Miscellaneous | - | - | 656,625 | - | 1,114,344 | - |
| Revenues without Use of Net Position | 66,888,258 | 66,888,258 | 29,675,073 | 44.37% | 27,838,163 | 45.87% |
| Use of Net Position | 609,305 | 603,912 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 67,497,563 | \$ 67,492,170 | \$ 29,675,073 | 43.97% | \$ 27,838,163 | 43.22% |
| Appropriations: | | | | | | |
| Human Resources | \$ 67,473,604 | \$ 67,468,211 | \$ 27,594,471 | 40.90% | \$ 23,732,187 | 36.85% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 23,959 | 23,959 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 23,959 | 23,959 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 67,497,563 | \$ 67,492,170 | \$ 27,594,471 | 40.89% | \$ 23,732,187 | 36.84% |
| Projected Net Position December 31 | \$ 29,660,345 | \$ 29,665,738 | | | | |
| Net Position as of Report Date | | | \$ 32,350,252 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Risk Management Fund (602)

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

| | FY 2020 | | | | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | % Actual to Current Budget | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 6,807,644 | \$ 6,807,644 | \$ 6,807,644 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 6,850,000 | \$ 6,850,000 | \$ 2,854,167 | 41.67% | \$ 2,604,167 | 41.67% |
| Investment Income | 148,000 | 148,000 | 63,427 | 42.86% | 76,104 | 46.12% |
| Miscellaneous | - | - | 2,075 | - | 9,853 | - |
| Revenues without Use of Net Position | 6,998,000 | 6,998,000 | 2,919,669 | 41.72% | 2,690,124 | 41.93% |
| Use of Net Position | 2,499,755 | 2,499,755 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 9,497,755 | \$ 9,497,755 | \$ 2,919,669 | 30.74% | \$ 2,690,124 | 31.22% |
| Appropriations: | | | | | | |
| Financial Services | \$ 9,482,112 | \$ 9,482,112 | \$ 7,361,273 | 77.63% | \$ 3,996,018 | 46.42% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 15,643 | 15,643 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 15,643 | 15,643 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 9,497,755 | \$ 9,497,755 | \$ 7,361,273 | 77.51% | \$ 3,996,018 | 46.37% |
| Projected Net Position December 31 | \$ 4,307,889 | \$ 4,307,889 | | | | |
| Net Position as of Report Date | | | \$ 2,366,040 | | | |

YTD FINANCIAL REPORT 2020 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

| | FY 2020 | | | % Actual to Current Budget | FY 2019 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2020 Adopted Budget | Current Annual Budget as of 05/31/2020 | Actuals YTD as of 05/31/2020 | | Actuals YTD as of 05/31/2019 | % Actual to 05/31/2019 Budget |
| Net Position January 1 | \$ 7,707,719 | \$ 7,707,719 | \$ 7,707,719 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 3,500,000 | \$ 3,500,000 | \$ 1,458,333 | 41.67% | \$ 1,302,083 | 41.67% |
| Investment Income | 202,500 | 202,500 | 90,927 | 44.90% | 110,322 | 47.97% |
| Miscellaneous | - | - | 93,070 | - | 240,536 | - |
| Revenues without Use of Net Position | 3,702,500 | 3,702,500 | 1,642,330 | 44.36% | 1,652,941 | 49.27% |
| Use of Net Position | 1,882,980 | 1,882,980 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 5,585,480 | \$ 5,585,480 | \$ 1,642,330 | 29.40% | \$ 1,652,941 | 28.69% |
| Appropriations: | | | | | | |
| Human Resources | \$ 5,574,753 | \$ 5,574,753 | \$ 1,513,060 | 27.14% | \$ 1,846,315 | 32.10% |
| Non-Departmental: | | | | | | |
| Reserves - Compensation | 10,727 | 10,727 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 10,727 | 10,727 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 5,585,480 | \$ 5,585,480 | \$ 1,513,060 | 27.09% | \$ 1,846,315 | 32.05% |
| Projected Net Position December 31 | \$ 5,824,739 | \$ 5,824,739 | | | | |
| Net Position as of Report Date | | | \$ 7,836,989 | | | |

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 5/31/2020

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|-----------------------------|---------------------|----------------------------------|---------------------------------------|--|---------------|---------------|
| General Fund (001) | | | | | | |
| Taxes | \$ 288,883,228 | \$ 315,727,998 | \$ 26,844,770 | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | \$ - | \$ 26,844,770 |
| License and Permits | 400,000 | 4,689,700 | 4,289,700 | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | 4,289,700 |
| Charges for Services | 26,605,078 | 26,609,078 | 4,000 | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | 4,000 |
| Contributions and Donations | 154,514 | 157,122 | 2,608 | GCID20200290 Approval to accept grant funds from the Association County Commissioners of Georgia (ACCG) Civic Affairs Foundation, Inc. in the amount of \$2607.60. Funding to be used for intern position that will assist in researching best practices and assist in inter-agency collaborations to establish a family treatment court. Approval to add intern position for the 2020 summer program. Approval for Chairman to execute grant documents and other necessary documents. | - | 2,608 |
| Miscellaneous | 1,708,748 | 2,208,748 | 500,000 | GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020. | - | 500,000 |
| Use of Fund Balance | 41,968,485 | 44,387,183 | 2,418,698 | GCID20191256 Award RP025-19 provision of purchasing card services on a multi-year contract to the highest scoring firm, Bank of America. Terms of contract January 1, 2020 through December 31, 2020. | - | (500,000) |
| | | | | To adjust budget for 90 day job vacancies. | (19,173) | (358,548) |
| | | | | GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department. | - | 77,246 |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|----------------------------------|---------------------------------------|---|---------------|--------------|
| Use of Fund Balance (cont.) | | | | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | 3,200,000 |
| | | | | Total: Use of Fund Balance | (19,173) | 2,418,698 |
| <i>Total: General Fund</i> | | | 34,059,776 | | (19,173) | 34,059,776 |
| Development and Enforcement Services District Fund (104) | | | | | | |
| Use of Fund Balance | 3,595,686 | 3,416,665 | (179,021) | To adjust budget for 90 day job vacancies. | - | (179,021) |
| <i>Total: Development and Enforcement Services District Fund</i> | | | (179,021) | | - | (179,021) |
| Fire and Emergency Medical Services District Fund (102) | | | | | | |
| Intergovernmental | 680,000 | 711,225 | 31,225 | GCID20200459 Approval to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$31,224.62. The grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO needles and EZIO tools. | 31,225 | 31,225 |
| Use of Fund Balance | 25,190,453 | 24,708,691 | (481,762) | To adjust budget for 90 day job vacancies. | (415,052) | (450,537) |
| | | | | GCID20200459 Approval to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$31,224.62. The grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO needles and EZIO tools. | (31,225) | (31,225) |
| | | | | Total: Use of Fund Balance | (446,277) | (481,762) |
| <i>Total: Fire and Emergency Medical Services District Fund</i> | | | (450,537) | | (415,052) | (450,537) |
| Police Services District Fund (106) | | | | | | |
| Taxes | 69,327,847 | 42,483,077 | (26,844,770) | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | (26,844,770) |
| License and Permits | 4,289,700 | - | (4,289,700) | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | (4,289,700) |
| Charges for Services | 1,023,500 | 1,019,500 | (4,000) | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | (4,000) |
| Miscellaneous | 305,000 | 308,000 | 3,000 | GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville. | - | 3,000 |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|----------------------------------|---------------------------------------|---|---------------|--------------|
| Use of Fund Balance | 24,803,228 | 57,212,393 | 32,409,165 | GCID20191269 Approval/authorization for the Chairman to execute a First Amendment to the Tall Structure Lease Agreement with Verizon Wireless (VAW), LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville. | - | (3,000) |
| | | | | GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department. | - | 3,365,142 |
| | | | | To adjust budget for 90 day job vacancies. | - | (155,884) |
| | | | | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | 29,434,729 |
| | | | | License and Revenue Transition. | - | (231,822) |
| | | | | Total: Use of Fund Balance | - | 32,409,165 |
| <i>Total: Police Services District Fund</i> | | | 1,273,695 | | - | 1,273,695 |
| Recreation Fund (105) | | | | | | |
| Contributions and Donations | 12,900 | 25,900 | 13,000 | GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Wood Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett. | - | 3,000 |
| | | | | GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project. | - | 10,000 |
| | | | | Total: Contributions and Donations | - | 13,000 |
| Use of Fund Balance | 6,694,817 | 6,540,886 | (153,931) | To adjust budget for 90 day job vacancies. | (29,080) | (153,931) |
| <i>Total: Recreation Fund</i> | | | (140,931) | | (29,080) | (140,931) |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|-----------------------------------|---------------------|----------------------------------|---------------------------------------|---|---------------|--------------|
| Street Lighting Fund (002) | | | | | | |
| Charges for Services | 7,568,042 | 7,587,011 | 18,969 | GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88. | - | 1,431 |
| | | | | GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656. | - | 1,656 |
| | | | | GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1.Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50 | - | 1,557 |
| | | | | GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Paden's Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70. | - | 1,724 |
| | | | | GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242. | - | 1,242 |
| | | | | Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd with GATEWAY85 CID. Funded by 38% 2009 SPLOST and 62% 2014 SPLOST. | - | 2,863 |
| | | | | GCID20200336 Approval of incorporation into the Gwinnett County Street Lighting Program Hickory Ridge with estimated upfront installation cost \$0.00, estimated annual revenue and operating cost \$3,744. | - | 3,744 |
| | | | | GCID20200337 Approval of incorporation into the Gwinnett County Street Lighting Program Oakdale Woods phase 6 estimated upfront installation of \$0.00, estimated annual revenue and operating cost \$1,430.88. | - | 1,431 |
| | | | | GCID20200338 Approval of incorporation into the Gwinnett County Street Lighting Program Quail Crossing at River Park estimated installation cost of \$10,791.51, estimated annual revenue and operating cost \$1,480.05. | - | 1,480 |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|----------------------------------|---------------------------------------|--|---------------|--------------|
| Charges for Services (cont.) | | | | GCID20200339 Approval of incorporation into the Gwinnett County Street Lighting Program Burnside subdivision estimated upfront installation cost of \$10,059.76, estimated annual revenue and operating cost \$1,840.80. | - | 1,841 |
| <i>Total: Street Lighting Fund</i> | | | 18,969 | | - | 18,969 |
| District Attorney Federal Justice Asset Sharing Fund (080) | | | | | | |
| Fines and Forfeitures | - | 3,148 | 3,148 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 3,148 |
| <i>Total: District Attorney Federal Justice Asset Sharing Fund</i> | | | 3,148 | | - | 3,148 |
| District Attorney Federal Treasury Asset Sharing Fund (082) | | | | | | |
| Fines and Forfeitures | - | 6,521 | 6,521 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 6,521 |
| <i>Total: District Attorney Federal Treasury Asset Sharing Fund</i> | | | 6,521 | | - | 6,521 |
| E-911 Fund (095) | | | | | | |
| Use of Fund Balance | 8,769,718 | 8,633,790 | (135,928) | To adjust budget for 90 day job vacancies. | (135,928) | (135,928) |
| <i>Total: E-911 Fund</i> | | | (135,928) | | (135,928) | (135,928) |
| Police Special Justice Fund (070) | | | | | | |
| Fines and Forfeitures | - | 85,018 | 85,018 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 85,018 |
| Use of Fund Balance | 111,000 | 25,982 | (85,018) | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | (85,018) |
| <i>Total: Police Special Justice Fund</i> | | | - | | - | - |
| Police Special State Fund (072) | | | | | | |
| Fines and Forfeitures | - | 104,293 | 104,293 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | 3,592 | 104,293 |
| Use of Fund Balance | 951,334 | 847,041 | (104,293) | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | (3,592) | (104,293) |
| <i>Total: Police Special State Fund</i> | | | - | | - | - |
| Sheriff Special Justice Fund (065) | | | | | | |
| Fines and Forfeitures | - | 102,941 | 102,941 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 102,941 |
| <i>Total: Sheriff Special Justice Fund</i> | | | 102,941 | | - | 102,941 |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|----------------------------------|---------------------------------------|--|---------------|--------------|
| Sheriff Special Treasury Fund (066) | | | | | | |
| Fines and Forfeitures | - | 95,840 | 95,840 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 95,840 |
| <i>Total: Sheriff Special Treasury Fund</i> | | | 95,840 | | - | 95,840 |
| Airport Operating Fund (520) | | | | | | |
| Miscellaneous | 1,140,000 | 1,154,400 | 14,400 | GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc. | - | 14,400 |
| Use of Net Position | 164,424 | 150,024 | (14,400) | GCID20191312 Approval/authorization for the Chairman to execute the First Amendment to Lease Agreement between Gwinnett County and the Gwinnett Experimental Aircraft Association, Chapter 690, Inc. | - | (14,400) |
| <i>Total: Airport Operating Fund</i> | | | - | | - | - |
| Stormwater Operating Fund (590) | | | | | | |
| Miscellaneous | 20,000 | 129,197 | 109,197 | GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC. | - | 109,197 |
| Use of Net Position | 75,297 | - | (75,297) | Correction GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC. | - | (75,297) |
| <i>Total: Stormwater Operating Fund</i> | | | 33,900 | | - | 33,900 |
| Water and Sewer Operating Fund (501) | | | | | | |
| Charges for Services | 347,175,348 | 347,375,348 | 200,000 | GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development. | - | 200,000 |
| Miscellaneous | 50,000 | 69,069 | 19,069 | GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC. | - | 19,069 |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|----------------------------------|---------------------------------------|--|---------------------|----------------------|
| Use of Net Position | 20,533,081 | 19,928,949 | (604,132) | GCID20191267 Approval/authorization for the Chairman to execute an Intergovernmental Agreement between Gwinnett County , Gwinnett County Water and Sewerage Authority, and Buford Dam Road Partners, LLC to outline the responsibilities of the parties as it pertains to installation of a pump station for a proposed development. | - | (200,000) |
| | | | | GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC. | - | (19,069) |
| | | | | To adjust budget for 90 day job vacancies. | - | (385,063) |
| | | | | Total: Use of Net Position | - | (604,132) |
| <i>Total: Water and Sewer Operating Fund</i> | | | (385,063) | | - | (385,063) |
| Administrative Support Fund (665) | | | | | | |
| Use of Net Position | 458,131 | - | (458,131) | To adjust budget for 90 day job vacancies. | - | (458,131) |
| <i>Total: Administrative Support Fund</i> | | | (458,131) | | - | (458,131) |
| Group Self-Insurance Fund (605) | | | | | | |
| Use of Net Position | 609,305 | 603,912 | (5,393) | To adjust budget for 90 day job vacancies. | (5,393) | (5,393) |
| <i>Total: Group Self-Insurance Fund</i> | | | (5,393) | | (5,393) | (5,393) |
| Total Revenue Budget Adjustments | | | \$ 33,839,786 | | \$ (604,626) | \$ 33,839,786 |

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 5/31/2020

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--------------------------------|---------------------|----------------------------------|---------------------------------------|---|---------------|------------------|
| General Fund (001) | | | | | | |
| Transportation | \$ 25,616,315 | \$ 25,520,690 | \$ (95,625) | To adjust budget for 90 day job vacancies. | \$ (10,275) | \$ (95,625) |
| Planning and Development | 759,534 | 2,312,492 | 1,552,958 | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | 1,321,136 |
| | | | | License and Revenue Transition. | - | 231,822 |
| | | | | Total: Planning and Development | - | 1,552,958 |
| Corrections | 19,535,463 | 19,439,556 | (95,907) | Transfer from Non-Departmental: Inmate Medical Reserve. | - | 22,599 |
| | | | | To adjust budget for 90 day job vacancies. | - | (118,506) |
| | | | | Total: Corrections | - | (95,907) |
| Community Services | 14,705,354 | 14,618,341 | (87,013) | To adjust budget for 90 day job vacancies. | - | (87,013) |
| Community Services - Elections | 11,013,658 | 10,956,254 | (57,404) | To adjust budget for 90 day job vacancies. | (8,898) | (57,404) |
| Juvenile Court | 8,702,916 | 9,354,920 | 652,004 | Transfer from Non-Departmental: Court Reporters Reserve. | - | 101,500 |
| | | | | Transfer from Non-Departmental: Indigent Defense Reserve. | - | 397,636 |
| | | | | Transfer from Non-Departmental: Inmate Medical Reserve | - | 336 |
| | | | | Transfer from Non-Departmental: Court Interpreters Reserve. | - | 72,678 |
| | | | | GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department. | - | 77,246 |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|-------------------------------|---------------------|----------------------------------|---------------------------------------|--|---------------|--------------|
| Juvenile Court (cont.) | | | | GCID20200290 Approval to accept grant funds from the Association County Commissioners of Georgia (ACCG) Civic Affairs Foundation, Inc. in the amount of \$2607.60 . Funding to be used for intern position that will assist in researching best practices and assist in inter-agency collaborations to establish a family treatment court. Approval to add intern position for the 2020 summer program . Approval for Chairman to execute grant documents and other necessary documents. | - | 2,608 |
| | | | | Total: Juvenile Court | - | 652,004 |
| Sheriff | 106,922,315 | 107,544,815 | 622,500 | Transfer from Non-Departmental: Inmate Medical Reserve. | - | 622,500 |
| Judiciary | 27,447,287 | 29,988,820 | 2,541,533 | Transfer from Non-Departmental: Indigent Defense Reserve. | - | 2,236,544 |
| | | | | Transfer from Non-Departmental: Court Interpreters Reserve. | - | 304,989 |
| | | | | Total: Judiciary | - | 2,541,533 |
| Probate Court | 3,177,490 | 3,261,970 | 84,480 | Transfer from Non-Departmental: Court Interpreters Reserve. | - | 4,480 |
| | | | | Transfer from Non-Departmental: Indigent Defense Reserve. | - | 80,000 |
| | | | | Total: Probate Court | - | 84,480 |
| Solicitor General | 6,428,565 | 6,429,065 | 500 | Transfer from Non-Departmental: Court Reporters Reserve. | - | 500 |
| Non-Departmental: | | | | | | |
| Contribution to Capital | 22,951,335 | 52,536,847 | 29,585,512 | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | 29,585,512 |
| Reserves - Court Interpreters | 775,550 | 393,403 | (382,147) | Transfer to Juvenile Court. | - | (72,678) |
| | | | | Transfer to Judiciary. | - | (304,989) |
| | | | | Transfer to Probate Court. | - | (4,480) |
| | | | | Total: Reserves - Court Interpreters | - | (382,147) |
| Reserves - Court Reporters | 300,000 | 198,000 | (102,000) | Transfer to Juvenile Court. | - | (101,500) |
| | | | | Transfer to Solicitor General. | - | (500) |
| | | | | Total: Reserves - Court Reporters | - | (102,000) |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|----------------------------------|---------------------------------------|---|---------------|--------------|
| Reserves - Indigent Defense | 6,000,000 | 3,285,820 | (2,714,180) | Transfer to Juvenile Court. | - | (397,636) |
| | | | | Transfer to Judiciary. | - | (2,236,544) |
| | | | | Transfer to Probate Court. | - | (80,000) |
| | | | | Total: Reserves - Indigent Defense | - | (2,714,180) |
| Reserves - Prisoner Medical | 1,670,881 | 1,025,446 | (645,435) | Transfer to Corrections. | - | (22,599) |
| | | | | Transfer to Sheriff. | - | (622,500) |
| | | | | Transfer to Juvenile Court. | - | (336) |
| | | | | Total: Reserves - Prisoner Medical | - | (645,435) |
| Other Governmental Agencies | 515,000 | 3,715,000 | 3,200,000 | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete service delivery strategy and submit to Department of Community Affairs. | - | 3,200,000 |
| Total Non-Departmental | | | 28,941,750 | Total: Non-Departmental | - | 28,941,750 |
| <i>Total: General Fund</i> | | | 34,059,776 | | (19,173) | 34,059,776 |
| Development and Enforcement Services District Fund (104) | | | | | | |
| Planning and Development | 13,527,529 | 13,348,508 | (179,021) | To adjust budget for 90 day job vacancies. | - | (179,021) |
| <i>Total: Development and Enforcement Services District Fund</i> | | | (179,021) | | - | (179,021) |
| Fire and Emergency Medical Services District Fund (102) | | | | | | |
| Fire and Emergency Services | 133,938,946 | 133,488,409 | (450,537) | To adjust budget for 90 day job vacancies. | (415,052) | (450,537) |
| <i>Total: Fire and Emergency Services District Fund</i> | | | (450,537) | | (415,052) | (450,537) |
| Police Services District Fund (106) | | | | | | |
| Planning and Development | 1,552,958 | - | (1,552,958) | License and Revenue Transition. | - | (231,822) |
| | | | | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | (1,321,136) |
| | | | | Total: Planning and Development | - | (1,552,958) |
| Police Services | 131,307,314 | 131,554,935 | 247,621 | Transfer from Non-Departmental: Inmate Medical Reserve. | - | 125,000 |
| | | | | To adjust budget for 90 day job vacancies. | - | (155,884) |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|----------------------------------|---------------------------------------|---|---------------|------------------|
| Police Services (cont.) | | | | GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department. | - | 278,505 |
| | | | | Total: Police Services | - | 247,621 |
| Recorder's Court | 2,139,896 | 2,210,102 | 70,206 | Transfer from Non-Departmental: Indigent Defense Reserve. | - | 31,206 |
| | | | | Transfer from Non-Departmental: Court Interpreter's Reserve. | - | 39,000 |
| | | | | Total: Recorder's Court | - | 70,206 |
| Non-Departmental | 6,598,020 | 9,106,846 | 2,508,826 | Transfer to Recorder's Court - From Indigent Defense Reserve. | - | (31,206) |
| | | | | Transfer to Recorder's Court - From Court Interpreter's Reserve. | - | (39,000) |
| | | | | Transfer to Police Services - From Inmate Medical Reserve. | - | (125,000) |
| | | | | GCID20200148 Approval/authorization to rescind grants awarded by the U.S. Department of Justice and the Criminal Justice Coordinating Council totaling \$3,647,688 that are subject to 28 CFR Part 42 and approval to appropriate local funds to continue supporting these programs for FY 2020. Approval/authorization for the Chairman or designee to execute grant documents and any other necessary documents. Subject to approval by the Law Department. | - | 3,086,637 |
| | | | | GCID20200262 Approval of a joint resolution approving a revised service delivery strategy and authorizing execution of documents to complete the service delivery strategy and submit to Department of Community Affairs. | - | (382,605) |
| | | | | Total: Non-Departmental | - | 2,508,826 |
| Total: Police Services District Fund | | | 1,273,695 | | - | 1,273,695 |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|-----------------------------------|---------------------|----------------------------------|---------------------------------------|--|---------------|--------------|
| Recreation Fund (105) | | | | | | |
| Community Services | 44,399,215 | 44,258,284 | (140,931) | GCID20200043 Approval to accept the NRPA Award for Health Equity from the Robert Woods Johnson Foundation to support the initiative Harvest Gwinnett in order to continue the work of Live Healthy Gwinnett. | - | 3,000 |
| | | | | GCID20200153 Approval to accept a City Agriculture Opportunity grant from the Food Well Alliance in the amount of \$10,000. This funding will be used to support Live Healthy Gwinnett's Harvest Gwinnett initiative tied to the Lawrenceville Community Garden project. | - | 10,000 |
| | | | | To adjust budget for 90 day job vacancies. | (29,080) | (153,931) |
| <i>Total: Recreation Fund</i> | | | (140,931) | | (29,080) | (140,931) |
| Street Lighting Fund (002) | | | | | | |
| Transportation | 7,580,514 | 7,599,483 | 18,969 | GCID20191249 Approval of incorporation into the Gwinnett County Street Lighting Program , Claiborne Manor, Phase 1. Estimated annual revenue and operating cost is \$1,430.88. | - | 1,431 |
| | | | | GCID20191250 Approval of incorporation into the Gwinnett County Street Lighting Program, Brooks Landing. Total estimated capital installation cost is \$21,287.28 and the estimated annual revenue and operating cost is \$1,656. | - | 1,656 |
| | | | | GCID20191251 Approval of incorporation into the Gwinnett County Street Lighting Program, Shadow Lake, Phase 1. Total estimated installation cost is \$13,452.30 and the estimated annual revenue and operating cost is \$1,556.50. | - | 1,557 |
| | | | | GCID20191252 Approval of incorporation into the Gwinnett County Street Lighting Program, Padens Chase, Phase 2. Total estimated capital installation cost is \$15,824.59 and the estimated annual revenue and operating cost is \$1,723.70. | - | 1,724 |
| | | | | GCID20191253 Approval of incorporation into the Gwinnett County Street Lighting Program, Mills Farm, Phase 2. Total estimated capital installation cost is \$11,141.68 and the estimated annual revenue and operating cost is \$1,242. | - | 1,242 |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|----------------------------------|---------------------------------------|--|---------------|--------------|
| Transportation (cont.) | | | | GCID20200264 Approval for the Chairman to execute the third amendment to the Cooperation Agreement with GATEWAY85 Community Improvement District for Street Lighting Improvements and inclusion into the Gwinnett County Street Lighting Program a section of Jimmy Carter Blvd. with GATEWAY85 CID. Installation funded by 38% 2009 SPLOST and 62% 2014 SPLOST. | - | 2,863 |
| | | | | GCID20200336 Approval of incorporation into the Gwinnett County Street Lighting Program Hickory Ridge with estimated upfront installation cost \$0.00, estimated annual revenue and operating cost \$3,744. | - | 3,744 |
| | | | | GCID20200337 Approval of incorporation into the Gwinnett County Street Lighting Program Oakdale Woods phase 6 estimated upfront installation of \$0.00, estimated annual revenue and operating cost \$1,430.88. | - | 1,431 |
| | | | | GCID20200338 Approval of incorporation into the Gwinnett County Street Lighting Program Quail Crossing at River Park estimated installation cost of \$10,791.51, estimated annual revenue and operating cost \$1,480.05. | - | 1,480 |
| | | | | GCID20200339 Approval of incorporation into the Gwinnett County Street Lighting Program Burnside subdivision estimated upfront installation cost of \$10,059.76, estimated annual revenue and operating cost \$1,840.80. | - | 1,841 |
| <i>Total: Street Lighting Fund</i> | | | 18,969 | | - | 18,969 |
| District Attorney Federal Justice Asset Sharing Fund (080) | | | | | | |
| District Attorney | 175,000 | 178,148 | 3,148 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 3,148 |
| <i>Total: District Attorney Federal Justice Asset Sharing Fund</i> | | | 3,148 | | - | 3,148 |
| District Attorney Federal Treasury Asset Sharing Fund (082) | | | | | | |
| District Attorney | - | 6,521 | 6,521 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 6,521 |
| <i>Total: District Attorney Federal Treasury Asset Sharing Fund</i> | | | 6,521 | | - | 6,521 |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date | |
|---|---------------------|----------------------------------|---------------------------------------|--|--|--------------|--------|
| E-911 Fund (095) | | | | | | | |
| Police Services | 22,706,465 | 22,570,537 | (135,928) | To adjust budget for 90 day job vacancies. | (135,928) | (135,928) | |
| Non-Departmental: | | | | | | | |
| Other Governmental Agencies | 3,999,440 | 4,449,274 | 449,834 | Transfer from Non-Departmental E-911 to Other Governmental Agencies (cities). | - | 449,834 | |
| Non-Departmental E-911 | 454,038 | 4,204 | (449,834) | Transfer from Non-Departmental E-911 to Other Governmental Agencies (cities). | - | (449,834) | |
| Total: Non-Departmental | | | | | - | - | |
| <i>Total: E-911 Fund</i> | | | (135,928) | | (135,928) | (135,928) | |
| Sheriff Special Justice Fund (065) | | | | | | | |
| Sheriff Special Operations | 200,000 | 302,941 | 102,941 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 102,941 | |
| <i>Total: Sheriff Special Justice Fund</i> | | | 102,941 | | - | 102,941 | |
| Sheriff Special Treasury Fund (066) | | | | | | | |
| Sheriff Special Operations | 200,000 | 295,840 | 95,840 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 95,840 | |
| <i>Total: Sheriff Special Treasury Fund</i> | | | 95,840 | | - | 95,840 | |
| Solid Waste Operating Fund (595) | | | | | | | |
| Support Services | 40,797,294 | 40,777,447 | (19,847) | To adjust budget for 90 day job vacancies. | - | (19,847) | |
| Working Capital Reserve | 2,161,005 | 2,180,852 | 19,847 | To adjust budget for 90 day job vacancies. | - | 19,847 | |
| <i>Total: Solid Waste Operating Fund</i> | | | - | | - | - | |
| Stormwater Operating Fund (590) | | | | | | | |
| Planning and Development | 979,087 | 963,665 | (15,422) | To adjust budget for 90 day job vacancies. | - | (15,422) | |
| Water Resources | 29,478,244 | 29,427,191 | (51,053) | To adjust budget for 90 day job vacancies. | - | (51,053) | |
| Working Capital Reserve | - | 100,375 | 100,375 | GCID20200029 Approval/authorization for the Chairman to execute any and all documents necessary to release 20,615 square feet of sewer easement and to release a Maintenance Agreement including 78,700 square feet on parcel R5131 003 to Joffe Athens Hwy, LLC. | - | 57,851 | |
| | | | | | To adjust budget for 90 day job vacancies. | - | 42,524 |
| Total: Working Capital Reserve | | | | | - | 100,375 | |
| <i>Total: Stormwater Operating Fund</i> | | | 33,900 | | - | 33,900 | |

| Department/Fund | 2020 Adopted Budget | 2020 Current Annual Budget - May | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|----------------------------------|---------------------------------------|---|---------------------|----------------------|
| Water and Sewer Operating Fund (501) | | | | | | |
| Planning and Development | 1,021,277 | 1,004,506 | (16,771) | To adjust budget for 90 day job vacancies. | - | (16,771) |
| Water Resources | 384,747,081 | 384,378,789 | (368,292) | To adjust budget for 90 day job vacancies. | - | (368,292) |
| <i>Total: Water and Sewer Operating Fund</i> | | | (385,063) | | - | (385,063) |
| Administrative Support Fund (665) | | | | | | |
| County Administration | 5,746,408 | 5,704,930 | (41,478) | To adjust budget for 90 day job vacancies. | - | (41,478) |
| Financial Services | 11,531,257 | 11,466,735 | (64,522) | To adjust budget for 90 day job vacancies. | - | (64,522) |
| Human Resources | 4,571,076 | 4,496,507 | (74,569) | To adjust budget for 90 day job vacancies. | (16,177) | (74,569) |
| Information Technology | 44,316,813 | 43,972,645 | (344,168) | To adjust budget for 90 day job vacancies. | - | (344,168) |
| Law | 2,766,292 | 2,878,586 | 112,294 | To adjust budget for 90 day job vacancies. | - | (26,706) |
| | | | | GCID20200385 Approval of the March 31, 2020 Monthly Financial Status Report and ratification of all budget amendments. Approval of a Resolution amending the fiscal year 2020 budget. | 139,000 | 139,000 |
| | | | | Total: Law | 139,000 | 112,294 |
| Support Services | 16,627,565 | 16,529,344 | (98,221) | To adjust budget for 90 day job vacancies. | - | (98,221) |
| Working Capital Reserve | - | 52,533 | 52,533 | To adjust budget for 90 day job vacancies. | (139,000) | 36,356 |
| | | | | To adjust budget for 90 day job vacancies. | 16,177 | 16,177 |
| | | | | Total: Working Capital Reserve | (122,823) | 52,533 |
| <i>Total: Administrative Support Fund</i> | | | (458,131) | | - | (458,131) |
| Group Self-Insurance Fund (605) | | | | | | |
| Human Resources | 67,473,604 | 67,468,211 | (5,393) | To adjust budget for 90 day job vacancies. | (5,393) | (5,393) |
| <i>Total: Group Self-Insurance Fund</i> | | | (5,393) | | (5,393) | (5,393) |
| Total Appropriation Budget Adjustments | | | \$ 33,839,786 | | \$ (604,626) | \$ 33,839,786 |