



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
SEPTEMBER 30, 2020
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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MEMORANDUM

TO: Charlotte Nash, Chairman
District Commissioners
Glenn Stephens, County Administrator
Maria Woods, Deputy County Administrator/CFO

FROM: Buffy Alexzulian
Director of Financial Services

DATE: October 22, 2020

SUBJECT: Monthly Financial Report for the Period Ended September 30, 2020

This report, which includes unaudited information for the fiscal year through September 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:

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Financial Summaries by Fund	Page 13
Budget Adjustments by Fund Schedule	Page 58
Semi-Annual Investment Report as of June 30, 2020	Page 79

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 September and early October, including: 1) the reaffirmation of the County's AAA credit ratings by three bond rating agencies; 2) the establishment of the Economic Development Tax Fund; 3) the mailing of property tax bills; 4) the Purchasing Division's receipt of the *Achievement of Excellence in Procurement Award*; and 5) the continuation of fiscal year 2021 budget preparation. Highlights from these activities, as well as an update on residential and commercial real property tax appeals, are discussed below.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 5 – 11, followed by a summary of recurring monthly financial trends. This report continues with financial summaries for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations, and a semi-annual investment report as of June 30, 2020.

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.

Due to a legislative change related to title ad valorem taxes, effective July 1, 2019, motor vehicle contributions are no longer transferred from the General Fund to the Development and Enforcement Services, Fire and EMS, and Police Services District Funds. As a result, the motor vehicle contribution in the General Fund reflects \$0 expended in 2020 compared to \$4.9 million in 2019. The legislative change also resulted in decreases in tax revenues in the Recreation Fund and decreases in Other Financing Sources in the Development and Enforcement Services, Fire and EMS, and Police Services District Funds.

Intangible recording taxes and real estate transfer taxes appear higher this year compared to this same time last year in the funds that receive them – the General, Development and Enforcement Services District, Fire and EMS District, Police Services District, and Recreation Funds. This is primarily due to timing. Last year revenues were delayed as the Clerk of Court's Office transitioned to a new case management system.

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:

- Tax revenues across all tax-related funds, due to a delay in the property tax bill due date
- Charges for services in the General Fund, primarily due to decreases in tax commissions, judicial revenues, and Work Release fees
- Fines and forfeitures in 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

- Miscellaneous revenues in the Economic Development Operating Fund, due to a decline in facility rentals
- 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 property tax billing resulting from the COVID-19 pandemic, transfers to capital from the General, Fire and EMS District, Police Services District, Stormwater Operating, and Recreation Funds have been postponed until the fourth quarter.

General operating expenditures such as travel/training and utilities have also been affected by the pandemic. Travel and training expenditures across all operating funds are down approximately \$1.2 million, or 58 percent, compared to this same time last year because many training sessions have been cancelled or held virtually. Utility expenditures are down approximately \$1.9 million, or 7.6 percent, due to a reduction in the utilization of County facilities.

Conversely, personal services expenditures have increased as a result of the pandemic due to hazard pay. Through September 30, 2020, hazard pay expenditures across all operating funds total approximately \$11.3 million. Funds reflecting the greatest hazard pay expenditures to date include the General, Fire and EMS District, and Police Services District Funds.

The County expects the financial impact of the COVID-19 pandemic to continue. Staff is closely monitoring the situation and will continue to report the financial impact.

AAA Credit Ratings Reaffirmed by Bond Rating Agencies

In September, Moody's Investor Services, Fitch Ratings, and S&P Global reaffirmed Gwinnett County's AAA bond rating, the highest possible, placing Gwinnett in the top 2 percent of counties in the nation for fiscal soundness. Gwinnett's management and financial policies served as the basis for receiving AAA bond ratings from all three bond-rating agencies, a distinction the County has held for over 20 years. These ratings allow the County to borrow money and refinance bonds at favorable interest rates, saving taxpayers millions of dollars in future interest payments. The rating review came as the County, through its Development Authority, issued new bonds to support a new "knowledge community" called Rowen, to fund new construction for the Infinite Energy Center expansion, and to refinance existing debt related to the Infinite Energy Center.

Rowen will be a nearly 2,000-acre knowledge community along Highway 316 just east of Dacula. The community will include a combination of offices, research facilities, public spaces, and residences. On September 30, 2020, the Development Authority of Gwinnett County issued \$67.7 million in bonds for the Rowen project to cover the purchase of land and the first two years of capital and infrastructure costs.

Economic Development Tax Fund

The Economic Development Tax Fund (page 20) was established to collect resources for and to provide financial assistance to the Development Authority of Gwinnett County for economic development purposes. The fund will be supported through a new millage rate for economic development, which was adopted by the Board of Commissioners at a rate of 0.3 mills.

The first project to be supported by this fund will be the new Rowen knowledge community. The Rowen Foundation will manage the project, and the tax levy will be used to assist the Development Authority in supporting the Rowen Foundation for operating costs, additional land purchases, planning and development costs, and debt service for the Development Authority bonds until it becomes a self-

sustaining entity. The Rowen Foundation will pay back Gwinnett County and the Development Authority, including interest, with proceeds from land sales.

2020 Property Tax Billing

The Tax Commissioner's Office mailed property tax bills by October 1 with a payment due date of December 1. Homeowners can learn how their property taxes are used to fund services by visiting the [Where Your Property Taxes Go](#) page on Gwinnett County's website. A [2020 Property Tax Video](#) explaining how property taxes are calculated is also available.

Achievement of Excellence in Procurement Award

In early October, Gwinnett County's Purchasing Division was awarded the 2020 *Achievement of Excellence in Procurement Award* from the National Procurement Institute. The award recognizes public and non-profit organizations that obtain high marks in the areas of innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement function. Gwinnett County's Purchasing Division has received this prestigious award for 22 consecutive years.

Residential and Commercial Real Property Tax Appeals

Notices of Current Assessment for the 2020 tax year for residential and commercial real properties were mailed in early May (with additional notices for corrective matters as needed). Assessment notices are typically mailed in early April, but they were delayed one month this year due to the COVID-19 pandemic. In addition, the Chief Justice of the Georgia Supreme Court issued an order extending the filing deadline for property tax appeals to August 27, 2020. During the associated appeal periods, taxpayers filed 12,900 residential and commercial real property tax appeals, a 9.3 percent increase from the number of real property appeals filed last year. As of October 8, 2020, 43.3 percent of the appeals have been settled.

2021 Budget Preparation

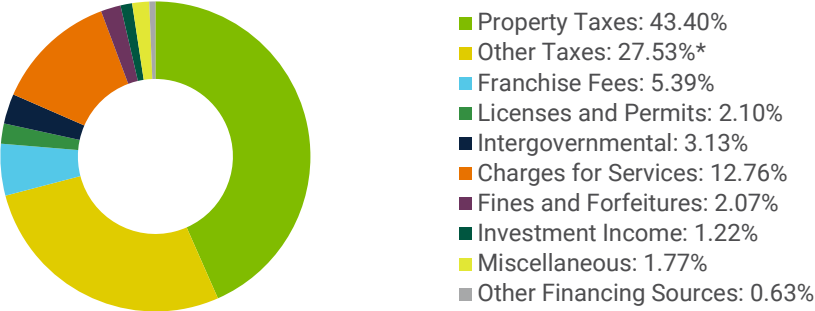
The fiscal year 2021 budget planning process continues. From August 24, 2020 through August 27, 2020, elected officials, department directors, and agency heads presented their business plans and funding requests for budget year 2021 to Commission Chairman Charlotte Nash and members of the Budget Review Team. Business plan presentations have been recorded and are available for viewing on the [2021 Budget Review Meetings](#) page on Gwinnett County's website.

On November 17, 2020, the Chairman's 2021 budget proposal will be presented to the district commissioners and made available to the public. A public hearing on the budget will be held December 9, 2020. By County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

GENERAL FUND (PAGE 13)

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 are too small to appear in the chart.

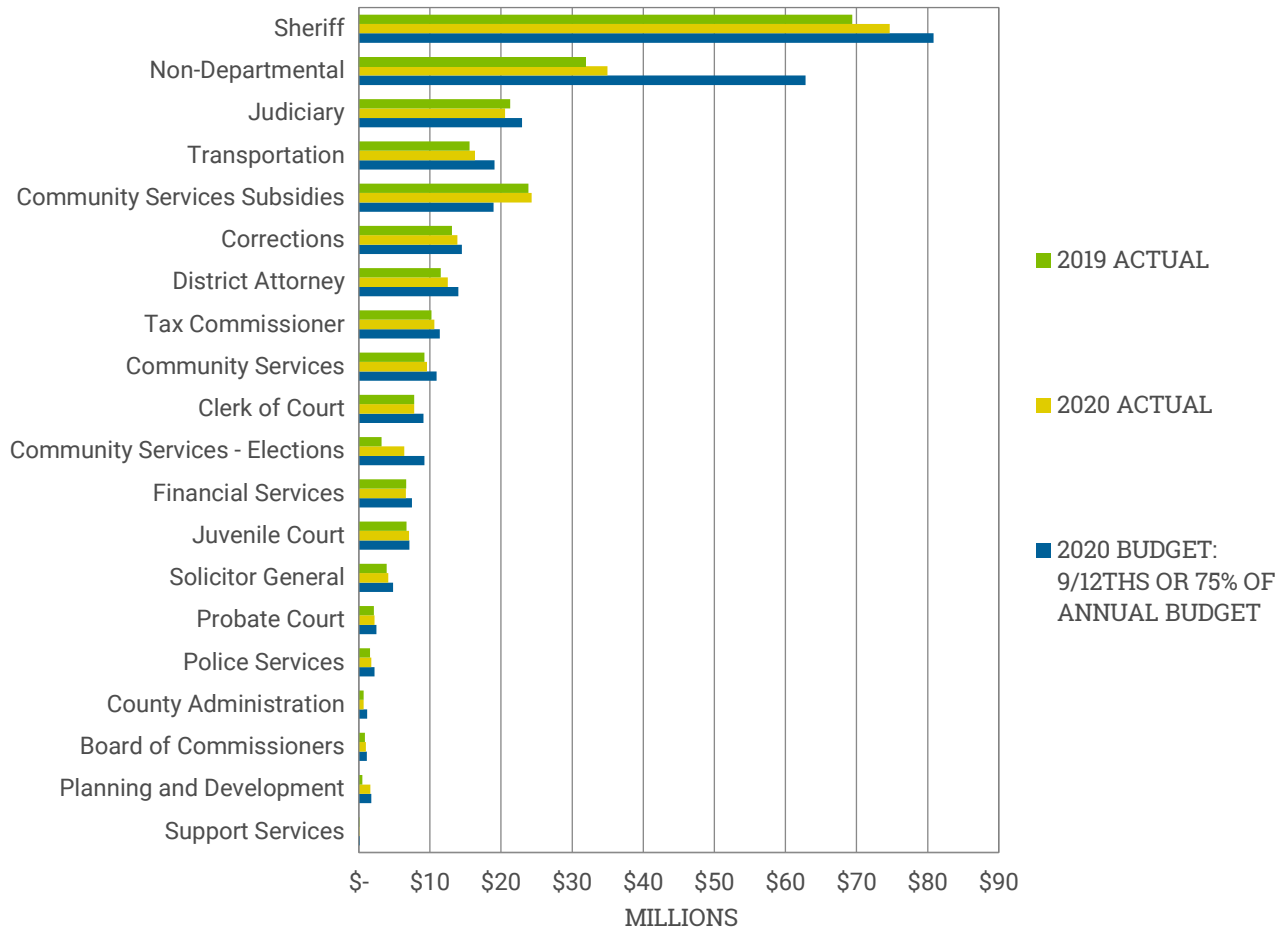
**Includes intangible recording taxes, occupation taxes, financial institution taxes, energy excise taxes, and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

Current year motor vehicle taxes and prior year property taxes make up approximately 43 percent of year-to-date revenues in the General Fund. This percentage will increase in the next few months as current year property taxes are collected. Current year property taxes make up approximately 69 percent of the fund’s annual revenue budget.

General Fund revenues are down approximately \$6.5 million, or 6.9 percent, compared to this same time last year. This is primarily due to a \$22.5 million decrease in property tax revenues resulting from the delay in the property tax bill due date this year. Other financing sources are down approximately \$8.4 million, primarily due to the closing of the 2003 General Obligation Bond Debt Service Fund in 2019. When the fund was closed, the remaining cash of \$8.5 million was transferred to the General Fund. The General Fund also reflects year-over-year decreases in charges for services, fines and forfeitures, investment income, contributions and donations, and miscellaneous revenues.

The aforementioned decreases are primarily offset by increases in other taxes and license and permit revenues associated with the movement of 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 approximately \$14.7 million in occupation taxes; \$4.7 million in franchise fees; \$3.8 million in excise taxes on beer, wine, distilled spirits, and mixed drinks; and \$1.8 million in licenses and permits.

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



Non-departmental expenditures in the General Fund are up approximately \$3 million, or 9.5 percent, compared to this same time last year, primarily due to a \$7.5 million increase in contributions 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. 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 motor vehicle contributions. Expenditures for the maintenance of our 800 MHz radio system are also 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.

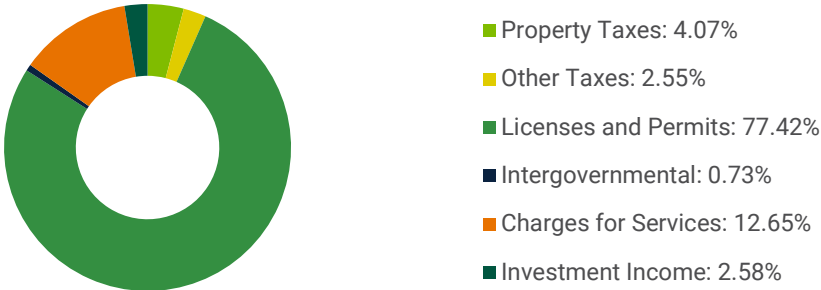
Community Services Subsidies are currently over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date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

Planning and Development expenditures in the General Fund are up approximately \$1.1 million 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 15)

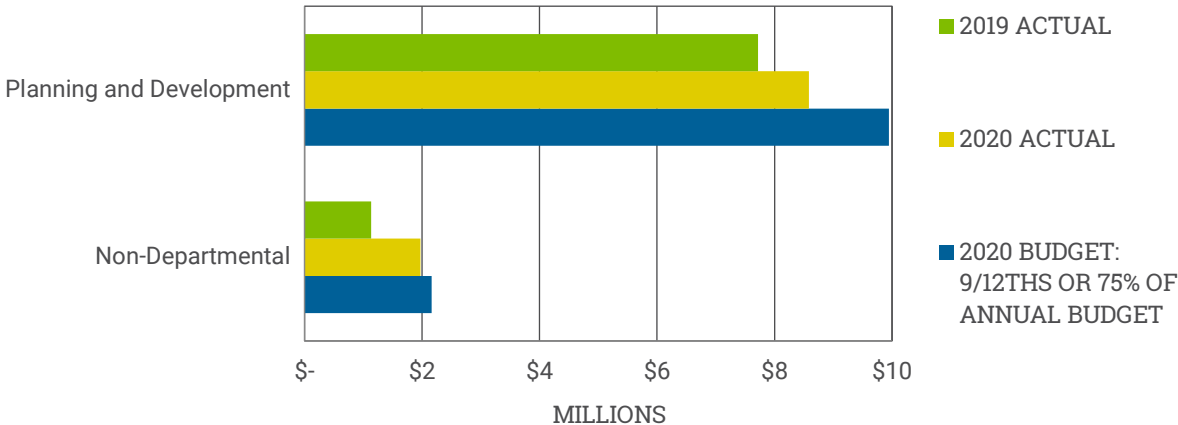
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term 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 in the next few months as they are collected. Property taxes represent approximately 47 percent of the fund’s annual revenue budget.

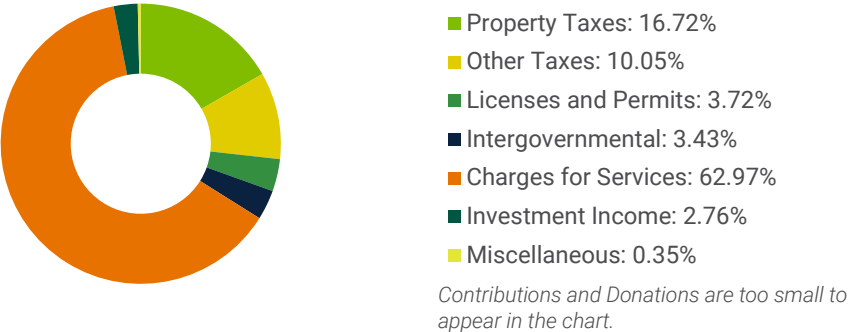
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
SEPTEMBER 2019 – 2020 YTD EXPENDITURES**



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 16)

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.

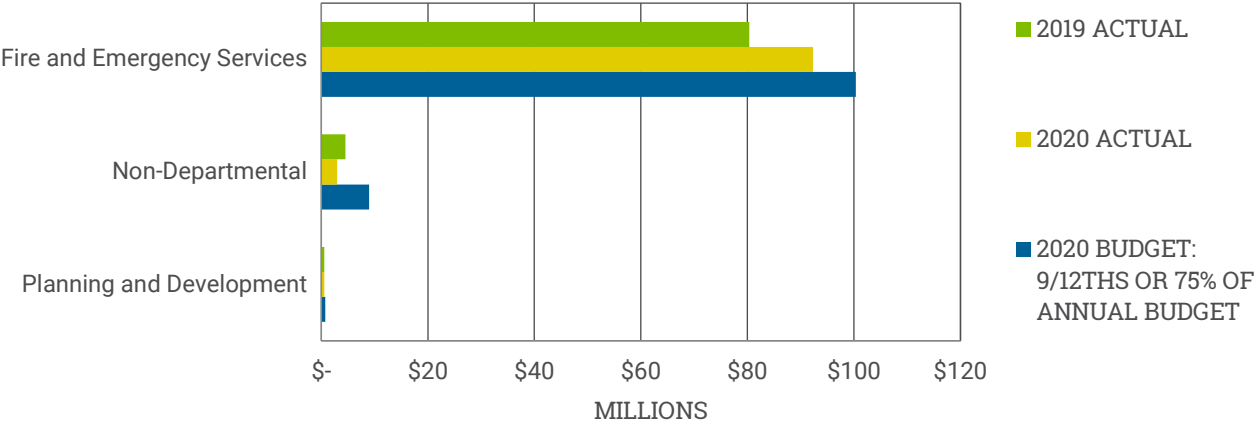
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
2020 YTD REVENUES BY CATEGORY**



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 in the next few months as 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 \$1.6 million, or 14.2 percent, compared to this same time last year, primarily due to a decline in the number of ambulance transports. The number of ambulance transports has decreased by approximately 3,100 compared to this same time last year.

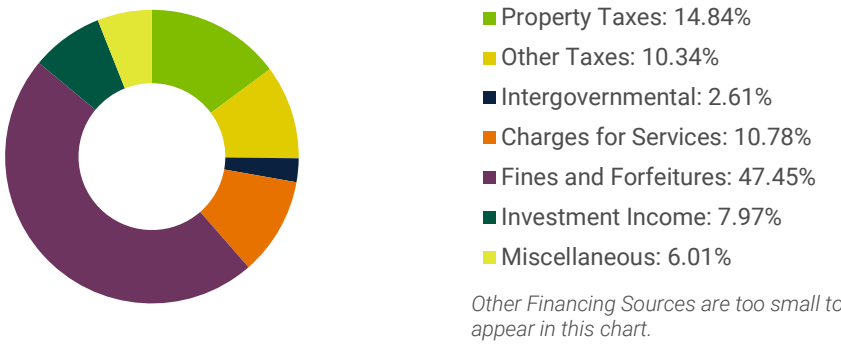
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
SEPTEMBER 2019 – 2020 YTD EXPENDITURES**



POLICE SERVICES DISTRICT FUND (PAGE 18)

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.

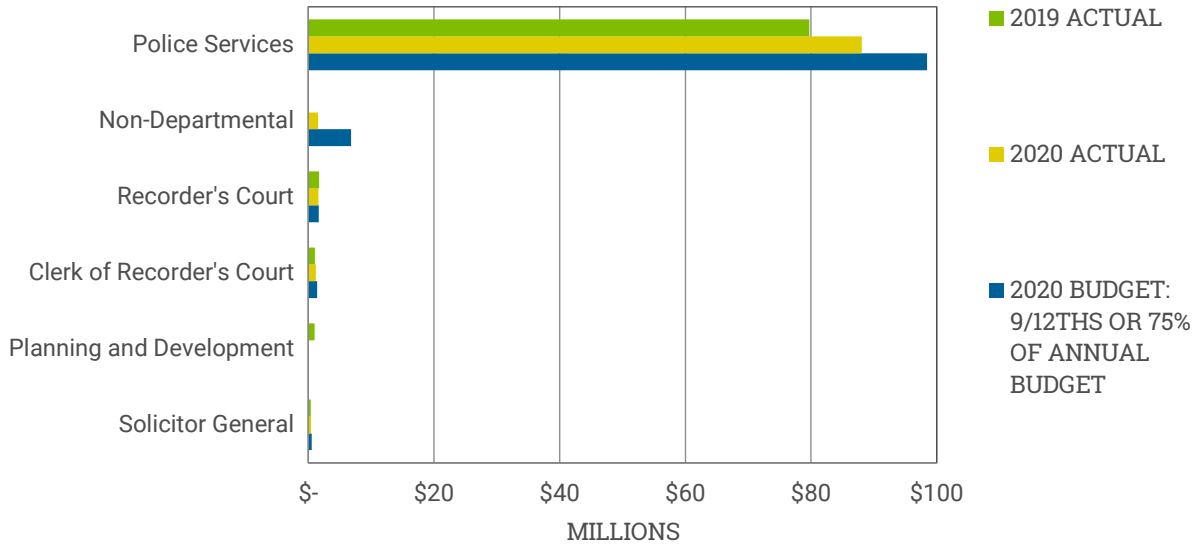
**POLICE SERVICES DISTRICT FUND
2020 YTD REVENUES BY CATEGORY**



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 in the next few months as 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 \$32.7 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, as well as the delay in the property tax bill due date resulting from the coronavirus pandemic.

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

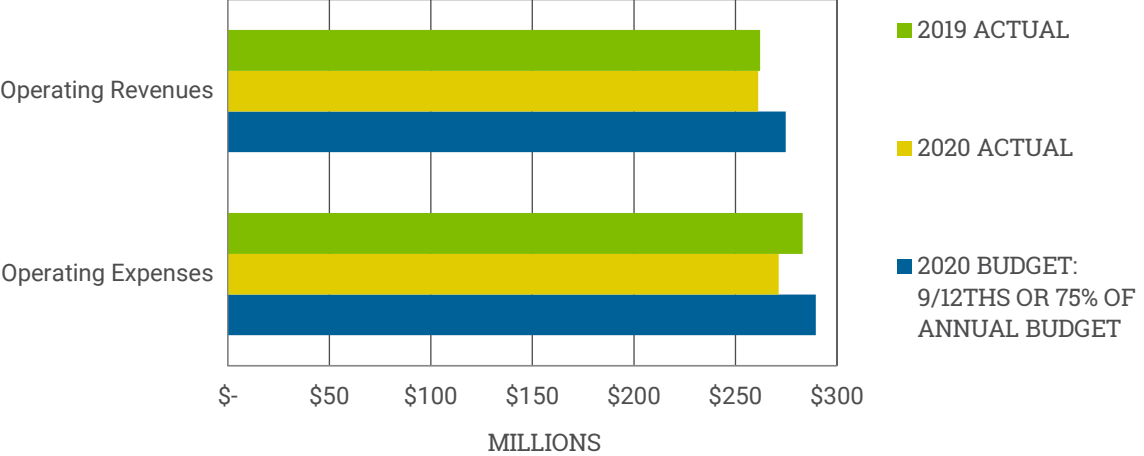


Non-departmental expenditures in the Police Services District Fund are up approximately \$1.6 million over last year, primarily due to transfers to capital made this year.

WATER & SEWER OPERATING FUND (PAGE 51)

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

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



Year-to-date Water and Sewer Operating Fund revenues are relatively flat compared to this same time last year. Some revenues reflect increases, while others reflect decreases. The largest increases are in sewer surcharge, water retail, water base charge, and sewer retail revenues, while the largest decreases are in conservation surcharges, investment income, and late fees.

Revenues in the Water and Sewer Operating Fund are approximately \$13.4 million, or 4.9 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, which have negatively impacted commercial revenues and late fees, are also contributing to revenues coming in under budget.

Year-to-date Water and Sewer Operating Fund expenses are down approximately \$11.9 million, or 4.2 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 in the Water and Sewer Operating Fund are approximately \$18.3 million, or 6.3 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.

RECURRING MONTHLY FINANCIAL TRENDS

Tax revenues in the Recreation Fund are down approximately \$4.1 million compared to this same time last year. This is primarily due to the delay in the property tax bill due date resulting from the pandemic. Additionally, House Bill 329, effective July 1, 2019, 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 Fire and EMS District, Police Services District, Recreation, Street Lighting, and Stormwater Operating Funds temporarily reflect negative equity. Equity will become positive in the fourth quarter when fees and property taxes are collected.

Charges for services revenues in the E-911 Fund reflect a decrease of \$3.3 million, or 20.7 percent, 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. Despite the year-over-year decrease, revenues in the E-911 Fund are expected to meet budget by the end of the year.

Expenses in the Local Transit Operating Fund are down approximately \$5.5 million compared to this same time last year, primarily due to funding received from a Federal Transit Administration CARES Act grant this year, as well as a planned decrease in transfers to the Renewal and Extension Fund.

Expenses in the Solid Waste Operating Fund are up approximately \$2.8 million, or 11 percent, compared to this same time last year, primarily due to a hauler rate increase. Despite the increase, expenses remain under budget based on the percentage of the fiscal year that has lapsed.

Water Resources expenses in the Stormwater Operating Fund are down approximately \$10 million compared to this same time last year. This is primarily due to lower planned contributions to capital this year and the pausing of capital transfers, as mentioned on page 3.

Information Technology expenses in the Administrative Support Fund are up approximately \$3.1 million, or 13 percent, over this same time last year, primarily due to the purchase of network and security equipment as well as increases in personal services and 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. The increases are partially offset by decreases in data service rentals and equipment rentals.

Expenses in the Risk Management Fund are up approximately \$5.9 million over this same time last year due to an increase in claims. Budget adjustments in the amounts of \$2 million and \$307,500 were made in August and September, respectively. Staff will continue to monitor the fund to determine if additional adjustments are necessary.

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 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 176,321,968	\$ 176,321,968	\$ 176,321,968			
Revenues:						
Taxes	\$ 288,883,228	\$ 315,727,998	\$ 67,064,723	21.24%	\$ 64,472,944	25.35%
Licenses and Permits	400,000	4,689,700	1,848,450	39.42%	217,820	59.96%
Intergovernmental	3,807,049	3,807,049	2,745,240	72.11%	2,323,434	61.31%
Charges for Services	26,605,078	26,609,078	11,216,232	42.15%	12,796,381	45.00%
Fines and Forfeitures	3,633,616	3,633,616	1,819,728	50.08%	1,972,237	53.75%
Investment Income	1,535,206	1,535,206	1,067,354	69.53%	1,638,314	94.79%
Contributions and Donations	154,514	178,322	21,427	12.02%	32,265	31.41%
Miscellaneous	1,708,748	2,208,748	1,558,790	70.57%	2,057,303	112.51%
Other Financing Sources	165,000	165,000	555,513	336.67%	8,916,882	102.47%
Revenues without Use of Fund Balance	326,892,439	358,554,717	87,897,457	24.51%	94,427,580	31.17%
Use of Fund Balance	41,968,485	44,178,099	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 368,860,924	\$ 402,732,816	\$ 87,897,457	21.83%	\$ 94,427,580	28.09%
Appropriations:						
Board of Commissioners	\$ 1,530,301	\$ 1,530,301	\$ 995,168	65.03%	\$ 874,774	68.02%
County Administration	1,559,463	1,559,463	680,031	43.61%	686,145	48.94%
Financial Services	10,007,377	9,970,080	6,632,754	66.53%	6,657,128	68.41%
Tax Commissioner	15,162,195	15,162,195	10,638,725	70.17%	10,212,757	71.26%
Transportation	25,616,315	25,451,786	16,349,470	64.24%	15,554,487	66.18%
Planning and Development	759,534	2,312,492	1,603,763	69.35%	517,260	71.79%
Police Services	2,965,733	2,965,733	1,773,920	59.81%	1,562,386	62.82%
Corrections	19,535,463	19,352,695	13,864,057	71.64%	13,116,212	72.36%
Community Services	14,705,354	14,584,287	9,606,058	65.87%	9,242,601	70.29%
Community Services Subsidies:						
Atlanta Regional Commission	1,204,895	1,204,895	1,020,380	84.69%	1,003,770	91.64%
Board of Health	1,574,641	1,574,641	1,574,641	100.00%	1,574,641	100.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	660,638	100.00%
Forestry	8,698	8,698	7,358	84.59%	7,358	84.59%
Gwinnett Sexual Assault Center	-	-	-	-	200,000	100.00%
Indigent Medical	225,000	225,000	-	0.00%	225,000	100.00%
Library In-House Services	1,136,007	1,136,007	577,247	50.81%	553,711	71.19%
Library Subsidy	19,412,926	19,412,926	19,412,926	100.00%	18,610,929	100.00%
Mental Health	793,341	793,341	793,341	100.00%	793,341	100.00%
Total Community Services Subsidies	25,251,234	25,251,234	24,281,619	96.16%	23,864,476	98.69%
Community Services - Elections	11,013,658	12,285,057	6,400,991	52.10%	3,198,917	69.14%
Juvenile Court	8,702,916	9,484,020	7,077,591	74.63%	6,706,835	72.44%
Sheriff	106,922,315	107,774,115	74,646,809	69.26%	69,397,687	67.92%

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General Fund (001)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Clerk of Court	12,123,106	12,123,106	7,804,153	64.37%	7,778,916	65.61%
Judiciary	27,447,287	30,625,320	20,588,072	67.23%	21,278,451	73.68%
Probate Court	3,177,490	3,277,970	2,224,821	67.87%	2,136,198	69.77%
District Attorney	18,647,243	18,647,243	12,532,964	67.21%	11,540,987	70.43%
Solicitor General	6,428,565	6,429,065	4,149,759	64.55%	3,922,210	68.61%
Support Services	165,842	165,842	106,695	64.34%	107,394	66.37%
Non-Departmental:						
Contingency	2,434,635	1,034,064	-	0.00%	-	0.00%
Contribution to Airport	40,000	40,000	30,000	75.00%	934,721	75.00%
Contribution to Capital	22,951,335	52,536,847	17,512,282	33.33%	9,999,179	75.00%
Contribution to Local Transit	11,750,000	11,865,000	8,898,750	75.00%	9,815,250	75.00%
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%	963,950	96.40%
Medical Examiner	1,321,997	1,321,997	990,000	74.89%	991,010	74.98%
Motor Vehicle Contribution	-	-	-	-	4,926,765	98.42%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	150,000	150,000	90,745	60.50%	92,252	46.13%
Reserves - Compensation	3,078,484	3,078,484	-	0.00%	-	0.00%
Reserves - Court Interpreters	775,550	353,403	-	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	2,544,220	-	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	792,146	-	0.00%	-	0.00%
800 MHZ Maintenance	2,802,391	2,802,391	1,341,482	47.87%	2,283,051	87.98%
Other Governmental Agencies	515,000	3,715,000	3,656,231	98.42%	475,460	92.60%
Other Miscellaneous	280,260	280,260	62,399	22.26%	58,896	13.16%
Total Non-Departmental	57,139,533	83,780,812	34,961,889	41.73%	31,940,534	70.86%
TOTAL APPROPRIATIONS	\$ 368,860,924	\$ 402,732,816	\$ 256,919,309	63.79%	\$ 240,296,355	71.49%

Projected Fund Balance December 31

\$ 134,353,483 **\$ 132,143,869**

Fund Balance as of Report Date

\$ 7,300,116

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Development & Enforcement District Fund (104)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 12,312,320	\$ 12,312,320	\$ 12,312,320			
Revenues:						
Taxes	\$ 7,761,647	\$ 7,761,647	\$ 306,826	3.95%	\$ 1,030,098	14.02%
Licenses and Permits	4,273,325	4,273,325	3,589,188	83.99%	3,711,586	93.93%
Intergovernmental	40,000	40,000	33,930	84.83%	26,913	52.05%
Charges for Services	573,700	573,700	586,288	102.19%	655,005	157.55%
Investment Income	165,000	165,000	119,846	72.63%	160,902	98.71%
Miscellaneous	-	-	-	-	7,141	-
Other Financing Sources	-	-	-	-	343,728	98.42%
Revenues without Use of Fund Balance	12,813,672	12,813,672	4,636,078	36.18%	5,935,373	48.34%
Use of Fund Balance	3,595,686	3,330,479	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,409,358	\$ 16,144,151	\$ 4,636,078	28.72%	\$ 5,935,373	43.16%
Appropriations:						
Planning and Development	\$ 13,527,529	\$ 13,262,322	\$ 8,584,886	64.73%	\$ 7,719,066	63.81%
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	1,972,375	72.64%	1,132,926	70.98%
Total Non-Departmental	2,881,829	2,881,829	1,972,375	68.44%	1,132,926	68.53%
TOTAL APPROPRIATIONS	\$ 16,409,358	\$ 16,144,151	\$ 10,557,261	65.39%	\$ 8,851,992	64.37%
Projected Fund Balance December 31	\$ 8,716,634	\$ 8,981,841				
Fund Balance as of Report Date			\$ 6,391,137			

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Fire and EMS District Fund (102)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 68,475,988	\$ 68,475,988	\$ 68,475,988			
Revenues:						
Taxes	\$ 103,868,630	\$ 103,868,630	\$ 4,111,514	3.96%	\$ 14,439,387	14.35%
Licenses and Permits	915,350	915,350	572,180	62.51%	725,779	84.89%
Intergovernmental	680,000	711,225	527,213	74.13%	396,663	58.46%
Charges for Services	15,618,060	15,618,060	9,672,769	61.93%	11,276,061	72.49%
Investment Income	590,000	590,000	424,462	71.94%	597,059	115.04%
Contributions and Donations	-	-	120	-	1,930	-
Miscellaneous	3,000	3,000	53,443	1,781.43%	141,748	7,087.40%
Other Financing Sources	-	-	-	-	3,055,358	98.42%
Revenues without Use of Fund Balance	121,675,040	121,706,265	15,361,701	12.62%	30,633,985	25.25%
Use of Fund Balance	25,190,453	25,035,509	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 146,865,493	\$ 146,741,774	\$ 15,361,701	10.47%	\$ 30,633,985	24.59%
Appropriations:						
Planning and Development	\$ 1,006,747	\$ 979,708	\$ 564,752	57.64%	\$ 546,338	68.98%
Fire and Emergency Services	133,938,946	133,842,266	92,287,656	68.95%	80,327,293	68.97%
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%	4,526,010	65.08%
Total Non-Departmental	11,919,800	11,919,800	2,933,533	24.61%	4,526,010	61.88%
TOTAL APPROPRIATIONS	\$ 146,865,493	\$ 146,741,774	\$ 95,785,941	65.28%	\$ 85,399,641	68.55%
Projected Fund Balance December 31	\$ 43,285,535	\$ 43,440,479				
Fund Balance as of Report Date			\$ (11,948,252)			

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Loganville EMS District Fund (103)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 689,315	\$ 689,315	\$ 689,315			
Revenues:						
Investment Income	\$ 11,500	\$ 11,500	\$ 5,031	43.75%	\$ 9,473	86.12%
Revenues without Use of Fund Balance	11,500	11,500	5,031	43.75%	9,473	86.12%
Use of Fund Balance	42,669	42,669	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 54,169	\$ 54,169	\$ 5,031	9.29%	\$ 9,473	21.59%
Appropriations:						
Loganville EMS	\$ 54,169	\$ 54,169	\$ 2,937	5.42%	\$ 41,810	95.29%
TOTAL APPROPRIATIONS	\$ 54,169	\$ 54,169	\$ 2,937	5.42%	\$ 41,810	95.29%
Projected Fund Balance December 31	\$ 646,646	\$ 646,646				
Fund Balance as of Report Date			\$ 691,409			

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Police Services District Fund (106)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 84,171,262	\$ 84,171,262	\$ 84,171,262			
Revenues:						
Taxes	\$ 69,327,847	\$ 42,483,077	\$ 1,835,276	4.32%	\$ 29,960,695	44.68%
Insurance Premium Taxes	35,494,448	35,494,448	-	0.00%	-	0.00%
Licenses and Permits	4,289,700	-	-	-	1,753,824	42.52%
Intergovernmental	287,875	287,875	190,422	66.15%	147,192	51.40%
Charges for Services	1,023,500	1,019,500	785,724	77.07%	836,331	77.18%
Fines and Forfeitures	7,688,555	7,688,555	3,458,042	44.98%	4,324,178	54.74%
Investment Income	1,000,000	1,000,000	580,464	58.05%	993,671	108.01%
Miscellaneous	305,000	308,000	437,987	142.20%	421,589	132.30%
Other Financing Sources	-	-	446	-	1,527,679	98.42%
Revenues without Use of Fund Balance	119,416,925	88,281,455	7,288,361	8.26%	39,965,159	35.20%
Use of Fund Balance	24,803,228	56,966,085	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 144,220,153	\$ 145,247,540	\$ 7,288,361	5.02%	\$ 39,965,159	31.31%
Appropriations:						
Planning and Development	\$ 1,552,958	\$ -	\$ -	-	\$ 1,002,303	69.61%
Police Services	131,307,314	131,308,627	88,101,013	67.09%	79,750,354	67.38%
Recorder's Court	2,139,896	2,221,102	1,592,806	71.71%	1,731,231	80.30%
Solicitor General	749,768	749,768	444,226	59.25%	409,598	58.79%
Clerk of Recorder's Court	1,872,197	1,872,197	1,200,654	64.13%	1,062,235	62.40%
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	6,761,076	1,554,677	22.99%	-	0.00%
Total Non-Departmental	6,598,020	9,095,846	1,554,677	17.09%	-	0.00%
TOTAL APPROPRIATIONS	\$ 144,220,153	\$ 145,247,540	\$ 92,893,376	63.96%	\$ 83,955,721	65.77%
Projected Fund Balance December 31	\$ 59,368,034	\$ 27,205,177				
Fund Balance as of Report Date			\$ (1,433,753)			

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Recreation Fund (105)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 21,431,904	\$ 21,431,904	\$ 21,431,904			
Revenues:						
Taxes	\$ 31,585,995	\$ 31,585,995	\$ 1,238,022	3.92%	\$ 5,320,566	17.13%
Intergovernmental	202,637	202,637	135,745	66.99%	107,249	52.97%
Charges for Services	5,005,173	5,005,173	977,635	19.53%	3,809,853	77.84%
Investment Income	227,000	227,000	126,011	55.51%	213,737	97.60%
Contributions and Donations	12,900	30,900	13,540	43.82%	344	2.25%
Miscellaneous	2,649,039	2,649,039	804,894	30.38%	1,974,294	77.49%
Other Financing Sources	21,930	21,930	21,930	100.00%	21,930	81.43%
Revenues without Use of Fund Balance	39,704,674	39,722,674	3,317,777	8.35%	11,447,973	29.38%
Use of Fund Balance	6,694,817	6,465,788	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 46,399,491	\$ 46,188,462	\$ 3,317,777	7.18%	\$ 11,447,973	25.72%
Appropriations:						
Community Services	\$ 44,399,215	\$ 44,188,186	\$ 26,105,538	59.08%	\$ 27,515,358	65.06%
Support Services	282,916	282,916	79,886	28.24%	115,135	62.07%
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%	1,467,925	74.43%
Total Non-Departmental	1,717,360	1,717,360	458,522	26.70%	1,467,925	72.05%
TOTAL APPROPRIATIONS	\$ 46,399,491	\$ 46,188,462	\$ 26,643,946	57.69%	\$ 29,098,418	65.37%
Projected Fund Balance December 31	\$ 14,737,087	\$ 14,966,116				
Fund Balance as of Report Date			\$ (1,894,265)			

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Economic Development Tax Fund (160)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ 10,312,623	\$ 14,202	0.14%	\$ -	-
TOTAL REVENUES	\$ -	\$ 10,312,623	\$ 14,202	0.14%	\$ -	-
Appropriations:						
Non-Departmental:						
Development Authority Activity	-	780,715	-	0.00%	-	-
Total Non-Departmental	-	780,715	-	0.00%	-	-
Appropriations without Contribution to Fund Balance	-	780,715	-	0.00%	-	-
Contribution to Fund Balance	-	9,531,908	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 10,312,623	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ -	\$ 9,531,908				
Fund Balance as of Report Date			\$ 14,202			

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Gwinnett Place TAD Fund (165)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 1,734,832	\$ 1,734,832	\$ 1,734,832			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,548	-	\$ 156,150	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,548</u>	-	<u>\$ 156,150</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			\$ 1,742,380			

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Indian Trail TAD Fund (162)

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

	FY 2020			FY 2019		
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 2,032,503	\$ 2,032,503	\$ 2,032,503			
Revenues:						
Taxes	\$ -	\$ -	\$ 20,115	-	\$ 175,000	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,115</u>	-	<u>\$ 175,000</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			\$ 2,052,618			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 6,141,835	\$ 6,141,835	\$ 6,141,835			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,740	-	\$ 328,999	-
Investment Income	-	-	29,698	-	71,168	-
TOTAL REVENUES	\$ -	\$ -	\$ 43,438	-	\$ 400,167	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 6,141,835	\$ 6,141,835				
Fund Balance as of Report Date			\$ 6,185,273			

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Lake Lucerne TAD Fund (164)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 244,534	\$ 244,534	\$ 244,534			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,387	-	\$ 31,823	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,387</u>	-	<u>\$ 31,823</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			

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Park Place TAD Fund (163)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 940,779	\$ 940,779	\$ 940,779			
Revenues:						
Taxes	\$ -	\$ -	\$ 14,801	-	\$ 134,154	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,801</u>	-	<u>\$ 134,154</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			\$ 955,580			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	14,431	-	-	-
Other Financing Sources	-	38,485,000	38,485,000	100.00%	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 38,485,000</u>	<u>\$ 38,499,431</u>	100.04%	<u>\$ -</u>	-
Appropriations:						
Planning and Development	-	19,062,525	9,317,928	48.88%	-	-
Appropriations without Contribution to Fund Balance	-	19,062,525	9,317,928	48.88%	-	-
Contribution to Fund Balance	-	19,422,475	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 38,485,000</u>	<u>\$ 9,317,928</u>	24.21%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ 19,422,475				
Fund Balance as of Report Date			\$ 29,181,503			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Other Financing Sources	\$ -	\$ 1,389,737	\$ -	0.00%	\$ -	-
TOTAL REVENUES	\$ -	\$ 1,389,737	\$ -	0.00%	\$ -	-
Appropriations:						
Debt Service	\$ -	\$ 1,389,737	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ 1,389,737	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Speed Hump Fund (003)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 1,038,261	\$ 1,038,261	\$ 1,038,261			
Revenues:						
Charges for Services	\$ 126,408	\$ 126,408	\$ 1,923	1.52%	\$ 15,142	12.41%
Investment Income	19,500	19,500	14,441	74.06%	24,398	128.41%
Revenues without Use of Fund Balance	145,908	145,908	16,364	11.22%	39,540	28.04%
Use of Fund Balance	289,789	289,789	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 435,697	\$ 435,697	\$ 16,364	3.76%	\$ 39,540	9.36%
Appropriations:						
Transportation	\$ 435,697	\$ 435,697	\$ 55,710	12.79%	\$ 184,817	43.77%
TOTAL APPROPRIATIONS	\$ 435,697	\$ 435,697	\$ 55,710	12.79%	\$ 184,817	43.77%
Projected Fund Balance December 31	\$ 748,472	\$ 748,472				
Fund Balance as of Report Date			\$ 998,915			

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Street Lighting Fund (002)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 1,724,246	\$ 1,724,246	\$ 1,724,246			
Revenues:						
Charges for Services	\$ 7,568,042	\$ 8,359,665	\$ 81,036	0.97%	\$ 770,572	10.00%
Investment Income	13,000	13,000	9,779	75.22%	27,360	304.00%
Miscellaneous	-	-	51,521	-	2,232	-
TOTAL REVENUES	<u>\$ 7,581,042</u>	<u>\$ 8,372,665</u>	<u>\$ 142,336</u>	1.70%	<u>\$ 800,164</u>	10.37%
Appropriations:						
Transportation	\$ 7,580,514	\$ 8,113,565	\$ 5,483,992	67.59%	\$ 5,263,375	69.58%
Non-Departmental:						
Reserves - Compensation	435	435	-	0.00%	-	-
Total Non-Departmental	<u>435</u>	<u>435</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Appropriations without Contribution to Fund Balance	7,580,949	8,114,000	5,483,992	67.59%	5,263,375	69.58%
Contribution to Fund Balance	93	258,665	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 7,581,042</u>	<u>\$ 8,372,665</u>	<u>\$ 5,483,992</u>	65.50%	<u>\$ 5,263,375</u>	68.23%
Projected Fund Balance December 31	\$ 1,724,339	\$ 1,982,911				
Fund Balance as of Report Date			\$ (3,617,410)			

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Authority Imaging Fund (020)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020		Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 1,984,949	\$ 1,984,949	\$ 1,984,949			
Revenues:						
Charges for Services	\$ 637,382	\$ 637,382	\$ 557,632	87.49%	\$ 497,351	81.92%
Investment Income	2,490	2,490	1,277	51.29%	1,580	78.41%
TOTAL REVENUES	\$ 639,872	\$ 639,872	\$ 558,909	87.35%	\$ 498,931	56.53%
Appropriations:						
Clerk of Court	\$ -	\$ -	\$ -	-	\$ 661,988	75.00%
Appropriations without Contribution to Fund Balance	-	-	-	-	661,988	75.00%
Contribution to Fund Balance	639,872	639,872	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 639,872	\$ 639,872	\$ -	0.00%	\$ 661,988	75.00%
Projected Fund Balance December 31	\$ 2,624,821	\$ 2,624,821				
Fund Balance as of Report Date			\$ 2,543,858			

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Corrections Inmate Welfare Fund (085)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020		Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 544,886	\$ 544,886	\$ 544,886			
Revenues:						
Charges for Services	\$ 118,500	\$ 118,500	\$ 92,958	78.45%	\$ 95,121	84.54%
Miscellaneous	11,700	11,700	6,478	55.37%	7,461	49.74%
TOTAL REVENUES	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 99,436</u>	76.37%	<u>\$ 102,582</u>	80.44%
Appropriations:						
Corrections	\$ 73,755	\$ 73,755	\$ 44,151	59.86%	\$ 6,354	29.81%
Appropriations without Contribution to Fund Balance	73,755	73,755	44,151	59.86%	6,354	29.81%
Contribution to Fund Balance	56,445	56,445	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 130,200</u>	<u>\$ 130,200</u>	<u>\$ 44,151</u>	33.91%	<u>\$ 6,354</u>	4.98%
Projected Fund Balance December 31	\$ 601,331	\$ 601,331				
Fund Balance as of Report Date			\$ 600,171			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 773,159	\$ 773,159	\$ 773,159			
Revenues:						
Fines and Forfeitures	\$ 733,979	\$ 733,979	\$ 378,254	51.53%	\$ 438,020	57.93%
Investment Income	2,500	2,500	1,853	74.12%	3,561	142.44%
Miscellaneous	-	-	-	-	1,083	-
Revenues without Use of Fund Balance	736,479	736,479	380,107	51.61%	442,664	58.35%
Use of Fund Balance	201,408	201,408	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 937,887</u>	<u>\$ 937,887</u>	<u>\$ 380,107</u>	40.53%	<u>\$ 442,664</u>	46.88%
Appropriations:						
District Attorney	\$ 368,150	\$ 368,150	\$ 256,794	69.75%	\$ 234,953	68.66%
Solicitor General	560,201	560,201	330,477	58.99%	326,553	54.24%
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>\$ 587,271</u>	62.62%	<u>\$ 561,506</u>	59.46%
Projected Fund Balance December 31	\$ 571,751	\$ 571,751				
Fund Balance as of Report Date			\$ 565,995			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 355,058	\$ 355,058	\$ 355,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,148	\$ 3,148	100.00%	\$ 30,724	100.00%
Revenues without Use of Fund Balance	-	3,148	3,148	100.00%	30,724	100.00%
Use of Fund Balance	175,000	175,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 175,000	\$ 178,148	\$ 3,148	1.77%	\$ 30,724	18.32%
Appropriations:						
District Attorney	\$ 175,000	\$ 178,148	\$ 36,513	20.50%	\$ 89,423	53.32%
TOTAL APPROPRIATIONS	\$ 175,000	\$ 178,148	\$ 36,513	20.50%	\$ 89,423	53.32%
Projected Fund Balance December 31	\$ 180,058	\$ 180,058				
Fund Balance as of Report Date			\$ 321,693			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 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			

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E-911 Fund (095)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020		Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 30,941,881	\$ 30,941,881	\$ 30,941,881			
Revenues:						
Charges for Services	\$ 18,114,000	\$ 18,114,000	\$ 12,750,155	70.39%	\$ 16,088,427	98.46%
Investment Income	415,000	415,000	265,034	63.86%	406,130	97.86%
Miscellaneous	-	-	2,447	-	8,852	-
Revenues without Use of Fund Balance	18,529,000	18,529,000	13,017,636	70.26%	16,503,409	98.50%
Use of Fund Balance	8,769,718	8,769,718	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 27,298,718	\$ 27,298,718	\$ 13,017,636	47.69%	\$ 16,503,409	65.72%
Appropriations:						
Police Services	\$ 22,706,465	\$ 22,706,465	\$ 13,348,328	58.79%	\$ 11,856,711	57.45%
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	\$ 27,298,718	\$ 17,758,990	65.05%	\$ 15,856,151	63.14%
Projected Fund Balance December 31	\$ 22,172,163	\$ 22,172,163				
Fund Balance as of Report Date			\$ 26,200,527			

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Juvenile Court Supervision Fund (030)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020		Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 195,322	\$ 195,322	\$ 195,322			
Revenues:						
Charges for Services	\$ 55,883	\$ 55,883	\$ 39,788	71.20%	\$ 52,688	75.54%
TOTAL REVENUES	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 39,788</u>	71.20%	<u>\$ 52,688</u>	75.54%
Appropriations:						
Juvenile Court	\$ 39,450	\$ 39,450	\$ 13,817	35.02%	\$ 28,417	65.98%
Appropriations without Contribution to Fund Balance	39,450	39,450	13,817	35.02%	28,417	65.98%
Contribution to Fund Balance	16,433	16,433	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 55,883</u>	<u>\$ 55,883</u>	<u>\$ 13,817</u>	24.72%	<u>\$ 28,417</u>	40.74%
Projected Fund Balance December 31	\$ 211,755	\$ 211,755				
Fund Balance as of Report Date			\$ 221,293			

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Police Special Justice Fund (070)

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

	FY 2020			FY 2019		
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 882,278	\$ 882,278	\$ 882,278			
Revenues:						
Fines and Forfeitures	\$ -	\$ 182,010	\$ 182,010	100.00%	\$ 148,203	100.00%
Revenues without Use of Fund Balance	-	182,010	182,010	100.00%	148,203	100.00%
Use of Fund Balance	111,000	-	-	-	-	0.00%
TOTAL REVENUES	\$ 111,000	\$ 182,010	\$ 182,010	100.00%	\$ 148,203	134.73%
Appropriations:						
Police Services	\$ 111,000	\$ 111,000	\$ 25,625	23.09%	\$ 44,490	40.45%
Appropriations without Contribution to Fund Balance	111,000	111,000	25,625	23.09%	44,490	40.45%
Contribution to Fund Balance	-	71,010	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 111,000	\$ 182,010	\$ 25,625	14.08%	\$ 44,490	40.45%
Projected Fund Balance December 31	\$ 771,278	\$ 953,288				
Fund Balance as of Report Date			\$ 1,038,663			

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Police Special State Fund (072)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 1,344,527	\$ 1,344,527	\$ 1,344,527			
Revenues:						
Fines and Forfeitures	\$ -	\$ 227,695	\$ 227,695	100.00%	\$ 95,936	100.00%
Miscellaneous	-	-	-	-	22	-
Revenues without Use of Fund Balance	-	227,695	227,695	100.00%	95,958	100.02%
Use of Fund Balance	951,334	723,639	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 951,334	\$ 951,334	\$ 227,695	23.93%	\$ 95,958	5.96%
Appropriations:						
Police Services	\$ 951,334	\$ 951,334	\$ 378,332	39.77%	\$ 660,653	41.05%
TOTAL APPROPRIATIONS	\$ 951,334	\$ 951,334	\$ 378,332	39.77%	\$ 660,653	41.05%
Projected Fund Balance December 31	\$ 393,193	\$ 620,888				
Fund Balance as of Report Date			\$ 1,193,890			

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Sheriff Inmate Fund (090)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020		Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 3,809,254	\$ 3,809,254	\$ 3,809,254			
Revenues:						
Charges for Services	\$ 715,330	\$ 715,330	\$ 508,476	71.08%	\$ 510,713	58.80%
Investment Income	-	-	34,698	-	52,903	-
TOTAL REVENUES	\$ 715,330	\$ 715,330	\$ 543,174	75.93%	\$ 563,616	64.89%
Appropriations:						
Sheriff	\$ 652,500	\$ 652,500	\$ 360,530	55.25%	\$ 479,278	58.47%
Appropriations without Contribution to Fund Balance	652,500	652,500	360,530	55.25%	479,278	58.47%
Contribution to Fund Balance	62,830	62,830	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 715,330	\$ 715,330	\$ 360,530	50.40%	\$ 479,278	55.18%
Projected Fund Balance December 31	\$ 3,872,084	\$ 3,872,084				
Fund Balance as of Report Date			\$ 3,991,898			

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Sheriff Special Justice Fund (065)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 458,866	\$ 458,866	\$ 458,866			
Revenues:						
Fines and Forfeitures	\$ -	\$ 119,642	\$ 119,642	100.00%	\$ 116,709	100.00%
Other Financing Sources	-	-	-	-	3,660	-
Revenues without Use of Fund Balance	-	119,642	119,642	100.00%	120,369	103.14%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 319,642	\$ 119,642	37.43%	\$ 120,369	55.54%
Appropriations:						
Sheriff	\$ 200,000	\$ 319,642	\$ 218,643	68.40%	\$ 51,903	23.95%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 319,642	\$ 218,643	68.40%	\$ 51,903	23.95%
Projected Fund Balance December 31	\$ 258,866	\$ 258,866				
Fund Balance as of Report Date			\$ 359,865			

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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 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 341,787	\$ 341,787	\$ 341,787			
Revenues:						
Fines and Forfeitures	\$ -	\$ 97,516	\$ 97,516	100.00%	\$ 7,346	143.67%
Other Financing Sources	-	-	-	-	7,098	-
Revenues without Use of Fund Balance	-	97,516	97,516	100.00%	14,444	282.50%
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 297,516	\$ 97,516	32.78%	\$ 14,444	9.31%
Appropriations:						
Sheriff	\$ 200,000	\$ 297,516	\$ 82,911	27.87%	\$ 31,904	20.57%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 297,516	\$ 82,911	27.87%	\$ 31,904	20.57%
Projected Fund Balance December 31	\$ 141,787	\$ 141,787				
Fund Balance as of Report Date			\$ 356,392			

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Sheriff Special State Fund (067)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 346,807	\$ 346,807	\$ 346,807			
Revenues:						
Investment Income	\$ -	\$ -	\$ 232	-	\$ 268	-
Revenues without Use of Fund Balance	-	-	232	-	268	-
Use of Fund Balance	200,000	200,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 200,000	\$ 200,000	\$ 232	0.12%	\$ 268	0.27%
Appropriations:						
Sheriff	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 36,354	36.35%
TOTAL APPROPRIATIONS	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 36,354	36.35%
Projected Fund Balance December 31	\$ 146,807	\$ 146,807				
Fund Balance as of Report Date			\$ 347,039			

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Stadium Fund (055)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 2,508,407	\$ 2,508,407	\$ 2,508,407			
Revenues:						
Taxes	\$ 880,425	\$ 880,425	\$ 529,087	60.09%	\$ 627,745	71.74%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,117,188	1,117,188	488,899	43.76%	492,283	45.65%
Investment Income	-	-	6,392	-	13,406	-
TOTAL REVENUES	<u>\$ 2,397,613</u>	<u>\$ 2,397,613</u>	<u>\$ 1,424,378</u>	59.41%	<u>\$ 1,533,434</u>	65.16%
Appropriations:						
Stadium Operations	\$ 2,127,790	\$ 2,127,790	\$ 2,102,057	98.79%	\$ 2,063,761	99.42%
Appropriations without Contribution to Fund Balance	2,127,790	2,127,790	2,102,057	98.79%	2,063,761	99.42%
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>\$ 2,102,057</u>	87.67%	<u>\$ 2,063,761</u>	87.69%
Projected Fund Balance December 31	\$ 2,778,230	\$ 2,778,230				
Fund Balance as of Report Date			\$ 1,830,728			

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Tree Bank Fund (040)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 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			

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Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Infinite Energy Center and parking facility. Hotel-Motel taxes are 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 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Fund Balance January 1	\$ 7,458,075	\$ 7,458,075	\$ 7,458,075			
Revenues:						
Taxes	\$ 11,806,390	\$ 11,806,390	\$ 4,508,316	38.19%	\$ 8,303,486	68.87%
Charges for Services	150	150	-	0.00%	3,574	3,574.00%
Investment Income	-	-	23,246	-	92,980	-
Revenues without Use of Fund Balance	11,806,540	11,806,540	4,531,562	38.38%	8,400,040	69.67%
Use of Fund Balance	997,594	997,594	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,804,134	\$ 12,804,134	\$ 4,531,562	35.39%	\$ 8,400,040	62.57%
Appropriations:						
Facility Debt	\$ 8,707,442	\$ 8,707,442	\$ 8,707,442	100.00%	\$ 8,967,214	100.00%
Tourism	4,096,692	4,096,692	3,123,153	76.24%	2,975,645	66.74%
TOTAL APPROPRIATIONS	\$ 12,804,134	\$ 12,804,134	\$ 11,830,595	92.40%	\$ 11,942,859	88.95%
Projected Fund Balance December 31	\$ 6,460,481	\$ 6,460,481				
Fund Balance as of Report Date			\$ 159,042			

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Airport Operating Fund (520)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 795,063	\$ 795,063	\$ 795,063			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 119,031	74.39%	\$ 155,715	97.32%
Investment Income	-	-	1,122	-	3,867	-
Miscellaneous	1,140,000	1,154,400	590,053	51.11%	588,166	51.59%
Other Financing Sources	40,000	40,000	30,000	75.00%	934,721	75.00%
Revenues without Use of Net Position	1,340,000	1,354,400	740,206	54.65%	1,682,469	66.08%
Use of Net Position	164,424	150,024	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,504,424	\$ 1,504,424	\$ 740,206	49.20%	\$ 1,682,469	55.67%
Appropriations:						
Transportation*	\$ 1,496,768	\$ 1,496,768	\$ 800,582	53.49%	\$ 2,023,638	66.98%
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	\$ 800,582	53.22%	\$ 2,023,638	66.96%
Projected Net Position December 31	\$ 630,639	\$ 645,039				
Net Position as of Report Date			\$ 734,687			

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

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Economic Development Operating Fund (530)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020		Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 3,307,026	\$ 3,307,026	\$ 3,307,026			
Revenues:						
Investment Income	\$ -	\$ -	\$ 7,811	-	\$ 7,398	-
Miscellaneous	3,958,869	3,958,869	1,189,411	30.04%	2,061,173	39.21%
Other Financing Sources	-	-	-	-	3,000,000	-
Revenues without Use of Net Position	3,958,869	3,958,869	1,197,222	30.24%	5,068,571	96.42%
Use of Net Position	1,467,753	1,467,753	-	0.00%	-	-
TOTAL REVENUES	\$ 5,426,622	\$ 5,426,622	\$ 1,197,222	22.06%	\$ 5,068,571	96.42%
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,426,622	5,426,622	3,361,689	61.95%	3,802,827	72.34%
Total Non-Departmental	5,426,622	5,426,622	3,361,689	61.95%	3,802,827	72.34%
TOTAL APPROPRIATIONS	\$ 5,426,622	\$ 5,426,622	\$ 3,361,689	61.95%	\$ 3,802,827	72.34%
Projected Net Position December 31	\$ 1,839,273	\$ 1,839,273				
Net Position as of Report Date			\$ 1,142,559			

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Local Transit Operating Fund (515)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 6,203,932	\$ 6,203,932	\$ 6,203,932			
Revenues:						
Charges for Services	\$ 3,957,534	\$ 3,957,534	\$ 1,046,515	26.44%	\$ 2,653,368	80.87%
Investment Income	190,000	190,000	73,854	38.87%	126,530	79.58%
Miscellaneous	20,000	20,000	4,216	21.08%	30,447	-
Other Financing Sources	11,750,000	11,865,000	8,898,750	75.00%	9,815,250	75.00%
Revenues without Use of Net Position	15,917,534	16,032,534	10,023,335	62.52%	12,625,595	76.39%
Use of Net Position	791,340	968,964	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,708,874	\$ 17,001,498	\$ 10,023,335	58.96%	\$ 12,625,595	70.57%
Appropriations:						
Transportation*	\$ 16,700,039	\$ 16,992,663	\$ 5,583,025	32.86%	\$ 11,069,914	61.87%
Non-Departmental:						
Reserves - Compensation	8,835	8,835	-	0.00%	-	-
Total Non-Departmental	8,835	8,835	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 16,708,874	\$ 17,001,498	\$ 5,583,025	32.84%	\$ 11,069,914	61.87%
Projected Net Position December 31	\$ 5,412,592	\$ 5,234,968				
Net Position as of Report Date			\$ 10,644,242			

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

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Solid Waste Operating Fund (595)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 27,510,861	\$ 27,510,861	\$ 27,510,861			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 464,264	59.91%	\$ 513,522	66.26%
Charges for Services	41,351,452	41,626,800	31,531,172	75.75%	29,649,307	72.95%
Investment Income	850,000	850,000	610,907	71.87%	937,215	113.60%
Miscellaneous	100	100	-	0.00%	937	624.67%
TOTAL REVENUES	<u>\$ 42,976,552</u>	<u>\$ 43,251,900</u>	<u>\$ 32,606,343</u>	75.39%	<u>\$ 31,100,981</u>	73.63%
Appropriations:						
Support Services	\$ 40,797,294	\$ 42,741,405	\$ 28,261,360	66.12%	\$ 25,451,681	64.82%
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>42,759,658</u>	<u>28,261,360</u>	66.09%	<u>25,451,681</u>	64.80%
Working Capital Reserve	2,161,005	492,242	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,976,552</u>	<u>\$ 43,251,900</u>	<u>\$ 28,261,360</u>	65.34%	<u>\$ 25,451,681</u>	60.25%
Projected Net Position December 31	\$ 29,671,866	\$ 28,003,103				
Net Position as of Report Date			\$ 31,855,844			

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

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Stormwater Operating Fund (590)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 10,533,286	\$ 10,533,286	\$ 10,533,286			
Revenues:						
Charges for Services	\$ 30,186,728	\$ 30,186,728	\$ 398,392	1.32%	\$ 3,981,794	13.42%
Investment Income	330,000	330,000	95,678	28.99%	225,059	54.23%
Miscellaneous	20,000	129,197	-	0.00%	6,548	32.74%
Revenues without Use of Net Position	30,536,728	30,645,925	494,070	1.61%	4,213,401	14.00%
Use of Net Position	75,297	-	-	-	-	0.00%
TOTAL REVENUES	\$ 30,612,025	\$ 30,645,925	\$ 494,070	1.61%	\$ 4,213,401	9.92%
Appropriations:						
Planning and Development	\$ 979,087	\$ 949,019	\$ 682,223	71.89%	\$ 558,377	58.75%
Water Resources*	29,478,244	29,391,945	12,009,696	40.86%	21,969,816	53.05%
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	30,495,658	12,691,919	41.62%	22,528,193	53.07%
Working Capital Reserve	-	150,267	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 30,612,025	\$ 30,645,925	\$ 12,691,919	41.41%	\$ 22,528,193	53.07%
Projected Net Position December 31	\$ 10,457,989	\$ 10,683,553				
Net Position as of Report Date			\$ (1,664,563)			

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

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Water and Sewer Operating Fund (501)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020		Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 133,041,825	\$ 133,041,825	\$ 133,041,825			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 24,202	-	\$ -	-
Charges for Services	347,175,348	347,375,348	240,381,681	69.20%	240,940,870	73.74%
Investment Income	1,000,000	1,000,000	1,217,950	121.80%	2,329,957	77.67%
Contributions and Donations	17,802,232	17,802,232	19,322,911	108.54%	18,555,792	77.32%
Miscellaneous	50,000	69,069	323,150	467.87%	240,231	-
Revenues without Use of Net Position	366,027,580	366,246,649	261,269,894	71.34%	262,066,850	74.08%
Use of Net Position	20,533,081	19,741,772	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 386,560,661	\$ 385,988,421	\$ 261,269,894	67.69%	\$ 262,066,850	65.64%
Appropriations:						
Planning and Development	\$ 1,021,277	\$ 1,004,506	\$ 700,108	69.70%	\$ 730,980	77.91%
Water Resources*	384,747,081	384,191,612	270,511,598	70.41%	282,358,506	70.91%
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	\$ 385,988,421	\$ 271,211,706	70.26%	\$ 283,089,486	70.90%
Projected Net Position December 31	\$ 112,508,744	\$ 113,300,053				
Net Position as of Report Date			\$ 123,100,013			

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

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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 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 8,577,368	\$ 8,577,368	\$ 8,577,368			
Revenues:						
Charges for Services	\$ 86,330,120	\$ 86,330,120	\$ 58,163,965	67.37%	\$ 51,483,421	67.55%
Investment Income	160,000	160,000	160,647	100.40%	229,020	136.32%
Miscellaneous	243,438	243,438	254,405	104.51%	268,677	110.31%
Revenues without Use of Net Position	86,733,558	86,733,558	58,579,017	67.54%	51,981,118	67.84%
Use of Net Position	458,131	-	-	-	-	0.00%
TOTAL REVENUES	\$ 87,191,689	\$ 86,733,558	\$ 58,579,017	67.54%	\$ 51,981,118	67.72%
Appropriations:						
County Administration	\$ 5,746,408	\$ 5,596,005	\$ 3,548,073	63.40%	\$ 3,074,029	61.82%
Financial Services	11,531,257	11,423,801	7,782,614	68.13%	7,175,415	67.63%
Human Resources	4,571,076	4,452,142	2,669,020	59.95%	2,731,863	62.37%
Information Technology Services	44,316,813	43,602,861	27,202,096	62.39%	24,081,512	61.22%
Law	2,766,292	2,783,923	1,995,927	71.69%	2,018,093	87.84%
Support Services	16,627,565	16,529,344	9,976,217	60.35%	9,352,447	66.36%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,629,278	1,629,278	466,539	28.63%	606,190	56.75%
Total Non-Departmental	1,632,278	1,632,278	466,539	28.58%	606,190	56.54%
Appropriations without Working Capital Reserve	87,191,689	86,020,354	53,640,486	62.36%	49,039,549	63.89%
Working Capital Reserve	-	713,204	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 87,191,689	\$ 86,733,558	\$ 53,640,486	61.85%	\$ 49,039,549	63.89%
Projected Net Position December 31	\$ 8,119,237	\$ 9,290,572				
Net Position as of Report Date			\$ 13,515,899			

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Auto Liability Fund (606)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 657,990	\$ 657,990	\$ 657,990			
Revenues:						
Charges for Services	\$ 2,250,000	\$ 2,250,000	\$ 1,687,500	75.00%	\$ 1,312,500	75.00%
Investment Income	44,000	44,000	46,297	105.22%	52,612	111.94%
Revenues without Use of Net Position	2,294,000	2,294,000	1,733,797	75.58%	1,365,112	75.97%
Use of Net Position	54,934	54,934	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,348,934	\$ 2,348,934	\$ 1,733,797	73.81%	\$ 1,365,112	67.83%
Appropriations:						
Financial Services	\$ 2,348,934	\$ 2,348,934	\$ 1,536,966	65.43%	\$ 1,167,088	57.99%
TOTAL APPROPRIATIONS	\$ 2,348,934	\$ 2,348,934	\$ 1,536,966	65.43%	\$ 1,167,088	57.99%
Projected Net Position December 31	\$ 603,056	\$ 603,056				
Net Position as of Report Date			\$ 854,821			

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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 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 2,075,925	\$ 2,075,925	\$ 2,075,925			
Revenues:						
Charges for Services	\$ 8,750,693	\$ 8,750,693	\$ 5,510,560	62.97%	\$ 5,986,480	71.71%
Miscellaneous	367,865	367,865	309,832	84.22%	281,381	76.49%
Other Financing Sources	-	-	24,422	-	27,175	-
TOTAL REVENUES	\$ 9,118,558	\$ 9,118,558	\$ 5,844,814	64.10%	\$ 6,295,036	72.22%
Appropriations:						
Support Services	\$ 8,148,517	\$ 8,113,399	\$ 5,569,998	68.65%	\$ 5,056,161	66.02%
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	715,000	536,250	75.00%	150,000	75.00%
Total Non-Departmental	720,590	770,590	536,250	69.59%	150,000	70.09%
Appropriations without Working Capital Reserve	8,869,107	8,883,989	6,106,248	68.73%	5,206,161	66.13%
Working Capital Reserve	249,451	234,569	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,118,558	\$ 9,118,558	\$ 6,106,248	66.97%	\$ 5,206,161	59.73%
Projected Net Position December 31	\$ 2,325,376	\$ 2,310,494				
Net Position as of Report Date			\$ 1,814,491			

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Group Self-Insurance Fund (605)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 30,269,650	\$ 30,269,650	\$ 30,269,650			
Revenues:						
Charges for Services	\$ 66,348,258	\$ 66,348,258	\$ 52,015,693	78.40%	\$ 47,735,732	79.38%
Investment Income	540,000	540,000	396,908	73.50%	540,718	98.31%
Miscellaneous	-	-	657,139	-	1,158,094	-
Revenues without Use of Net Position	66,888,258	66,888,258	53,069,740	79.34%	49,434,544	81.46%
Use of Net Position	609,305	603,912	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,497,563	\$ 67,492,170	\$ 53,069,740	78.63%	\$ 49,434,544	76.76%
Appropriations:						
Human Resources	\$ 67,473,604	\$ 67,468,211	\$ 52,058,997	77.16%	\$ 43,806,346	68.03%
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	\$ 52,058,997	77.13%	\$ 43,806,346	68.02%
Projected Net Position December 31	\$ 29,660,345	\$ 29,665,738				
Net Position as of Report Date			\$ 31,280,393			

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Risk Management Fund (602)

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

	FY 2020				FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020	% Actual to Current Budget	Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 6,807,644	\$ 6,807,644	\$ 6,807,644			
Revenues:						
Charges for Services	\$ 6,850,000	\$ 6,850,000	\$ 5,137,501	75.00%	\$ 4,687,501	75.00%
Investment Income	148,000	148,000	91,931	62.12%	128,298	77.76%
Miscellaneous	-	-	2,080	-	44,641	-
Revenues without Use of Net Position	6,998,000	6,998,000	5,231,512	74.76%	4,860,440	75.77%
Use of Net Position	2,499,755	4,807,255	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,497,755	\$ 11,805,255	\$ 5,231,512	44.32%	\$ 4,860,440	56.40%
Appropriations:						
Financial Services	\$ 9,482,112	\$ 11,789,612	\$ 11,015,994	93.44%	\$ 5,158,506	59.93%
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	\$ 11,805,255	\$ 11,015,994	93.31%	\$ 5,158,506	59.86%
Projected Net Position December 31	\$ 4,307,889	\$ 2,000,389				
Net Position as of Report Date			\$ 1,023,162			

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Workers' Compensation Fund (604)

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

	FY 2020			% Actual to Current Budget	FY 2019	
	2020 Adopted Budget	Current Annual Budget as of 09/30/2020	Actuals YTD as of 09/30/2020		Actuals YTD as of 09/30/2019	% Actual to 09/30/2019 Budget
Net Position January 1	\$ 7,707,719	\$ 7,707,719	\$ 7,707,719			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 2,625,000	75.00%	\$ 2,343,750	75.00%
Investment Income	202,500	202,500	129,861	64.13%	203,443	88.45%
Miscellaneous	-	-	127,167	-	322,892	-
Revenues without Use of Net Position	3,702,500	3,702,500	2,882,028	77.84%	2,870,085	85.55%
Use of Net Position	1,882,980	1,882,980	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,585,480	\$ 5,585,480	\$ 2,882,028	51.60%	\$ 2,870,085	49.83%
Appropriations:						
Human Resources	\$ 5,574,753	\$ 5,574,753	\$ 2,355,059	42.25%	\$ 3,120,955	54.28%
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	\$ 2,355,059	42.16%	\$ 3,120,955	54.19%
Projected Net Position December 31	\$ 5,824,739	\$ 5,824,739				
Net Position as of Report Date			\$ 8,234,688			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 9/30/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	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	178,322	23,808	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
				GCID20200698 Approval to accept a grant awarded by the Petco Foundation in the amount of \$10,000.00. These funds were received as a part of a Lifesaving Pets for Life gift intended to assist Animal Welfare with providing low or no cost vaccinations, sterilizations, as well as nutrition assistance.	-	10,000
				GCID20200903 Approval to apply for and accept if awarded a grant from GreaterGood.org for seventy five cat kennel portals, which enable the cats to roam freely from kennel to kennel for behavioral and socialization habits at approximate value of \$11,200.	11,200	11,200
				Total: Contributions and Donations	11,200	23,808
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	44,178,099	2,209,614	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)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				To adjust budget for 90 day job vacancies.	(46,496)	(682,632)
				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
				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
				GCID20190722 Approval for the Chairman to accept a Surface Transportation Block Grant (STBG) that has been transferred to the Federal Transit Administration (FTA) in the amount of \$1,000,000.00 (80%). Funds are for a contribution to the Indian Trail Park and Ride Rehabilitation project (\$460,000.00) and to the Mid-Life Overhaul for Gwinnett County Transit Connector buses (\$540,000.00) with local matching funds (\$250,000.00).	-	115,000
				Total: Use of Fund Balance	(46,496)	2,209,614
	Total: General Fund			33,871,892		(35,296)
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	3,595,686	3,330,479	(265,207)	To adjust budget for 90 day job vacancies.	-	(265,207)
Total: Development and Enforcement Services District Fund			(265,207)		-	(265,207)
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
Use of Fund Balance	25,190,453	25,035,509	(154,944)	To adjust budget for 90 day job vacancies.	(8,854)	(123,719)
				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)
				Total: Use of Fund Balance	(8,854)	(154,944)
Total: Fire and Emergency Medical Services District Fund			(123,719)		(8,854)	(123,719)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
Use of Fund Balance	24,803,228	56,966,085	32,162,857	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.	(37,400)	(402,192)
				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	(37,400)	32,162,857
Total: Police Services District Fund			1,027,387		(37,400)	1,027,387

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Contributions and Donations	12,900	30,900	18,000	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
				GCID20200908 Approval to accept a facility recovery grant from the United States Tennis Association in the amount of \$5,000.00 to cover cost associated with the reopening of tennis facilities in 2020.	5,000	5,000
				Total: Contributions and Donations	5,000	18,000
Use of Fund Balance	6,694,817	6,465,788	(229,029)	To adjust budget for 90 day job vacancies.	(22,217)	(229,029)
<i>Total: Recreation Fund</i>			(211,029)		(17,217)	(211,029)
Economic Development Tax Fund (160)						
Taxes	-	10,312,623	10,312,623	GCID20200800 Approval of a resolution establishing the 2020 millage rates, authorizing the levy of taxes within Gwinnett County, and authorization for the Chairman to execute any and all documents related to the millage rates and digest submission to the Georgia Department of Revenue.	10,312,623	10,312,623
<i>Total: Economic Development Fund</i>			10,312,623		10,312,623	10,312,623
The Exchange at Gwinnett TAD Fund (166)						
Other Financing Sources	-	38,485,000	38,485,000	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	38,485,000
<i>Total: The Exchange at Gwinnett TAD Fund</i>			38,485,000		-	38,485,000
The Exchange at Gwinnett TAD Debt Service Fund (966)						
Other Financing Sources	-	1,389,737	1,389,737	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	1,389,737
<i>Total: The Exchange at Gwinnett TAD Debt Service Fund</i>			1,389,737		-	1,389,737

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	7,568,042	8,359,665	791,623	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 - September	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
				GCID20200692 Approval of an amendment to Section 86-14, Annual Rate for Street Light Assessments Based on Actual Cost, of the Code of Ordinances of Gwinnett County. Subject to approval as to form by the Law Department.	-	772,654
<i>Total: Street Lighting Fund</i>			791,623		-	791,623
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	8,769,718	-	To adjust budget for 90 day job vacancies.	291,759	-
<i>Total: E-911 Fund</i>			-		291,759	-
Police Special Justice Fund (070)						
Fines and Forfeitures	-	182,010	182,010	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	182,010
Use of Fund Balance	111,000	-	(111,000)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(111,000)
<i>Total: Police Special Justice Fund</i>			71,010		-	71,010
Police Special State Fund (072)						
Fines and Forfeitures	-	227,695	227,695	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	227,695
Use of Fund Balance	951,334	723,639	(227,695)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(227,695)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	119,642	119,642	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	8,895	119,642
<i>Total: Sheriff Special Justice Fund</i>			119,642		8,895	119,642
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	97,516	97,516	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	97,516
<i>Total: Sheriff Special Treasury Fund</i>			97,516		-	97,516
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>			-		-	-
Local Transit Operating Fund (515)						
Other Financing Sources	11,750,000	11,865,000	115,000	GCID20190722 Approval for the Chairman to accept a Surface Transportation Block Grant (STBG) that has been transferred to the Federal Transit Administration (FTA) in the amount of \$1,000,000.00 (80%). Funds are for a contribution to the Indian Trail Park and Ride Rehabilitation project (\$460,000.00) and to the Mid-Life Overhaul for Gwinnett County Transit Connector buses (\$540,000.00) with local matching funds (\$250,000.00).	-	115,000
Use of Net Position	791,340	968,964	177,624	GCID20190956 Approval to apply for and accept Federal Transit Administration (FTA) Section 5307, 5337, and 5339 formula grant funds and two Congestion Mitigation and Air Quality (CMAQ) awards which will provide Federal assistance for operating expenses and a capital plan 2020 and 2021 in a total amount not to exceed \$13,347,206.76.	-	177,624
<i>Total: Local Transit Operating Fund</i>			292,624		-	292,624

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solid Waste Operating Fund (595)						
Charges for Services	41,351,452	41,626,800	275,348	GCID20200588 Approval for the Chairman to execute the Second Amendments to the Agreements for Residential Solid Waste Collection and Disposal and Collection of Residential Single-Stream Recovered Material between Advanced Disposal Solutions of Atlanta, LLC; BFI Waste Services, LLC, d/b/a Republic Services of Georgia; Sanitation Solutions, Inc.; Southern Sanitation, Inc.; and Waste Pro of Georgia, Inc.	-	275,348
<i>Total: Solid Waste Operating Fund</i>			275,348		-	275,348
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
Use of Net Position	20,533,081	19,741,772	(791,309)	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)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
				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.	(70,489)	(572,240)
				Total: Use of Net Position	(70,489)	(791,309)
<i>Total: Water and Sewer Operating Fund</i>			(572,240)		(70,489)	(572,240)
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)
<i>Total: Group Self-Insurance Fund</i>			(5,393)		-	(5,393)
Risk Management Fund (602)						
Use of Net Position	2,499,755	4,807,255	2,307,500	GCID20200798 To tender the County's self-insured retention in the total amount of Two Million (\$2,000,000.00) Dollars to Argonaut Insurance Co. to effectuate a settlement in the matter of Robert Howard, individually and as administrator of the Estate of Christopher Howard v. Gwinnett County.	-	2,000,000
				GCID20200585 Approval of a settlement in the case of Shelby Clark, et al. v. R.L. "Butch" Conway, et al., United States District Court for the Northern District of Georgia, Civil Action File No. 1:18-cv-05416-SCJ, in the amount of \$202,500.00.	202,500	202,500
				GCID20200586 Approval of a settlement with Grzegorz Kozlowski in the case of Brian Bort, et al. v. Lt. Col. Carl Sims, et al., United States District Court for the Northern District of Georgia, Civil Action File No. 1:15-cv-00808-SCJ, in the amount of \$105,000.00.	105,000	105,000
<i>Total: Risk Management Fund</i>			2,307,500		307,500	2,307,500
Total Revenue Budget Adjustments			\$ 87,449,752		\$ 10,751,521	\$ 87,449,752

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 9/30/2020

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Financial Services	\$ 10,007,377	\$ 9,970,080	\$ (37,297)	To adjust budget for 90 day job vacancies.	\$ -	\$ (37,297)
Transportation	25,616,315	25,451,786	(164,529)	To adjust budget for 90 day job vacancies.	(31,557)	(164,529)
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	19,352,695	(182,768)	Transfer from Non-Departmental: Inmate Medical Reserve.	-	26,599
				To adjust budget for 90 day job vacancies.	-	(209,367)
				Total: Corrections	-	(182,768)
Community Services	14,705,354	14,584,287	(121,067)	To adjust budget for 90 day job vacancies.	(14,939)	(142,267)
				GCID20200698 Approval to accept a grant awarded by the Petco Foundation in the amount of \$10,000.00. These funds were received as a part of a Lifesaving Pets for Life gift intended to assist Animal Welfare with providing low or no cost vaccinations, sterilizations, as well as nutrition assistance.	-	10,000
				GCID20200903 Approval to apply for and accept if awarded a grant from GreaterGood.org for seventy five cat kennel portals, which enable the cats to roam freely from kennel to kennel for behavioral and socialization habits at approximate value of \$11,200.	11,200	11,200
				Total: Community Services	(3,739)	(121,067)
Community Services - Elections	11,013,658	12,285,057	1,271,399	To adjust budget for 90 day job vacancies.	-	(129,172)
				Transfer from Contingency	1,400,571	1,400,571
				Total: Community Services -	1,400,571	1,271,399
Juvenile Court	8,702,916	9,484,020	781,104	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	517,036
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	336

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court (cont.)				Transfer from Non-Departmental: Court Interpreters Reserve.	-	82,378
				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
				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	-	781,104
Sheriff	106,922,315	107,774,115	851,800	Transfer from Non-Departmental: Inmate Medical Reserve.	-	851,800
Judiciary	27,447,287	30,625,320	3,178,033	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,843,744
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	334,289
				Total: Judiciary	-	3,178,033
Probate Court	3,177,490	3,277,970	100,480	Transfer from Non-Departmental: Court Interpreters Reserve.	-	5,480
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	95,000
				Total: Probate Court	-	100,480
Solicitor General	6,428,565	6,429,065	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Non-Departmental: Contingency	2,434,635	1,034,064	(1,400,571)	Transfer to Community Services - Elections	(1,400,571)	(1,400,571)
				Total: Contingency	(1,400,571)	(1,400,571)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
Contribution to Local Transit	11,750,000	11,865,000	115,000	GCID20190722 Approval for the Chairman to accept a Surface Transportation Block Grant (STBG) that has been transferred to the Federal Transit Administration (FTA) in the amount of \$1,000,000.00 (80%). Funds are for a contribution to the Indian Trail Park and Ride Rehabilitation project (\$460,000.00) and to the Mid-Life Overhaul for Gwinnett County Transit Connector buses (\$540,000.00) with local matching funds (\$250,000.00).	-	115,000
Reserves - Court Interpreters	775,550	353,403	(422,147)	Transfer to Juvenile Court.	-	(82,378)
				Transfer to Judiciary.	-	(334,289)
				Transfer to Probate Court.	-	(5,480)
				Total: Reserves - Court Interpreters	-	(422,147)
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)
Reserves - Indigent Defense	6,000,000	2,544,220	(3,455,780)	Transfer to Juvenile Court.	-	(517,036)
				Transfer to Judiciary.	-	(2,843,744)
				Transfer to Probate Court.	-	(95,000)
				Total: Reserves - Indigent Defense	-	(3,455,780)
Reserves - Prisoner Medical	1,670,881	792,146	(878,735)	Transfer to Corrections.	-	(26,599)
				Transfer to Sheriff.	-	(851,800)
				Transfer to Juvenile Court.	-	(336)
				Total: Reserves - Prisoner Medical	-	(878,735)
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			26,641,279	Total: Non-Departmental	(1,400,571)	26,641,279
<i>Total: General Fund</i>			33,871,892		(35,296)	33,871,892
Development and Enforcement Services District Fund (104)						
Planning and Development	13,527,529	13,262,322	(265,207)	To adjust budget for 90 day job vacancies.	-	(265,207)
<i>Total: Development and Enforcement Services District Fund</i>			(265,207)		-	(265,207)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,006,747	979,708	(27,039)	To adjust budget for 90 day job vacancies.	-	(27,039)
Fire and Emergency Services	133,938,946	133,842,266	(96,680)	To adjust budget for 90 day job vacancies.	(8,854)	(96,680)
<i>Total: Fire and Emergency Services District Fund</i>			(123,719)		(8,854)	(123,719)
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	131,308,627	1,313	Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				To adjust budget for 90 day job vacancies.	(37,400)	(402,192)
				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	(37,400)	1,313
Recorder's Court	2,139,896	2,221,102	81,206	Transfer from Non-Departmental: Indigent Defense Reserve.	4,900	42,206
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	39,000
				Total: Recorder's Court	4,900	81,206
Non-Departmental	6,598,020	9,095,846	2,497,826	Transfer to Recorder's Court - From Indigent Defense Reserve.	(4,900)	(42,206)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental (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.	-	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	(4,900)	2,497,826
				<i>Total: Police Services District Fund</i>		
Recreation Fund (105)						
Community Services	44,399,215	44,188,186	(211,029)	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
				GCID20200908 Approval to accept a facility recovery grant from the United States Tennis Association in the amount of \$5,000.00 to cover cost associated with the reopening of tennis facilities in 2020.	5,000	5,000
				To adjust budget for 90 day job vacancies.	(22,217)	(229,029)
				<i>Total: Recreation Fund</i>		

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Economic Development Tax Fund (160)						
Development Authority Activity	-	780,715	780,715	GCID20200800 Approval of a resolution establishing the 2020 millage rates, authorizing the levy of taxes within Gwinnett County, and authorization for the Chairman to execute any and all documents related to the millage rates and digest submission to the Georgia Department of Revenue.	780,715	780,715
Contribution to Fund Balance	-	9,531,908	9,531,908	GCID20200800 Approval of a resolution establishing the 2020 millage rates, authorizing the levy of taxes within Gwinnett County, and authorization for the Chairman to execute any and all documents related to the millage rates and digest submission to the Georgia Department of Revenue.	9,531,908	9,531,908
<i>Total: Economic Development Fund</i>			10,312,623		10,312,623	10,312,623
The Exchange at Gwinnett TAD Fund (166)						
Planning and Development	-	19,062,525	19,062,525	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	19,062,525
Contribution to Fund Balance	-	19,422,475	19,422,475	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	19,422,475
<i>Total: The Exchange at Gwinnett TAD Fund</i>			38,485,000		-	38,485,000

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
The Exchange at Gwinnett TAD Debt Service Fund (966)						
Debt Service	-	1,389,737	1,389,737	GCID20200532 Approval of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six - The Exchange at Gwinnett, and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents.	-	1,389,737
<i>Total: The Exchange at Gwinnett TAD Debt Service Fund</i>			1,389,737		-	1,389,737
Street Lighting Fund (002)						
Transportation	7,580,514	8,113,565	533,051	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 - September	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
				GCID20200692 Approval of an amendment to Section 86-14, Annual Rate for Street Light Assessments Based on Actual Cost, of the Code of Ordinances of Gwinnett County. Subject to approval as to form by the Law Department.	-	514,082
				Total: Transportation	-	533,051
Contribution to Fund Balance	93	258,665	258,572	GCID20200692 Approval of an amendment to Section 86-14, Annual Rate for Street Light Assessments Based on Actual Cost, of the Code of Ordinances of Gwinnett County. Subject to approval as to form by the Law Department.	-	258,572
Total: Street Lighting Fund			791,623		-	791,623

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
E-911 Fund (095)						
Police Services	22,706,465	22,706,465	-	To adjust budget for 90 day job vacancies.	291,759	-
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>			-		291,759	-
Police Special Justice Fund (070)						
Contribution to Fund Balance	-	71,010	71,010	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	71,010
<i>Total: Police Special Justice Fund</i>			71,010		-	71,010
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	200,000	319,642	119,642	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	8,895	119,642
<i>Total: Sheriff Special Justice Fund</i>			119,642		8,895	119,642
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	200,000	297,516	97,516	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	97,516
<i>Total: Sheriff Special Treasury Fund</i>			97,516		-	97,516

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Local Transit Operating Fund (515)						
Transportation	16,700,039	16,992,663	292,624	GCID20190722 Approval for the Chairman to accept a Surface Transportation Block Grant (STBG) that has been transferred to the Federal Transit Administration (FTA) in the amount of \$1,000,000.00 (80%). Funds are for a contribution to the Indian Trail Park and Ride Rehabilitation project (\$460,000.00) and to the Mid-Life Overhaul for Gwinnett County Transit Connector buses (\$540,000.00) with local matching funds (\$250,000.00).	-	115,000
				GCID20190956 Approval to apply for and accept Federal Transit Administration (FTA) Section 5307, 5337, and 5339 formula grant funds and two Congestion Mitigation and Air Quality (CMAQ) awards which will provide Federal assistance for operating expenses and a capital plan 2020 and 2021 in a total amount not to exceed \$13,347,206.76.	-	177,624
<i>Total: Local Transit Operating Fund</i>			292,624		-	292,624
Solid Waste Operating Fund (595)						
Support Services	40,797,294	42,741,405	1,944,111	To adjust budget for 90 day job vacancies.	-	(19,847)
				GCID20200588 Approval for the Chairman to execute the Second Amendments to the Agreements for Residential Solid Waste Collection and Disposal and Collection of Residential Single-Stream Recovered Material between Advanced Disposal Solutions of Atlanta, LLC; BFI Waste Services, LLC, d/b/a Republic Services of Georgia; Sanitation Solutions, Inc.; Southern Sanitation, Inc.; and Waste Pro of Georgia, Inc.	-	1,963,958
				Total: Support Services	-	1,944,111
Working Capital Reserve	2,161,005	492,242	(1,668,763)	To adjust budget for 90 day job vacancies.	-	19,847
				GCID20200588 Approval for the Chairman to execute the Second Amendments to the Agreements for Residential Solid Waste Collection and Disposal and Collection of Residential Single-Stream Recovered Material between Advanced Disposal Solutions of Atlanta, LLC; BFI Waste Services, LLC, d/b/a Republic Services of Georgia; Sanitation Solutions, Inc.; Southern Sanitation, Inc.; and Waste Pro of Georgia, Inc.	-	(1,688,610)
				Total: Working Capital Reserve	-	(1,668,763)
<i>Total: Solid Waste Operating Fund</i>			76 275,348		-	275,348

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Planning and Development	979,087	949,019	(30,068)	To adjust budget for 90 day job vacancies.	-	(30,068)
Water Resources	29,478,244	29,391,945	(86,299)	To adjust budget for 90 day job vacancies.	(18,460)	(86,299)
Working Capital Reserve	-	150,267	150,267	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.	18,460	92,416
				Total: Working Capital Reserve	18,460	150,267
<i>Total: Stormwater Operating Fund</i>			33,900		-	33,900
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	384,191,612	(555,469)	To adjust budget for 90 day job vacancies.	(70,489)	(555,469)
<i>Total: Water and Sewer Operating Fund</i>			(572,240)		(70,489)	(572,240)
Administrative Support Fund (665)						
County Administration	5,746,408	5,596,005	(150,403)	To adjust budget for 90 day job vacancies.	(25,494)	(150,403)
Financial Services	11,531,257	11,423,801	(107,456)	To adjust budget for 90 day job vacancies.	(42,934)	(107,456)
Human Resources	4,571,076	4,452,142	(118,934)	To adjust budget for 90 day job vacancies.	-	(118,934)
Information Technology	44,316,813	43,602,861	(713,952)	To adjust budget for 90 day job vacancies.	-	(713,952)
Law	2,766,292	2,783,923	17,631	To adjust budget for 90 day job vacancies.	-	(121,369)
				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
				Total: Law	-	17,631
Support Services	16,627,565	16,529,344	(98,221)	To adjust budget for 90 day job vacancies.	-	(98,221)
Working Capital Reserve	-	713,204	713,204	To adjust budget for 90 day job vacancies.	68,428	713,204
				Total: Working Capital Reserve	68,428	713,204
<i>Total: Administrative Support Fund</i>			(458,131)		-	(458,131)

Department/Fund	2020 Adopted Budget	2020 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management Fund (610)						
Support Services	8,148,517	8,113,399	(35,118)	To adjust budget for 90 day job vacancies.	-	(35,118)
Non-Departmental	720,590	770,590	50,000	GCID20200479 Award BL034-20, Government Annex and Fleet Management parking lot improvements, to low bidder, The Surface Masters, Inc. amount not to exceed \$553,154.00.	-	50,000
Working Capital Reserve	249,451	234,569	(14,882)	GCID20200479 Award BL034-20, Government Annex and Fleet Management parking lot improvements, to low bidder, The Surface Masters, Inc. amount not to exceed \$553,154.00.	-	(50,000)
				To adjust budget for 90 day job vacancies.	-	35,118
				Total: Working Capital Reserve	-	(14,882)
<i>Total: Fleet Management Fund</i>			-		-	-
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)
<i>Total: Group Self-Insurance Fund</i>			(5,393)		-	(5,393)
Risk Management Fund (602)						
Financial Services	9,482,112	11,789,612	2,307,500	GCID20200798 To tender the County's self-insured retention in the total amount of Two Million (\$2,000,000.00) Dollars to Argonaut Insurance Co. to effectuate a settlement in the matter of Robert Howard, individually and as administrator of the Estate of Christopher Howard v. Gwinnett County.	-	2,000,000
				GCID20200585 Approval of a settlement in the case of Shelby Clark, et al.v.R.L. "Butch" Conway, et al., United States District Court for the Northern District of Georgia, Civil Action File No. 1:18-cv-05416-SCJ, in the amount of \$202,500.00.	202,500	202,500
				GCID20200586 Approval of a settlement with Grzegorz Kozlowski in the case of Brian Bort, et al. v. Lt. Col. Carl Sims, et al., United States District Court for the Northern District of Georgia, Civil Action File No. 1:15-cv-00808-SCJ, in the amount of \$105,000.00.	105,000	105,000
<i>Total: Risk Management Fund</i>			2,307,500		307,500	2,307,500
Total Appropriation Budget Adjustments			\$ 87,449,752		\$ 10,751,521	\$ 87,449,752

GWINNETT COUNTY, GEORGIA

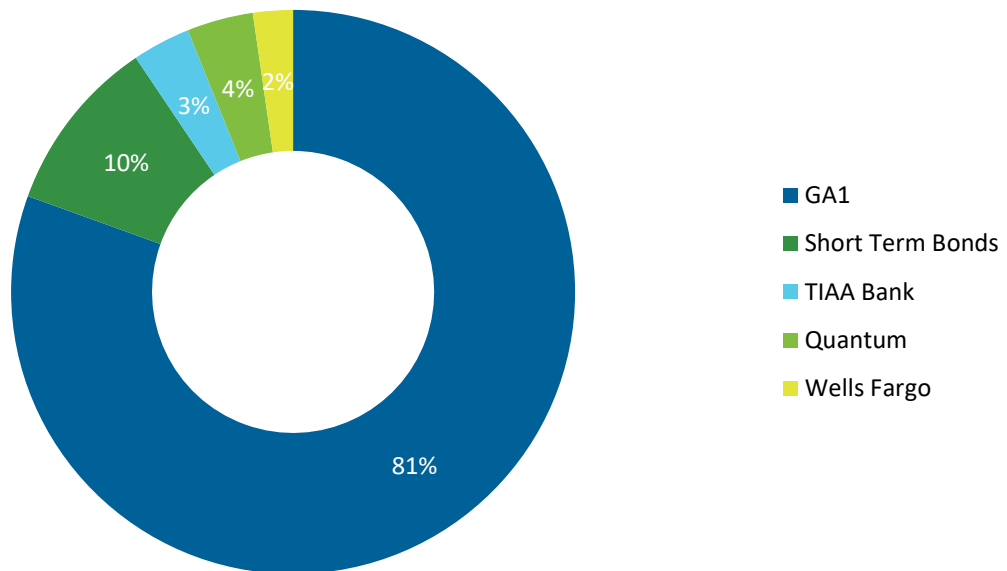
Semi-Annual Investment Report as of June 30, 2020

Financial Position as of June 30, 2020

As of the report date, the County is managing \$1,679,607,878 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at June 30 were:

Liquidity Portfolio		
Interest Bearing	\$ 881,432,454	52.48%
Securities (Maturity <1yr)	101,255,895	6.03%
Non-Interest Bearing	22,989,508	1.37%
Bond Portfolio	107,221,429	6.38%
Investment Portfolio (Maturity >1yr)	<u>566,708,592</u>	<u>33.74%</u>
Total	\$ 1,679,607,878	100.00%

Liquidity Portfolio



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

GWINNETT COUNTY, GEORGIA

Semi-Annual Investment Report as of

June 30, 2020

	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
GA1	80.5	\$ 809,609,631	0.25
Short Term Securities	10.1	101,255,895	1.89
Non-Interest Bearing (WF)	2.3	22,989,508	0.00
Certificates of Deposit	3.3	33,500,543	2.05
Money Market, Interest Bearing	3.8	38,322,279	0.52
Total	100.00	\$1,005,677,857	0.49 *

*Excludes non-interest bearing from the yield calculation

At June 30, 2020, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was 0.49% compared to 2.32% at June 30, 2019.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of June 30, the WAC [0.49%] exceeded the S&P GIP Gov benchmark [0.38%] by 11 basis points [.11%]. The WAC [0.49%] exceeded the GA1 benchmark [0.35%] by 14 basis points [.14%].

At June 30, 2020, bank deposits held by TIAA Bank (formerly EverBank), Quantum Bank, and Wells Fargo Bank (WF) totaled \$61,311,788. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

As of June 30, 2020, Wells Fargo and Quantum Bank continue to participate in the State of Georgia's Secure Deposit Program in accordance with O.C.G.A. §45-8-13 and O.C.G.A. §45-8-1. Both banks are in compliance with their collateral requirements. Deposits held with TIAA Bank are collateralized by FDIC insurance.

At June 30, 2020, the County held \$101,255,895 in short-term securities with final maturities of less than 1 year. \$48,918,973 were in Operating Funds, \$8,220,002 in 2009 Sales Tax, \$12,056,019 in 2014 Sales Tax, and \$32,060,900 in 2017 Sales Tax. At June 30, 2020, these bonds had a weighted average maturity of 164 days.

Bond Portfolio

Balances in the Sinking Fund Accounts at GA1 totaled \$57,375,194 at June 30, 2020. The Bank of New York Mellon serves as custodian for these accounts. As of June 30, 2020 there was \$20,667,617 remaining in the construction account held at GA1 for the 2018 Development Authority Bonds, Regions Bank serves as custodian. On June 11, 2020 the County closed on its 2020 Tax Allocation District Bonds. As of June 30, 2020 there was \$29,178,618 held in deposits at GA1 with Regions Bank as custodian. The Bond Portfolio represented 6.38% of the Total Portfolio at June 30, 2020. The investment of these funds is designated by bond covenants.

GWINNETT COUNTY, GEORGIA

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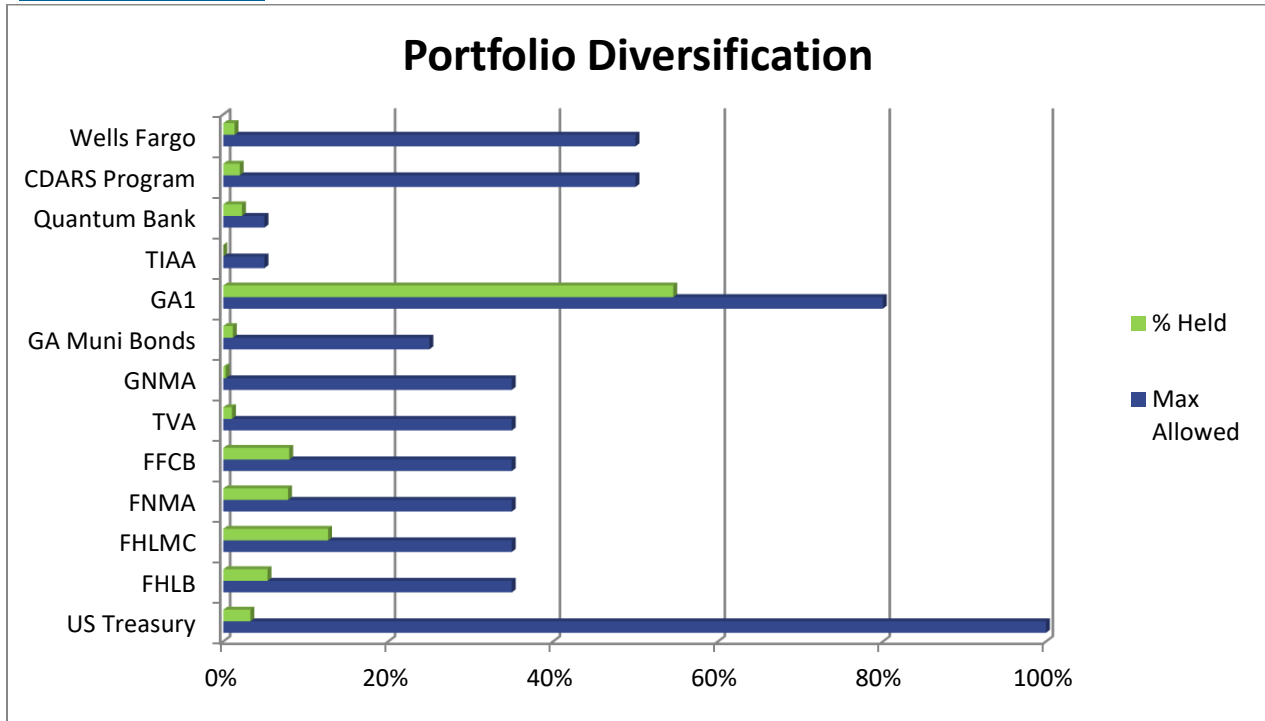
Investment Portfolio

The nominal value of Long-Term Investment Securities at June 30, 2020 was \$566,708,592 compared to \$716,482,280 at June 30, 2019.

Investment securities held for Operating Funds, 2009 Sales Tax, 2014 Sales Tax, and 2017 Sales Tax Funds represented 33.7% of the Total Portfolio at June 30, 2020, compared to 46.3% at June 30, 2019.

For the period ended June 30, 2020, bank and investment income earned among all funds totaled \$12,411,757, and of this total, Sales Tax Funds earned \$3,814,132. For the same period 2019, bank and investment income earned among all funds totaled \$17,524,439, and of this total, Sales Tax Funds earned \$5,213,429. The drop in investment revenue versus the same period last year is attributable to the effect that the COVID-19 pandemic had on financial markets.

Securities Portfolios



At June 30, 2020, the market value of the entire Securities Portfolio totaled \$682,868,697 and included short-term and long-term internally managed funds and funds managed by Atlanta Capital Management and Chandler Asset Management. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2009, 2014, and 2017 Sales Tax Portfolios with a total market value of \$172,516,761. Chandler Asset Management manages a portion of the Operating and 2017 Sales Tax Portfolios with a total market value of \$40,470,072.

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Portfolio	Market Value	Nominal Values	Weighted Average Maturity	Yield to Maturity
Operating	\$415,755,973	\$406,345,693	1.5 yrs	1.8%
2009 Sales Tax – Total	22,048,078	21,908,452	0.9 yrs	0.8%
2014 Sales Tax - Total	42,307,208	41,758,528	1.2 yrs	1.2%
2017 Sales Tax - Total	<u>202,757,438</u>	<u>197,951,814</u>	1.6 yrs	1.8%
Total	\$682,868,697	\$667,964,487	1.5 yrs	1.7%

The securities portfolio is in compliance with all policy diversification requirements.

Agency	Amount Held (Nominal Value)	% of Total Portfolio	Policy Limit - % of Total Portfolio
FHLMC	\$ 213,524,924	12.7%	35%
FFCB	\$ 134,497,000	8.0%	35%
FNMA	\$ 131,937,544	7.9%	35%
FHLB	\$ 90,225,000	5.4%	35%
UST	\$ 55,325,000	3.3%	100%
GA Municipal Bonds	\$ 19,685,000	1.2%	25%
GNMA	\$ 17,770,019	1.1%	35%
TVA	\$ 5,000,000	0.3%	35%

MBS - Subclass of Agencies	Amount Held	% of Total Portfolio – Up to 25% Total
FHLMC MBS	\$84,594,924	5.0%
FNMA MBS	\$91,995,392	5.5%
GNMA MBS	\$17,770,019	1.1%

Georgia Fund 1 (GA1) and Georgia Fund Plus (GA+)

Beginning June 29, 2018 the County began participating in a new program with Georgia Fund called Georgia Fund Plus which allocates a portion of the portfolio to short corporate paper. The target for this portfolio is 25 basis points above GA1. In 2019, the performance averaged 20 basis points over GA1. In March 2020 the State of Georgia withdrew all municipal deposits in the GA+ portfolio due to the State's liquidity concerns stemming from the COVID-19 virus. As of the report date, the County had liquidity funds totaling \$809,609,631 and bond funds totaling \$107,221,429 representing a total of \$916,831,060 invested with GA1 managed by the State of Georgia. Gwinnett's share of the GA1 pool accounts for 4.3% of the total deposits of \$21.2 billion. The current yield for GA1 at June 30, 2020, was 0.25%, compared to 2.41% at June 30, 2019.

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Treasury Rates June 2019-June 2020

