



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
AUGUST 31, 2023
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: September 18, 2023

SUBJECT: Monthly Financial Report for the Period Ended August 31, 2023

This report, which includes unaudited information through the eighth month of fiscal year 2023, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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EXECUTIVE SUMMARY

Property Tax Bills

Real and personal property tax bills have been mailed and are due October 15. Property tax bills are available [online](#) for viewing and payment. Additional information on millage rates is available on the County's [Property Information](#) and [Service Districts Explained](#) webpages. [Click here](#) to watch a video for a better understanding of your property tax bill.

2024 Budget Preparation

As of the date of this report, departments and elected officials have submitted their capital and operating budget requests including revenue estimates and decision package proposals. From August 28, 2023, through August 31, 2023, departments and elected officials presented their 2024 business plans to Chairwoman Nicole Hendrickson and the citizen review committee members for consideration. Business plan presentations have been recorded and are available on the County website's [2024 Budget Review Meetings](#) page.

The citizen review committee includes six Gwinnett residents who were invited by the Chairwoman to make recommendations for the proposed budget. Four of this year's committee members, Hilda Abbott, David Cuffie, Michelle Kang, and Asif Jessani, are veterans of the committee. New to the committee this year are Michael L. Park and Ronald S. Skeete.

The Chairwoman's proposed 2024 budget will be made available to the public and news media when it is presented to the commissioners in November. A public hearing on the budget will be held this December. By County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

County Administrator's Office Transitions and Expansions

On August 15, 2023, the Board of Commissioners approved organizational restructuring for the County Administrator's Office. The restructuring included the transfer of the Community Outreach to the Communications department. Additionally, the Economic Development and the Gwinnett Entrepreneur Center transitioned from the County Administrator's Office to Planning and Development. Lastly, an expansion of the County Administrator's Office now includes the former Department of Financial Services' divisions of the Office of Strategic Excellence and Standards and Controls.

2023 Budget Adjustments

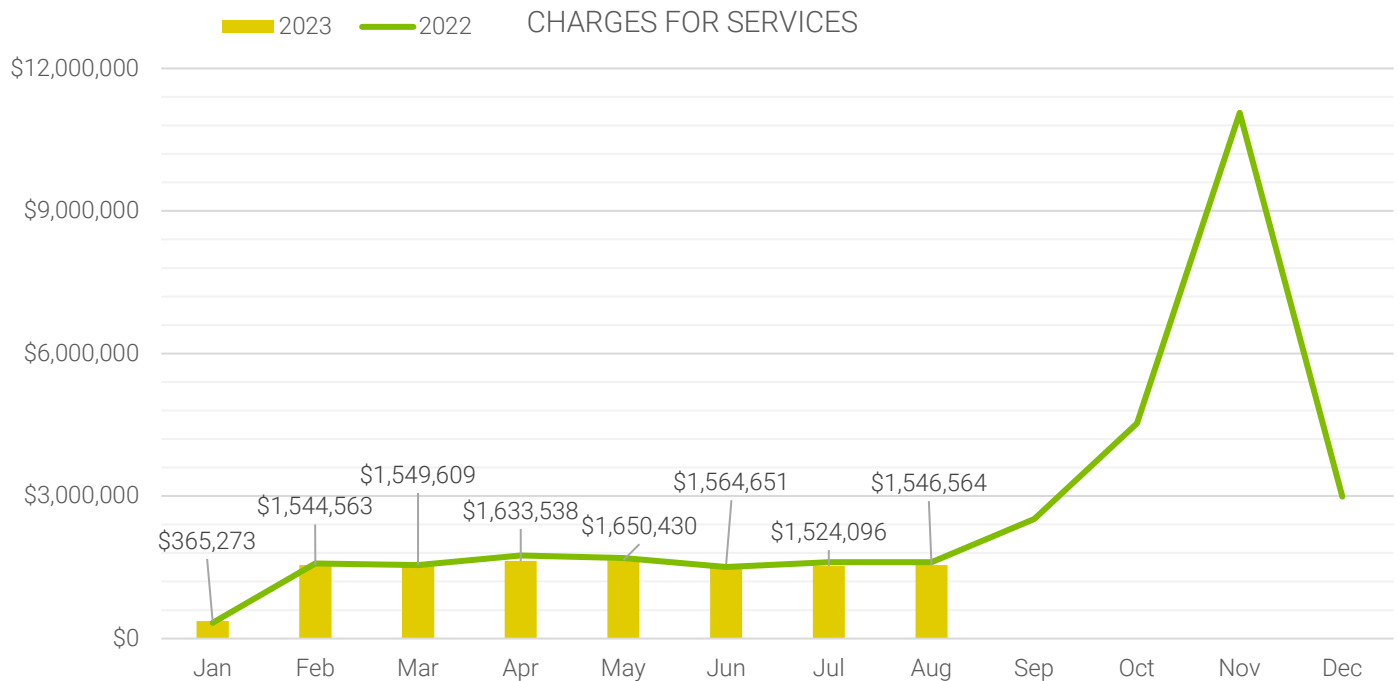
On August 15, 2023, the Board of Commissioners approved an amendment to the 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. The approved changes included the following adjustments:

- Increase Investment Income budgets to align with the current collection trends.
- Transfer funding from the General Fund to acquire additional voting machines before the March 2024 presidential primary.
- Increase the Indigent Defense budget to accommodate pay increases for indigent defense attorneys and additional hours required for cases.
- Allocate Transit operating funds for Ride Gwinnett branding.
- Transfer budget between departments to reflect recent organizational restructures.
- Replenish positions for the County Administrator's unallocated pool, which have been required by various departments and agencies throughout the year.

GENERAL FUND (PAGE 11)

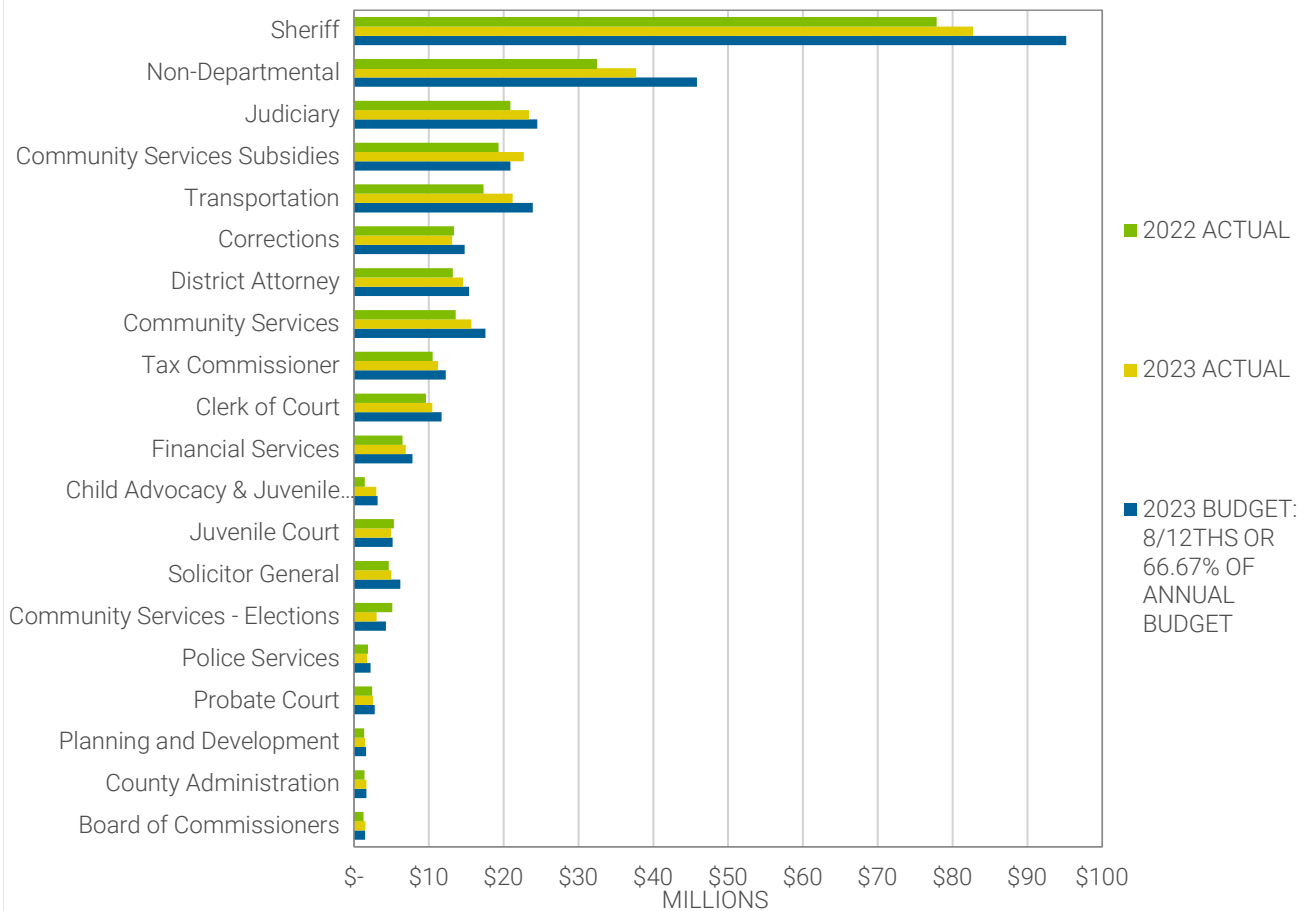
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

The main revenue source for the General Fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services revenue is another major revenue category in the General Fund. The chart below shows the collections by month for Charges for Services. One of the main sources of revenue in this category is the commissions received by the County related to property taxes.



As seen in the chart, last year there were significant increases in monthly collections around the property tax due date of November 1, 2022. The January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through August stayed consistent when compared to the same time last year.

GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2022 – 2023 YTD EXPENDITURES



Support Services and Communications are too small to appear in the chart.

Sheriff’s expenditures are approximately \$4.9 million higher in comparison to the same time last year. This is primarily due to increases in contract expenses, additional payments for medications, and a new contract for inmate housing and transport. Sheriff’s total expenditures are under budget for the percentage of the year that has elapsed. This is primarily due to higher vacancy rates in Personal Services.

Non-Departmental expenditures are currently below target due to the budget increase of \$9.4 million in contributions to the Hooper-Renwick Library project. However, expenditures are approximately \$5.3 million higher in comparison to the same time last year due to the increase in capital contributions.

Community Services Subsidies expenditures are approximately \$3.4 million higher in comparison to the same time last year primarily due to budget increases for library subsidies.

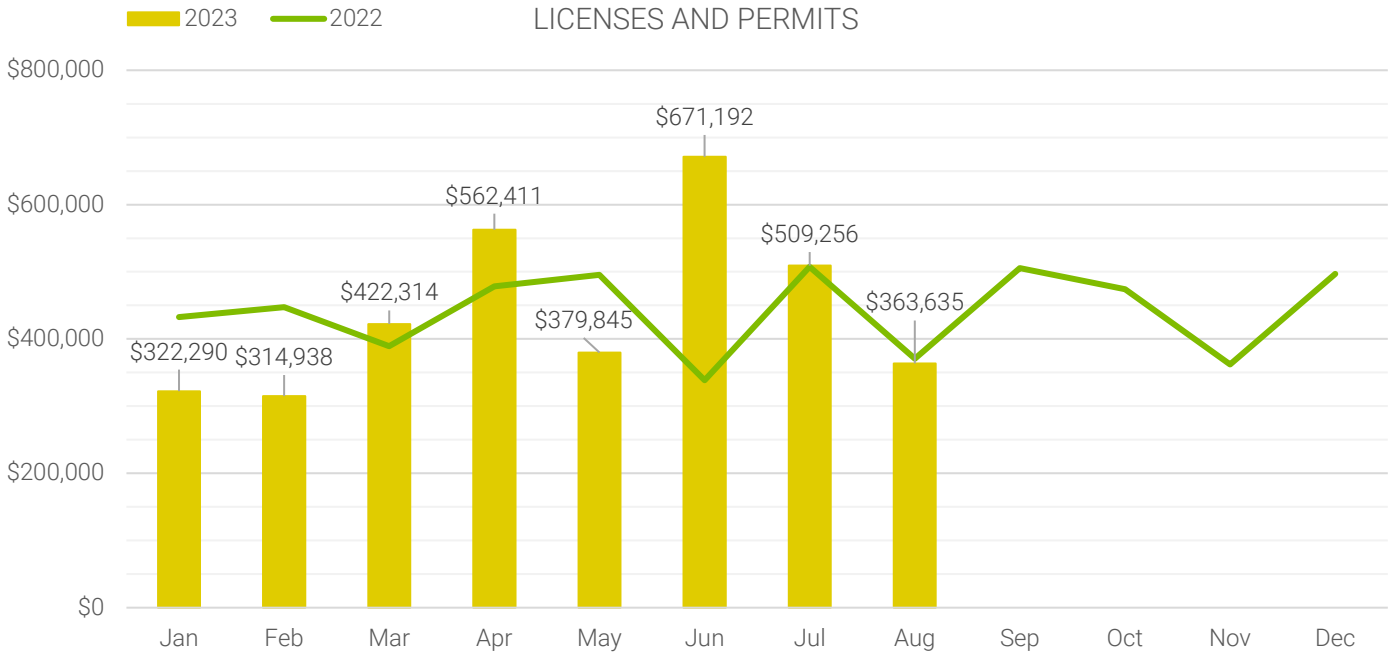
Community Services – Elections expenditures are approximately \$2.1 million lower in comparison to last year. This is mainly attributed to 2023 being a non-election year.

The Department of Child Advocacy & Juvenile Services was created by the Board of Commissioners in May 2022. Before this, the expenses were reported under Juvenile Court, therefore 2023 actuals for Juvenile Court appear much lower than 2022.

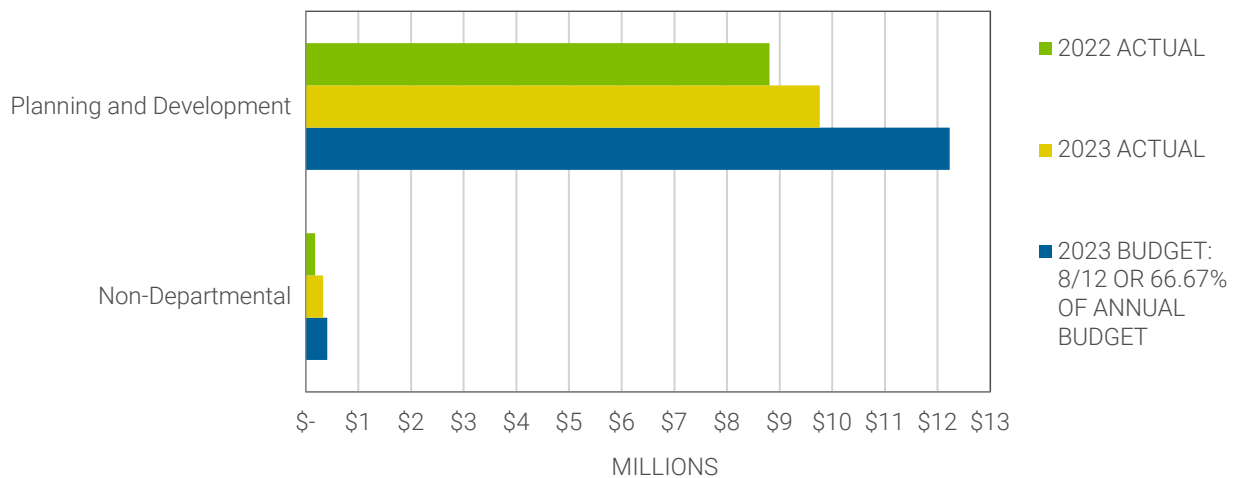
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

The County is responsible for providing short-term planning and code enforcement services within the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County.

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund, shown in the chart below. The yellow bars are 2023 monthly revenues, and the green line represents monthly collections for 2022. Licenses and Permits are up approximately \$87,000 when compared to the same period last year. This is primarily due to a higher number of residential building permits issued through August.



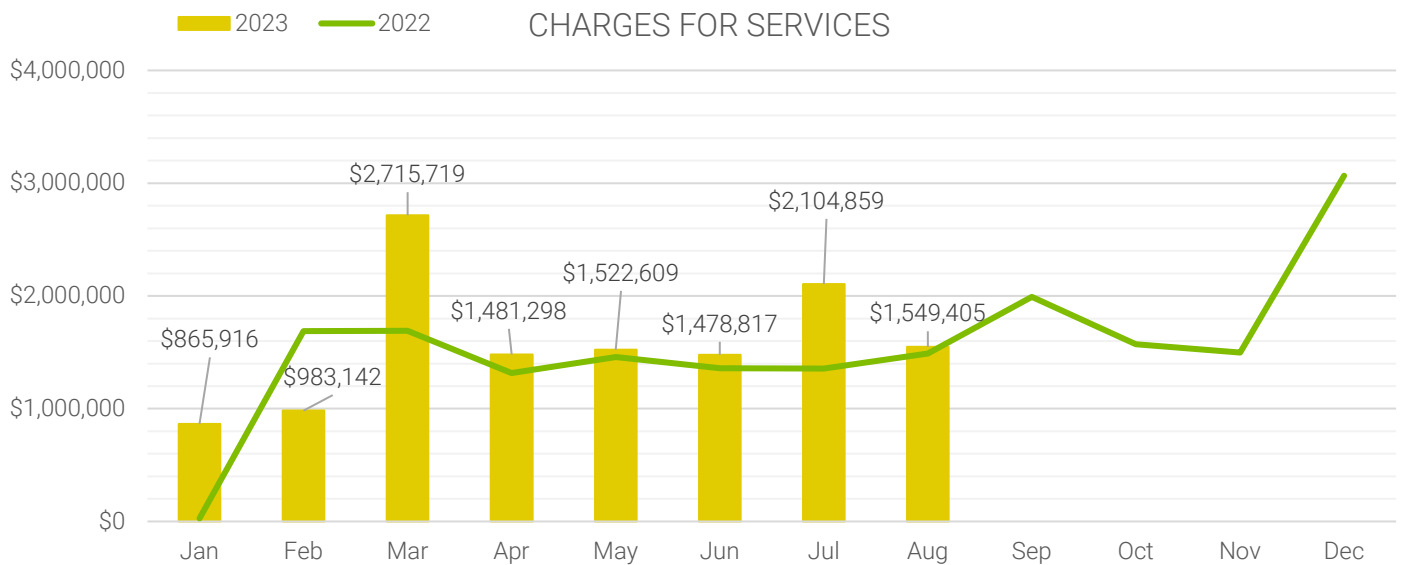
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2022 – 2023 YTD EXPENDITURES



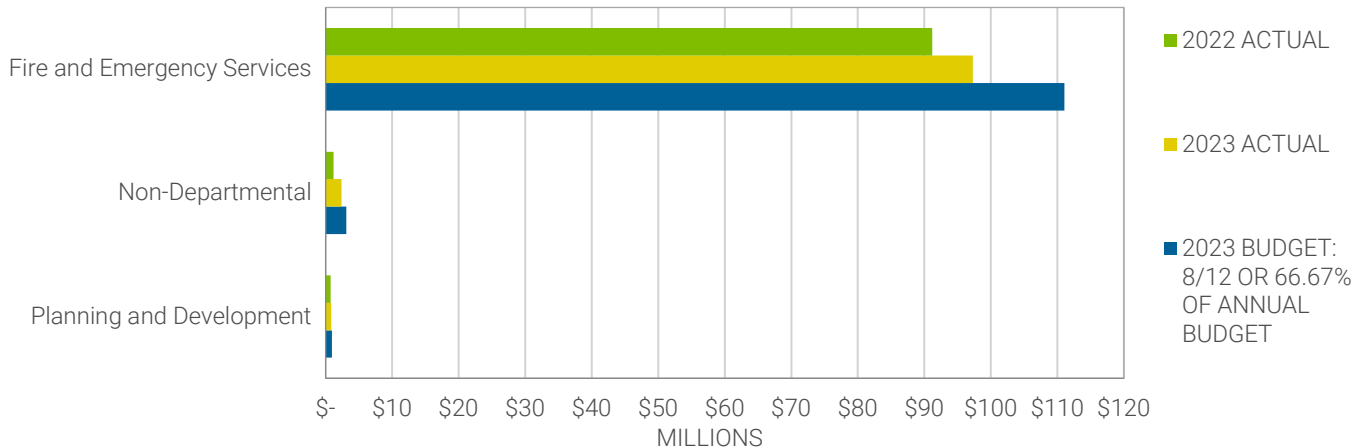
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund, as shown in the chart below. The yellow bars are monthly 2023 revenues, and the green line represents monthly collections for 2022. Charges for Services, which primarily consist of ambulance transport fees, are up approximately \$2.3 million when compared to the same time last year. This is mainly attributed to additional payments received from the federal government to supplement Medicaid payments for ambulance services.



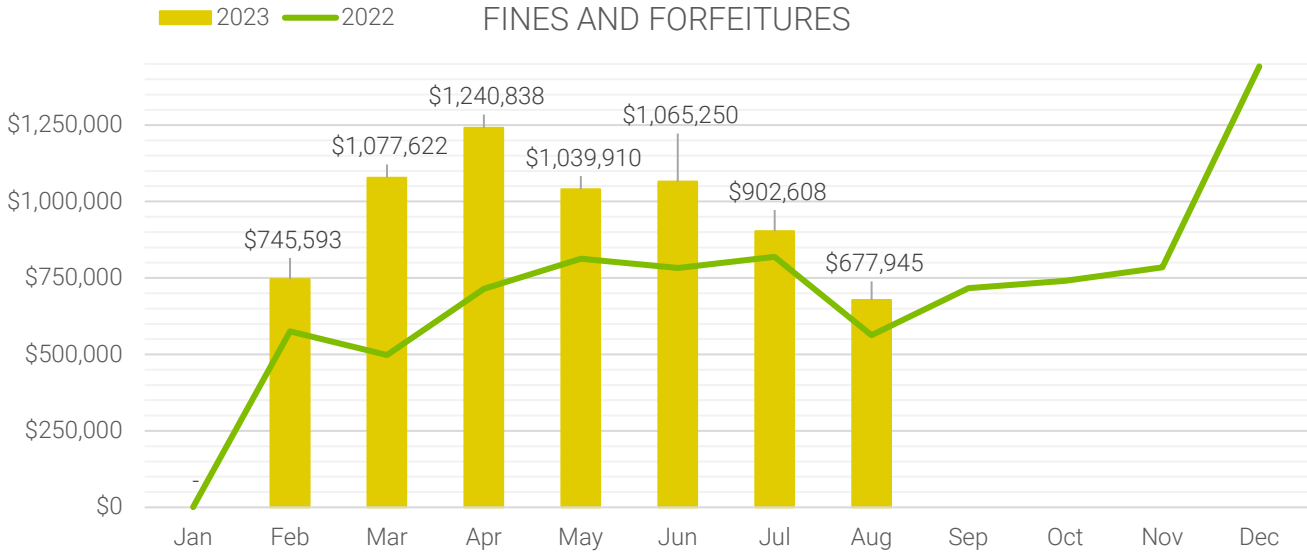
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2022 – 2023 YTD EXPENDITURES



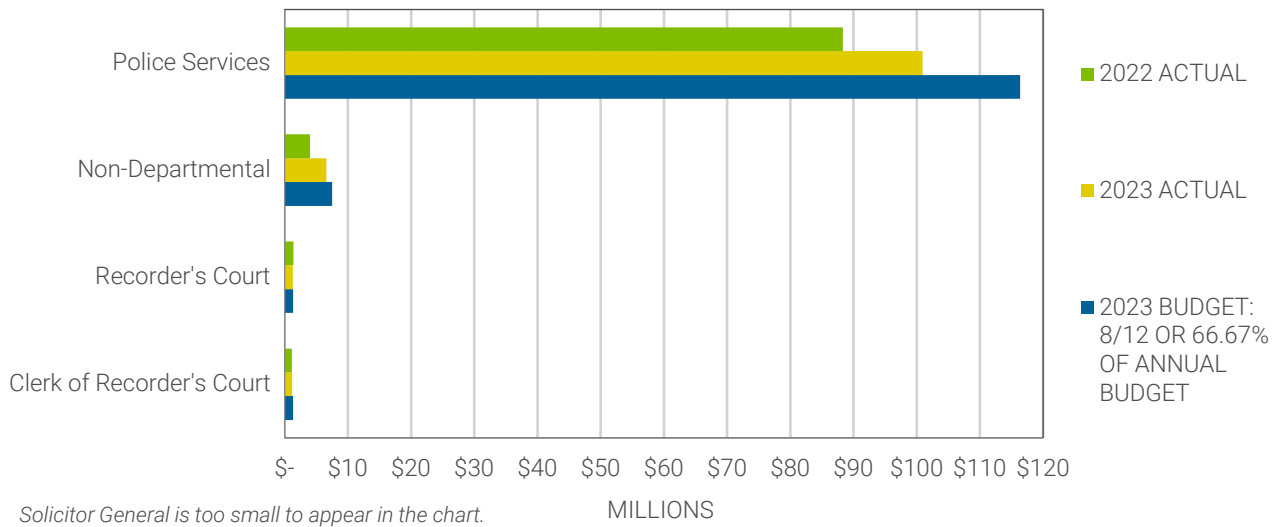
POLICE SERVICES DISTRICT FUND (PAGE 16)

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

The main revenue source for the Police Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund, as shown in the chart below. Through August 2023, Fines and Forfeitures are up approximately \$2 million compared to 2022 due to an increase in the number of schools in the school zone automated speed detection program.



POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2022 – 2023 YTD EXPENDITURES

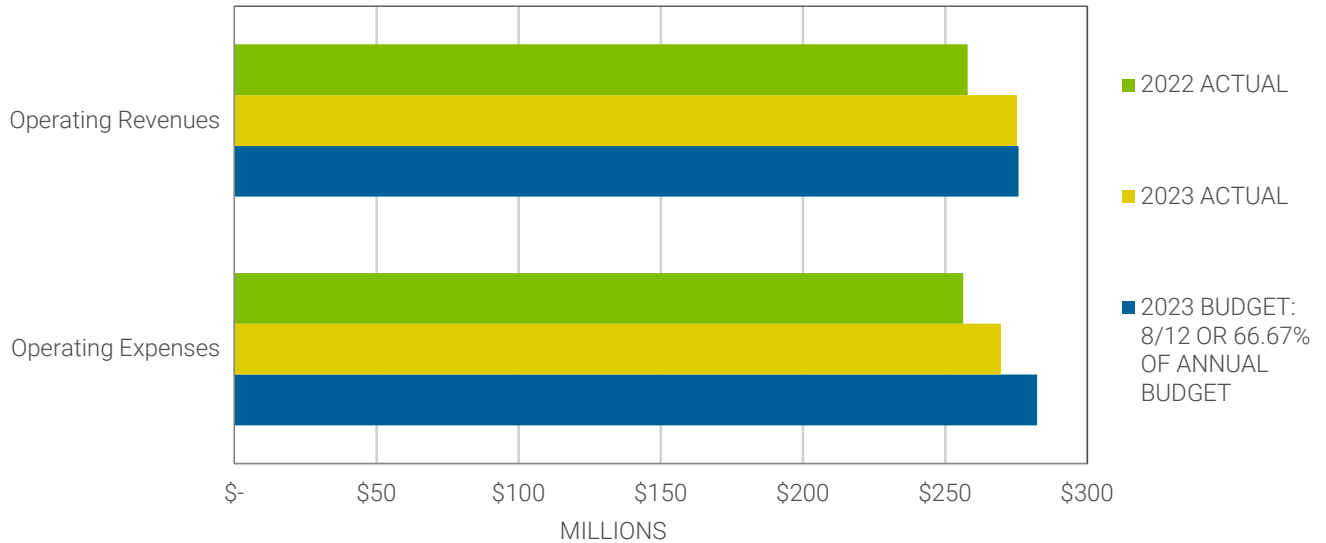


Police Services District fund expenses are up approximately \$15.2 million when compared to last year. This is primarily due to higher personnel costs, increased contributions for vehicle replacements, and the new contract for licensing and replacing equipment such as body cameras, dash cameras, and tasers.

WATER & SEWER OPERATING FUND (PAGE 50)

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

WATER AND SEWER OPERATING FUND
AUGUST 2022 – 2023 YTD REVENUES AND EXPENSES



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$17.3 million, or 6.7 percent, from last year. The increase is primarily due to water and sewer rate increases that went into effect in January as well as increased consumption.

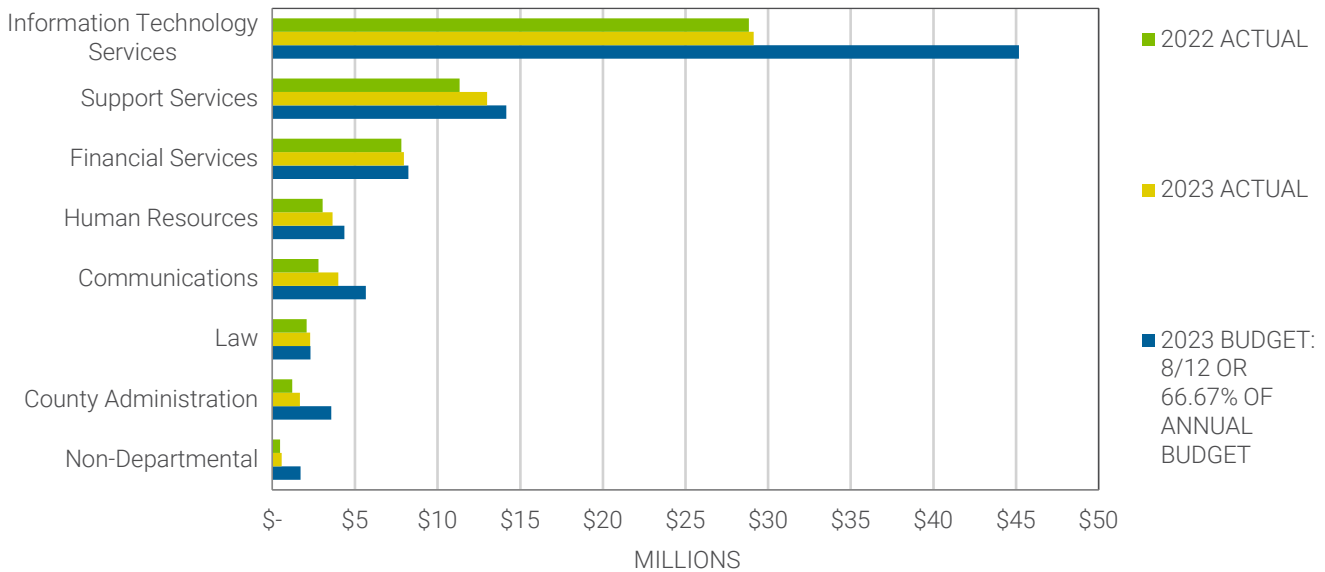
Revenues are approximately \$0.5 million under budget. This is primarily because a large portion of the revenue received in January was for services provided in December and was recorded in 2022. This will cause revenues to appear understated when compared to the budget until year-end.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$13.3 million, or 5.2 percent, compared to last year. This is mainly due to increases in chemicals, personnel services, and industrial repairs and maintenance costs. However, expenses in the Water and Sewer Operating Fund are approximately \$12.7 million, or 4.5 percent, under budget. This is mainly due to underutilization in areas such as professional services and utility costs, all of which will have higher demand later this year.

ADMINISTRATIVE SUPPORT FUND (PAGE 51)

The Administrative Support Fund accounts for the activities of all central support departments not reported elsewhere: County Administration, Communications, Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

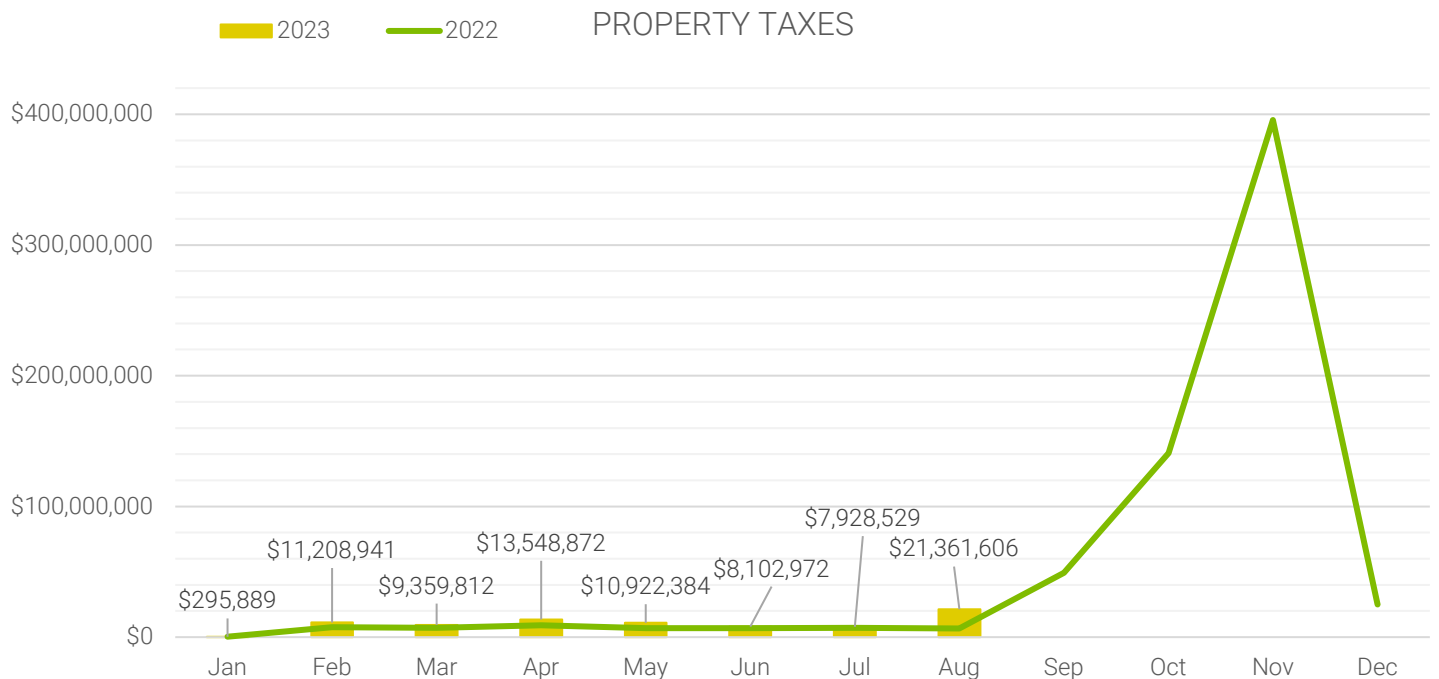
ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2022 – 2023 YTD EXPENSES



Information Technology Services' expenses through August are up approximately \$0.3 million, or 1.0 percent, compared to last year. This is primarily due to increased personnel costs and technological outsourced services. However, ITS expenses are approximately \$16.1 million under budget. This variance is primarily attributable to lower expenses in areas such as computer supplies, professional services, and license support agreements, which are anticipated to have higher demand later in the year.

RECURRING ITEMS

The County collects property taxes in the fall to fund services for the current year. For 2023, the property tax billing was on August 15 with a due date of October 15 compared to the due date of November 1 in 2022. As a result of this difference in timing and due to increased collections from settled appeals related to the prior year, property tax revenues across all tax-related funds reflect an increase compared to the same time last year. Those funds are General, Development & Enforcement, Fire & EMS, Police, Recreation, and Economic Development Tax Funds. Some special assessments are also included on property tax bills. Those collections are reflected in the Speed Hump, Street Lighting, and Stormwater Funds.



The chart above shows the monthly collections of property taxes across all funds. The green line represents 2022 collections and shows most property taxes were collected around the due date of November 1, 2022. Also, when reviewing the chart, please note that January has lower receipts than other months and its bar is barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year.

Property taxes through August are up by approximately \$30.9 million, or 60 percent when compared to the same time last year mainly due to settling 2022 appeals.

Street Lighting Fund

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

Investment Income

In response to high inflation, the Federal Reserve Bank began aggressively increasing interest rates in the second half of 2022 and has continued to increase rates in 2023. Due to the resulting increase in deposit yields, investment revenue has been significantly above budget year-to-date and is expected to remain strong throughout 2023. Investment revenue is up \$15.6 million year-over-year across all operating funds.

YTD FINANCIAL REPORT 2023 | 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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 229,423,333	\$ 229,423,333	\$ 229,423,333			
Revenues:						
Taxes	\$ 413,318,092	\$ 413,318,092	\$ 91,837,547	22.22%	\$ 77,441,414	21.66%
Licenses and Permits	5,263,365	5,263,365	2,090,174	39.71%	2,143,657	41.24%
Intergovernmental	4,012,581	4,012,581	2,558,428	63.76%	3,204,130	78.75%
Charges for Services	31,466,356	31,466,356	11,378,723	36.16%	11,622,010	37.58%
Fines and Forfeitures	3,201,175	3,201,175	1,770,895	55.32%	2,066,505	86.47%
Investment Income	1,173,830	7,006,362	4,457,729	63.62%	565,701	228.18%
Contributions and Donations	87,250	103,675	25,572	24.67%	16,668	18.33%
Miscellaneous	1,763,192	1,763,192	1,585,288	89.91%	1,672,702	105.54%
Other Financing Sources	-	-	93,893	-	358,684	-
Revenues without Use of Fund Balance	460,285,841	466,134,798	115,798,249	24.84%	99,091,471	24.65%
Use of Fund Balance	6,025,201	12,233,855	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 466,311,042	\$ 478,368,653	\$ 115,798,249	24.21%	\$ 99,091,471	22.61%
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,231,275	\$ 1,521,121	68.17%	\$ 1,251,911	66.70%
Communications	-	689,942	29,036	4.21%	-	-
County Administration	3,920,202	2,465,815	1,650,096	66.92%	1,380,091	44.40%
Financial Services	11,728,246	11,692,885	6,910,509	59.10%	6,468,929	58.48%
Tax Commissioner	18,396,689	18,396,689	11,238,685	61.09%	10,508,182	62.72%
Transportation	36,189,397	35,846,662	21,186,816	59.10%	17,321,831	58.05%
Planning and Development	2,430,648	2,430,648	1,474,544	60.66%	1,361,601	54.52%
Police Services	3,339,838	3,331,138	1,733,603	52.04%	1,869,132	48.79%
Corrections	22,101,964	22,189,964	13,121,978	59.13%	13,386,419	63.09%
Community Services	26,438,943	26,313,331	15,686,950	59.62%	13,572,933	60.52%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,182,442	886,832	75.00%	801,950	73.62%
Board of Health	2,500,000	2,500,000	1,875,000	75.00%	1,555,981	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Food Insecurity	150,000	150,000	110,172	73.45%	-	0.00%
Forestry	7,358	7,358	7,358	100.00%	7,358	84.59%
HealthCare Initiative	400,000	400,000	400,000	100.00%	-	-
HomeFirst Gwinnett	500,000	500,000	107,663	21.53%	450,000	75.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	687,014	55.86%	505,028	39.39%
Library Subsidy	22,901,495	22,901,495	17,176,121	75.00%	14,551,121	75.00%
Mental Health	1,043,341	1,043,341	782,506	75.00%	782,506	75.00%
Total Community Services Subsidies	31,360,301	31,360,301	22,704,459	72.40%	19,325,737	71.33%
Community Services - Elections	6,477,376	6,400,005	3,005,156	46.96%	5,128,251	21.40%

YTD FINANCIAL REPORT 2023 | 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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Juvenile Court	6,066,954	7,752,454	4,956,950	63.94%	5,319,841	71.61%
Child Advocacy & Juvenile Services	4,693,660	4,720,660	2,989,199	63.32%	1,457,584	44.96%
Sheriff	141,999,004	142,791,004	82,754,866	57.96%	77,848,145	59.40%
Clerk of Court	17,089,628	17,528,553	10,484,193	59.81%	9,603,431	61.19%
Judiciary	31,173,535	36,735,035	23,394,761	63.69%	20,885,175	66.26%
Probate Court	3,947,380	4,162,180	2,571,647	61.79%	2,408,739	59.25%
District Attorney	23,044,949	23,044,949	14,561,958	63.19%	13,207,554	61.97%
Solicitor General	9,288,824	9,288,824	4,986,534	53.68%	4,658,649	56.31%
Support Services	255,112	255,112	202,672	79.44%	190,091	73.98%
Non-Departmental:						
Contingency	1,628,000	1,571,092	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	600,000	66.67%	433,333	66.67%
Contribution to Capital	23,716,495	33,676,286	19,953,162	59.25%	12,055,755	66.67%
Contribution to Local Transit	18,500,000	18,500,000	12,333,333	66.67%	15,181,422	79.01%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	1,654,744	1,711,652	1,124,425	65.69%	1,071,903	67.22%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	175,000	175,000	88,665	50.67%	69,600	39.77%
Reserves - Compensation	1,300,000	1,300,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	375,800	-	0.00%	-	0.00%
Reserves - Court Reporters	1,250,000	562,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	81,000	81,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,710,000	3,335,475	-	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	1,760,000	880,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	1,989,015	57.18%	1,875,203	57.90%
Other Governmental Agencies	115,000	115,000	74,017	64.36%	79,592	15.45%
Other Miscellaneous	204,000	204,000	129,992	63.72%	209,393	68.02%
Total Non-Departmental	64,247,661	68,741,227	37,692,609	54.83%	32,376,201	62.50%
TOTAL APPROPRIATIONS	\$ 466,311,042	\$ 478,368,653	\$ 284,858,342	59.55%	\$ 259,530,427	59.21%
Projected Fund Balance December 31	\$ 223,398,132	\$ 217,189,478				
Fund Balance as of Report Date			\$ 60,363,240			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 14,044,491	\$ 14,044,491	\$ 14,044,491			
Revenues:						
Taxes	\$ 10,722,515	\$ 10,722,515	\$ 742,142	6.92%	\$ 310,397	3.34%
Licenses and Permits	4,933,120	4,933,120	3,545,882	71.88%	3,459,251	92.19%
Intergovernmental	45,000	45,000	34,900	77.56%	53,461	93.64%
Charges for Services	1,002,275	1,002,275	529,016	52.78%	684,247	87.60%
Investment Income	103,209	500,000	357,009	71.40%	76,048	151.87%
Miscellaneous	-	-	635	-	9,752	-
Revenues without Use of Fund Balance	16,806,119	17,202,910	5,209,584	30.28%	4,593,156	32.94%
Use of Fund Balance	1,616,839	1,755,332	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,422,958	\$ 18,958,242	\$ 5,209,584	27.48%	\$ 4,593,156	29.83%
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 18,343,242	\$ 9,763,992	53.23%	\$ 8,806,877	59.06%
Non-Departmental:						
Reserves - Compensation	74,000	74,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	5,000	5,000	-	0.00%	-	0.00%
Non-Departmental D&E	536,000	536,000	333,333	62.19%	179,333	50.59%
Total Non-Departmental	615,000	615,000	333,333	54.20%	179,333	37.09%
TOTAL APPROPRIATIONS	\$ 18,422,958	\$ 18,958,242	\$ 10,097,325	53.26%	\$ 8,986,210	58.37%
Projected Fund Balance December 31	\$ 12,427,652	\$ 12,289,159				
Fund Balance as of Report Date			\$ 9,156,750			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 81,814,202	\$ 81,814,202	\$ 81,814,202			
Revenues:						
Taxes	\$ 143,376,500	\$ 143,376,500	\$ 10,283,023	7.17%	\$ 4,216,830	3.42%
Licenses and Permits	1,070,000	1,070,000	736,148	68.80%	726,945	79.62%
Intergovernmental	584,000	584,000	483,387	82.77%	827,263	112.02%
Charges for Services	16,287,660	16,287,660	12,701,764	77.98%	10,388,464	63.80%
Investment Income	346,506	2,100,000	1,624,662	77.36%	156,596	156.59%
Contributions and Donations	-	-	619	-	604	-
Miscellaneous	3,000	3,000	20,658	688.60%	101,314	5,065.70%
Revenues without Use of Fund Balance	161,667,666	163,421,160	25,850,261	15.82%	16,418,016	11.61%
Use of Fund Balance	11,136,302	9,247,846	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 172,803,968	\$ 172,669,006	\$ 25,850,261	14.97%	\$ 16,418,016	10.83%
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,428,220	\$ 859,160	60.16%	\$ 740,182	65.02%
Fire and Emergency Services	166,723,946	166,588,984	97,320,318	58.42%	91,179,752	61.95%
Non-Departmental:						
Reserves - Compensation	660,000	660,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	76,000	76,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	3,915,802	3,915,802	2,380,535	60.79%	1,166,667	39.95%
Total Non-Departmental	4,651,802	4,651,802	2,380,535	51.17%	1,166,667	36.10%
TOTAL APPROPRIATIONS	\$ 172,803,968	\$ 172,669,006	\$ 100,560,013	58.24%	\$ 93,086,601	61.43%
Projected Fund Balance December 31	\$ 70,677,900	\$ 72,566,356				
Fund Balance as of Report Date			\$ 7,104,450			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 14,000	\$ 9,622	68.73%	\$ 3,094	203.02%
Revenues without Use of Fund Balance	5,378	14,000	9,622	68.73%	3,094	203.02%
Use of Fund Balance	71,864	63,242	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,242	\$ 9,622	12.46%	\$ 3,094	4.98%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,242	\$ 74,944	97.02%	\$ 54,087	87.02%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,242	\$ 74,944	97.02%	\$ 54,087	87.02%
Projected Fund Balance December 31	\$ 466,891	\$ 475,513				
Fund Balance as of Report Date			\$ 473,433			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 107,471,422	\$ 107,471,422	\$ 107,471,422			
Revenues:						
Taxes	\$ 106,680,192	\$ 106,680,192	\$ 7,399,976	6.94%	\$ 3,018,904	3.30%
Insurance Premium Taxes	51,705,000	51,705,000	-	0.00%	-	0.00%
Intergovernmental	276,000	276,000	337,712	122.36%	558,102	159.46%
Charges for Services	2,001,000	1,001,000	722,106	72.14%	694,124	83.87%
Fines and Forfeitures	13,547,506	13,547,506	6,749,765	49.82%	4,766,499	63.77%
Investment Income	514,989	3,000,000	1,823,424	60.78%	197,661	117.65%
Miscellaneous	477,388	477,388	358,785	75.16%	460,408	151.84%
Revenues without Use of Fund Balance	175,202,075	176,687,086	17,391,768	9.84%	9,695,698	6.64%
Use of Fund Balance	15,672,686	13,939,213	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 190,874,761	\$ 190,626,299	\$ 17,391,768	9.12%	\$ 9,695,698	5.93%
Appropriations:						
Police Services	\$ 174,717,077	\$ 174,539,515	\$ 100,940,289	57.83%	\$ 88,301,484	58.85%
Recorder's Court	1,788,445	1,988,845	1,299,907	65.36%	1,375,510	63.37%
Solicitor General	858,513	863,513	386,433	44.75%	396,909	39.72%
Clerk of Recorder's Court	1,972,925	1,972,925	1,180,100	59.81%	1,148,894	60.14%
Non-Departmental:						
Reserves - Compensation	670,000	670,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	158,000	158,000	-	0.00%	-	0.00%
Non-Departmental Police	10,709,801	10,433,501	6,613,042	63.38%	4,031,478	50.24%
Total Non-Departmental	11,537,801	11,261,501	6,613,042	58.72%	4,031,478	47.99%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 190,626,299	\$ 110,419,771	57.92%	\$ 95,254,275	58.25%
Projected Fund Balance December 31	\$ 91,798,736	\$ 93,532,209				
Fund Balance as of Report Date			\$ 14,443,419			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 29,395,684	\$ 29,395,684	\$ 29,395,684			
Revenues:						
Taxes	\$ 45,577,378	\$ 45,577,378	\$ 3,136,207	6.88%	\$ 1,327,586	3.38%
Intergovernmental	182,000	182,000	187,128	102.82%	310,233	134.88%
Charges for Services	4,345,723	4,345,723	3,397,638	78.18%	2,631,440	56.21%
Investment Income	129,363	1,000,000	612,695	61.27%	94,534	175.72%
Contributions and Donations	400	33,975	33,597	98.89%	-	0.00%
Miscellaneous	2,446,497	2,446,497	2,208,511	90.27%	1,923,437	79.68%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 52,703,291</u>	<u>\$ 53,607,503</u>	<u>\$ 9,575,776</u>	17.86%	<u>\$ 6,287,230</u>	11.74%
Appropriations:						
Community Services	\$ 50,154,729	\$ 49,804,770	\$ 31,086,357	62.42%	\$ 25,222,697	49.25%
Support Services	35,440	35,440	21,751	61.37%	7,381	21.32%
Non-Departmental:						
Reserves - Compensation	100,000	100,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	912,943	912,943	419,962	46.00%	1,488,458	66.22%
Total Non-Departmental	<u>1,025,943</u>	<u>1,025,943</u>	<u>419,962</u>	40.93%	<u>1,488,458</u>	64.36%
Appropriations without Contribution to Fund Balance	51,216,112	50,866,153	31,528,070	61.98%	26,718,536	49.89%
Contribution to Fund Balance	1,487,179	2,741,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 52,703,291</u>	<u>\$ 53,607,503</u>	<u>\$ 31,528,070</u>	58.81%	<u>\$ 26,718,536</u>	49.89%
Projected Fund Balance December 31	\$ 30,882,863	\$ 32,137,034				
Fund Balance as of Report Date			\$ 7,443,390			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Economic Development Tax Fund (160)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 13,424,387	\$ 965,903	7.20%	\$ 386,108	3.34%
Intergovernmental	55,000	55,000	43,245	78.63%	72,328	103.33%
Investment Income	-	500,000	371,093	74.22%	19,630	-
Revenues without Use of Fund Balance	13,479,387	13,979,387	1,380,241	9.87%	478,066	4.11%
Use of Fund Balance	4,636,513	4,136,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,115,900	\$ 1,380,241	7.62%	\$ 478,066	3.24%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,115,900	\$ 5,388,820	29.75%	\$ 4,453,530	30.16%
Total Non-Departmental	18,115,900	18,115,900	5,388,820	29.75%	4,453,530	30.16%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,115,900	\$ 5,388,820	29.75%	\$ 4,453,530	30.16%
Projected Fund Balance December 31	\$ 8,537,020	\$ 9,037,020				
Fund Balance as of Report Date			\$ 9,164,954			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ -	\$ 101,123	-	\$ 33,452	-
Investment Income	-	200,000	152,231	76.12%	5,256	-
Miscellaneous	-	-	20,000	-	-	-
TOTAL REVENUES	\$ -	\$ 200,000	\$ 273,354	136.68%	\$ 38,708	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	200,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 200,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 5,007,887	\$ 5,207,887				
Fund Balance as of Report Date			\$ 5,281,241			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ -	\$ 271,253	-	\$ 22,800	-
Investment Income	-	175,000	128,415	73.38%	30,447	-
TOTAL REVENUES	\$ -	\$ 175,000	\$ 399,668	228.38%	\$ 53,247	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	175,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 175,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 5,569,025	\$ 5,744,025				
Fund Balance as of Report Date			\$ 5,968,693			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ -	\$ 442,520	-	\$ 85,904	-
Investment Income	-	750,000	554,377	73.92%	74,470	-
TOTAL REVENUES	\$ -	\$ 750,000	\$ 996,897	132.92%	\$ 160,374	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	750,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 750,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 18,047,905	\$ 18,797,905				
Fund Balance as of Report Date			\$ 19,044,802			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ -	\$ 38,051	-	\$ 5,372	-
Investment Income	-	20,000	17,017	85.09%	876	-
TOTAL REVENUES	\$ -	\$ 20,000	\$ 55,068	275.34%	\$ 6,248	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	20,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 20,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 1,447,956	\$ 1,467,956				
Fund Balance as of Report Date			\$ 1,503,024			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,242	-	\$ 53,780	-
Investment Income	-	150,000	118,138	78.76%	4,380	-
TOTAL REVENUES	\$ -	\$ 150,000	\$ 119,380	79.59%	\$ 58,160	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	150,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 150,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 3,977,346	\$ 4,127,346				
Fund Balance as of Report Date			\$ 4,096,726			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ -	\$ 206,918	-	\$ 142,718	-
Investment Income	-	150,000	114,490	76.33%	18,387	-
Revenues without Use of Fund Balance	-	150,000	321,408	214.27%	161,105	-
Use of Fund Balance	3,010,126	4,268,094	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 321,408</u>	7.27%	<u>\$ 161,105</u>	2.25%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 4,418,094	\$ 1,276,073	28.88%	\$ 1,776,919	24.81%
TOTAL APPROPRIATIONS	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 1,276,073</u>	28.88%	<u>\$ 1,776,919</u>	24.81%
Projected Fund Balance December 31	\$ 6,401,239	\$ 5,143,271				
Fund Balance as of Report Date			\$ 8,456,700			

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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.

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023		Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 192,609	-	\$ 42,338	-
Other Financing Sources	2,501,526	2,501,526	1,250,763	50.00%	1,250,763	50.00%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,443,372</u>	57.70%	<u>\$ 1,293,101</u>	51.69%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ 1,250,763	50.00%	\$ 1,250,763	50.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,250,763</u>	50.00%	<u>\$ 1,250,763</u>	50.00%
Projected Fund Balance December 31	\$ 116,308	\$ 116,308				
Fund Balance as of Report Date			\$ 308,917			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Speed Hump Fund (003)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 511,552	\$ 511,552	\$ 511,552			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ 7,746	5.45%	\$ 2,131	1.61%
Investment Income	6,620	20,000	14,402	72.01%	6,303	275.72%
Revenues without Use of Fund Balance	148,620	162,000	22,148	13.67%	8,434	6.28%
Use of Fund Balance	383,459	370,079	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 532,079	\$ 532,079	\$ 22,148	4.16%	\$ 8,434	1.94%
Appropriations:						
Transportation	\$ 532,079	\$ 532,079	\$ 180,963	34.01%	\$ 164,525	37.85%
TOTAL APPROPRIATIONS	\$ 532,079	\$ 532,079	\$ 180,963	34.01%	\$ 164,525	37.85%
Projected Fund Balance December 31	\$ 128,093	\$ 141,473				
Fund Balance as of Report Date			\$ 352,737			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,193,462	\$ 417,324	4.54%	\$ 105,805	1.16%
Investment Income	-	40,000	36,450	91.13%	159	-
Miscellaneous	-	-	38,441	-	86,574	-
TOTAL REVENUES	\$ 9,186,827	\$ 9,233,462	\$ 492,215	5.33%	\$ 192,538	2.11%
Appropriations:						
Transportation	\$ 8,700,050	\$ 8,706,685	\$ 5,269,580	60.52%	\$ 5,012,308	58.82%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,710,050	8,716,685	5,269,580	60.45%	5,012,308	58.65%
Contribution to Fund Balance	476,777	516,777	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,186,827	\$ 9,233,462	\$ 5,269,580	57.07%	\$ 5,012,308	54.92%
Projected Fund Balance December 31	\$ 3,043,928	\$ 3,083,928				
Fund Balance as of Report Date			\$ (2,210,214)			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 865,848	93.09%	\$ 1,576,432	185.63%
Investment Income	-	-	22,794	-	1,689	48.48%
Revenues without Use of Fund Balance	930,078	930,078	888,642	95.54%	1,578,121	185.07%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 888,642	59.24%	\$ 1,578,121	185.07%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 209,966	14.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 209,966	14.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 5,202,673	\$ 5,202,673				
Fund Balance as of Report Date			\$ 6,451,271			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 77,854	55.22%	\$ 95,789	92.10%
Miscellaneous	16,000	16,000	7,340	45.88%	6,087	71.61%
TOTAL REVENUES	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 85,194</u>	54.26%	<u>\$ 101,876</u>	27.65%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 38,344	36.92%	\$ 233,076	63.26%
Appropriations without Contribution to Fund Balance	103,859	103,859	38,344	36.92%	233,076	63.26%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 38,344</u>	24.42%	<u>\$ 233,076</u>	63.26%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Fund Balance as of Report Date			\$ 384,430			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ 348,618	59.30%	\$ 343,631	51.69%
Investment Income	-	-	3,007	-	467	-
Miscellaneous	-	-	-	-	869	-
Revenues without Use of Fund Balance	587,931	587,931	351,625	59.81%	344,967	51.89%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 721,894	\$ 721,894	\$ 351,625	48.71%	\$ 344,967	44.44%
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 207,027	59.23%	\$ 258,070	58.98%
Solicitor General	362,368	362,368	156,903	43.30%	151,323	46.03%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 721,894	\$ 721,894	\$ 363,930	50.41%	\$ 409,393	52.74%
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Fund Balance as of Report Date			\$ 358,727			

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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 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023		Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 262,528	\$ 262,528	\$ 262,528			
Revenues:						
Miscellaneous	\$ -	\$ -	\$ 450	-	\$ -	-
Revenues without Use of Fund Balance	-	-	450	-	-	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ 450	0.33%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 52,980	39.24%	\$ 133	0.10%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ 52,980	39.24%	\$ 133	0.10%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Fund Balance as of Report Date			\$ 209,998			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

E-911 Fund (095)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 36,348,609	\$ 36,348,609	\$ 36,348,609			
Revenues:						
Charges for Services	\$ 23,130,216	\$ 23,130,216	\$ 11,913,588	51.51%	\$ 11,504,312	51.95%
Investment Income	361,575	1,000,000	660,881	66.09%	196,849	180.48%
Miscellaneous	-	-	901	-	8,510	-
Revenues without Use of Fund Balance	23,491,791	24,130,216	12,575,370	52.11%	11,709,671	52.62%
Use of Fund Balance	3,338,464	2,700,039	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 26,830,255	\$ 26,830,255	\$ 12,575,370	46.87%	\$ 11,709,671	48.06%
Appropriations:						
Police Services	\$ 23,409,969	\$ 23,409,969	\$ 12,407,680	53.00%	\$ 11,306,729	53.38%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,792,286	1,396,143	50.00%	1,335,779	50.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	1,396,143	40.82%	1,335,779	41.98%
TOTAL APPROPRIATIONS	\$ 26,830,255	\$ 26,830,255	\$ 13,803,823	51.45%	\$ 12,642,508	51.89%
Projected Fund Balance December 31	\$ 33,010,145	\$ 33,648,570				
Fund Balance as of Report Date			\$ 35,120,156			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 40,136	133.79%	\$ 33,730	62.71%
Revenues without Use of Fund Balance	30,000	30,000	40,136	133.79%	33,730	62.71%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 40,136</u>	72.84%	<u>\$ 33,730</u>	62.71%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 15,620	28.35%	\$ 20,640	49.03%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 15,620</u>	28.35%	<u>\$ 20,640</u>	38.38%
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Fund Balance as of Report Date			\$ 267,570			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Opioid Remediation Fund (015)

The Opioid Remediation Fund is used to account for the receipt of settlements from the National Opioid Abatement Trust. These funds must be used for approved opioid abatement strategies.

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ 60,000	\$ 44,520	74.20%	\$ -	-
Miscellaneous	-	-	276,622	-	-	-
TOTAL REVENUES	\$ -	\$ 60,000	\$ 321,142	535.24%	\$ -	-
Appropriations:						
Contribution to Fund Balance	\$ -	\$ 60,000	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ 60,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,457,441				
Fund Balance as of Report Date			\$ 1,718,583			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023		Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 65,142	\$ 65,142	100.00%	\$ 161,713	100.00%
Revenues without Use of Fund Balance	-	65,142	65,142	100.00%	161,713	100.00%
Use of Fund Balance	302,239	237,097	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 302,239</u>	<u>\$ 302,239</u>	<u>\$ 65,142</u>	21.55%	<u>\$ 161,713</u>	100.00%
Appropriations:						
Police Services	\$ 302,239	\$ 302,239	\$ 9,706	3.21%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 302,239</u>	<u>\$ 302,239</u>	<u>\$ 9,706</u>	3.21%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 811,051	\$ 876,193				
Fund Balance as of Report Date			\$ 1,168,726			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ 270,618	\$ 270,618	100.00%	\$ 300,629	100.97%
Miscellaneous	-	-	-	-	513	-
Other Financing Sources	-	-	-	-	1	-
Revenues without Use of Fund Balance	-	270,618	270,618	100.00%	301,143	101.15%
Use of Fund Balance	512,866	242,248	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 512,866	\$ 512,866	\$ 270,618	52.77%	\$ 301,143	38.05%
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ 149,894	29.23%	\$ 96,801	12.62%
TOTAL APPROPRIATIONS	\$ 512,866	\$ 512,866	\$ 149,894	29.23%	\$ 96,801	12.23%
Projected Fund Balance December 31	\$ 452,581	\$ 723,199				
Fund Balance as of Report Date			\$ 1,086,171			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 323,894	58.61%	\$ 341,777	85.44%
Investment Income	-	90,000	73,330	81.48%	21,317	-
Revenues without Use of Fund Balance	552,609	642,609	397,224	61.81%	363,094	90.77%
Use of Fund Balance	139,141	49,141	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 691,750	\$ 691,750	\$ 397,224	57.42%	\$ 363,094	72.62%
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 170,900	24.71%	\$ 156,271	31.25%
TOTAL APPROPRIATIONS	\$ 691,750	\$ 691,750	\$ 170,900	24.71%	\$ 156,271	31.25%
Projected Fund Balance December 31	\$ 3,956,730	\$ 4,046,730				
Fund Balance as of Report Date			\$ 4,322,195			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023		Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 79,214	\$ 79,214	100.00%	\$ 208,025	100.00%
Revenues without Use of Fund Balance	-	79,214	79,214	100.00%	208,025	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 140,000</u>	<u>\$ 219,214</u>	<u>\$ 79,214</u>	36.14%	<u>\$ 208,025</u>	59.77%
Appropriations:						
Sheriff	\$ 140,000	\$ 219,214	\$ 95,687	43.65%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 140,000</u>	<u>\$ 219,214</u>	<u>\$ 95,687</u>	43.65%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Fund Balance as of Report Date			\$ 551,715			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023		Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 42,203	24.12%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ 42,203</u>	24.12%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Fines and Forfeitures	\$ -	\$ 69,653	\$ 69,653	100.00%	\$ 774	100.00%
Investment Income	-	-	1,404	-	361	-
Revenues without Use of Fund Balance	-	69,653	71,057	102.02%	1,135	146.64%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 139,653	\$ 71,057	50.88%	\$ 1,135	0.63%
Appropriations:						
Sheriff	\$ 70,000	\$ 139,653	\$ -	0.00%	\$ 49,867	27.59%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 139,653	\$ -	0.00%	\$ 49,867	27.59%
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Fund Balance as of Report Date			\$ 263,048			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 709,236	88.21%	\$ 544,575	72.61%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,155,000	1,155,000	488,900	42.33%	503,422	43.93%
Investment Income	12,412	75,000	57,654	76.87%	6,399	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,434,000</u>	<u>\$ 1,655,790</u>	68.03%	<u>\$ 1,454,396</u>	63.35%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,201,728	\$ 2,142,348	97.30%	\$ 2,111,825	98.03%
Appropriations without Contribution to Fund Balance	2,201,728	2,201,728	2,142,348	97.30%	2,111,825	98.03%
Contribution to Fund Balance	169,684	232,272	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,371,412</u>	<u>\$ 2,434,000</u>	<u>\$ 2,142,348</u>	88.02%	<u>\$ 2,111,825</u>	91.98%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,478,294				
Fund Balance as of Report Date			\$ 2,759,464			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Tree Bank Fund (040)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 140,092	933.95%	\$ 40,760	271.73%
Investment Income	-	-	13,288	-	2,066	-
Revenues without Use of Fund Balance	15,000	15,000	153,380	1,022.53%	42,826	285.51%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 153,380	153.38%	\$ 42,826	42.83%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 397,150	\$ 397,150				
Fund Balance as of Report Date			\$ 635,530			

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Tourism Fund (050)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Fund Balance January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 11,628,500	\$ 8,798,070	75.66%	\$ 8,134,713	73.61%
Charges for Services	1,000	1,000	1,442	144.20%	4,117	2,744.67%
Investment Income	151,566	600,000	468,539	78.09%	140,087	-
Revenues without Use of Fund Balance	11,781,066	12,229,500	9,268,051	75.78%	8,278,917	74.91%
Use of Fund Balance	3,591,148	3,142,714	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,372,214	\$ 15,372,214	\$ 9,268,051	60.29%	\$ 8,278,917	54.45%
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ 2,803,643	24.81%	\$ 2,837,222	25.11%
Tourism	4,069,928	4,069,928	3,082,405	75.74%	3,375,419	86.46%
TOTAL APPROPRIATIONS	\$ 15,372,214	\$ 15,372,214	\$ 5,886,048	38.29%	\$ 6,212,641	40.86%
Projected Fund Balance December 31	\$ 25,098,441	\$ 25,546,875				
Fund Balance as of Report Date			\$ 32,071,592			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Airport Operating Fund (520)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 1,234,420	\$ 1,234,420	\$ 1,234,420			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 118,333	70.86%	\$ 133,854	80.15%
Investment Income	-	-	21,574	-	5,007	-
Miscellaneous	790,000	790,000	751,330	95.11%	634,359	75.92%
Other Financing Sources	900,000	900,000	600,000	66.67%	433,333	66.67%
Revenues without Use of Net Position	1,857,000	1,857,000	1,491,237	80.30%	1,206,553	73.01%
Use of Net Position	427,846	405,582	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,284,846	\$ 2,262,582	\$ 1,491,237	65.91%	\$ 1,206,553	65.80%
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,252,582	\$ 1,222,680	54.28%	\$ 878,028	48.18%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,284,846	\$ 2,262,582	\$ 1,222,680	54.04%	\$ 878,028	47.89%
Projected Net Position December 31	\$ 806,574	\$ 828,838				
Net Position as of Report Date			\$ 1,502,977			

* 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 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023		Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ 200,000	\$ 179,723	89.86%	\$ 44,407	-
Miscellaneous	5,101,129	5,101,129	4,441,430	87.07%	3,508,849	89.40%
Other Financing Sources	2,200,000	2,200,000	738,556	33.57%	-	0.00%
Revenues without Use of Net Position	7,301,129	7,501,129	5,359,709	71.45%	3,553,256	41.13%
Use of Net Position	2,234,202	2,034,202	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,535,331	\$ 9,535,331	\$ 5,359,709	56.21%	\$ 3,553,256	40.41%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,535,331	\$ 2,666,907	27.97%	\$ 2,777,978	31.59%
Total Non-Departmental	9,535,331	9,535,331	2,666,907	27.97%	2,777,978	31.59%
TOTAL APPROPRIATIONS	\$ 9,535,331	\$ 9,535,331	\$ 2,666,907	27.97%	\$ 2,777,978	31.59%
Projected Net Position December 31	\$ 9,970,463	\$ 10,170,463				
Net Position as of Report Date			\$ 14,897,467			

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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 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 14,900,920	\$ 14,900,920	\$ 14,900,920			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 1,452,141	113.38%	\$ 1,152,337	87.74%
Investment Income	269,380	415,000	298,502	71.93%	122,750	160.38%
Miscellaneous	-	-	21,137	-	11,841	236.82%
Other Financing Sources	18,500,000	18,500,000	12,333,333	66.67%	15,181,422	79.01%
Revenues without Use of Net Position	20,050,208	20,195,828	14,105,113	69.84%	16,468,350	79.91%
Use of Net Position	11,819,222	11,673,602	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,869,430	\$ 31,869,430	\$ 14,105,113	44.26%	\$ 16,468,350	55.47%
Appropriations:						
Transportation*	\$ 31,859,430	\$ 31,859,430	\$ 14,296,748	44.87%	\$ 13,505,700	45.50%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,869,430	\$ 31,869,430	\$ 14,296,748	44.86%	\$ 13,505,700	45.49%
Projected Net Position December 31	\$ 3,081,698	\$ 3,227,318				
Net Position as of Report Date			\$ 14,709,285			

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

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 746,122	78.54%	\$ 700,179	73.70%
Charges for Services	47,669,087	47,669,087	32,811,781	68.83%	29,462,471	67.08%
Investment Income	409,178	1,800,000	1,278,217	71.01%	253,042	128.18%
Contributions and Donations	-	-	-	-	10,000	-
Miscellaneous	100	100	-	0.00%	998	998.00%
Revenues without Use of Net Position	49,028,365	50,419,187	34,836,120	69.09%	30,426,690	67.52%
Use of Net Position	8,496,697	7,091,940	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 57,525,062	\$ 57,511,127	\$ 34,836,120	60.57%	\$ 30,426,690	64.34%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,501,127	\$ 31,943,787	55.55%	\$ 24,844,112	52.55%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 57,525,062	\$ 57,511,127	\$ 31,943,787	55.54%	\$ 24,844,112	52.54%
Projected Net Position December 31	\$ 18,163,080	\$ 19,567,837				
Net Position as of Report Date			\$ 29,552,110			

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

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Stormwater Operating Fund (590)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 13,789,758	\$ 13,789,758	\$ 13,789,758			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 1,569,211	5.00%	\$ 648,342	2.09%
Investment Income	47,129	500,000	395,437	79.09%	81,070	455.96%
Miscellaneous	-	-	585	-	5,715	-
Revenues without Use of Net Position	31,436,140	31,889,011	1,965,233	6.16%	735,127	2.37%
Use of Net Position	1,415,580	863,855	-	0.00%	-	-
TOTAL REVENUES	\$ 32,851,720	\$ 32,752,866	\$ 1,965,233	6.00%	\$ 735,127	2.37%
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,922,847	\$ 1,037,935	53.98%	\$ 719,953	57.76%
Water Resources*	30,786,624	30,712,019	8,009,592	26.08%	8,484,325	29.71%
Non-Departmental:						
Reserves - Compensation	40,000	40,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	65,000	65,000	-	0.00%	-	0.00%
Total Non-Departmental	118,000	118,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 32,851,720	\$ 32,752,866	\$ 9,047,527	27.62%	\$ 9,204,278	29.68%
Projected Net Position December 31	\$ 12,374,178	\$ 12,925,903				
Net Position as of Report Date			\$ 6,707,464			

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

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 173,730,520	\$ 173,730,520	\$ 173,730,520			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 250,589,559	64.71%	\$ 235,805,809	66.02%
Investment Income	1,461,835	4,600,000	3,291,290	71.55%	900,495	149.29%
Contributions and Donations	21,769,507	21,769,507	21,153,277	97.17%	20,960,716	97.52%
Miscellaneous	50,000	50,000	194,234	388.47%	243,518	487.04%
Revenues without Use of Net Position	410,511,302	413,649,467	275,228,360	66.54%	257,910,538	68.00%
Use of Net Position	13,669,534	9,854,079	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 424,180,836	\$ 423,503,546	\$ 275,228,360	64.99%	\$ 257,910,538	63.95%
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,126,620	\$ 629,597	55.88%	\$ 597,180	62.26%
Water Resources*	422,441,216	421,763,926	269,010,367	63.78%	255,737,556	63.59%
Non-Departmental:						
Reserves - Compensation	410,000	410,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	103,000	103,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	100,000	100,000	-	0.00%	-	0.00%
Total Non-Departmental	613,000	613,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 424,180,836	\$ 423,503,546	\$ 269,639,964	63.67%	\$ 256,334,736	63.56%
Projected Net Position December 31	\$ 160,060,986	\$ 163,876,441				
Net Position as of Report Date			\$ 179,318,916			

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

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Administrative Support Fund (665)

The Administrative Support Fund accounts for the activities of all central support departments: County Administration (excluding the County Clerk, Community Outreach, Economic Development, Gwinnett Clean and Beautiful, and Internal Audit), Financial Services (excluding the Tax Assessor), Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 13,984,104	\$ 13,984,104	\$ 13,984,104			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 128,012,021	\$ 71,313,356	55.71%	\$ 58,142,210	52.86%
Investment Income	201,394	450,000	306,390	68.09%	220,724	155.92%
Miscellaneous	341,227	341,227	383,964	112.52%	312,837	110.72%
TOTAL REVENUES	\$ 128,554,642	\$ 128,803,248	\$ 72,003,710	55.90%	\$ 58,675,771	52.60%
Appropriations:						
Communications	\$ 8,582,631	\$ 8,493,084	\$ 3,985,358	46.92%	\$ 2,799,712	36.97%
County Administration	4,103,849	5,341,599	1,676,328	31.38%	1,195,749	55.09%
Financial Services	13,814,838	12,338,251	7,968,202	64.58%	7,803,142	61.25%
Human Resources	6,719,490	6,549,679	3,647,403	55.69%	3,044,641	57.45%
Information Technology Services	68,256,200	67,769,723	29,128,052	42.98%	28,832,934	48.59%
Law	3,525,576	3,469,817	2,282,756	65.79%	2,067,391	60.46%
Support Services	21,003,558	21,236,018	13,000,864	61.22%	11,325,806	57.34%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,545,500	561,411	22.06%	459,960	36.45%
Total Non-Departmental	2,548,500	2,548,500	561,411	22.03%	459,960	36.36%
Appropriations without Working Capital Reserve	128,554,642	127,746,671	62,250,374	48.73%	57,529,335	51.57%
Working Capital Reserve	-	1,056,577	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 128,554,642	\$ 128,803,248	\$ 62,250,374	48.33%	\$ 57,529,335	51.57%
Projected Net Position December 31	\$ 13,984,104	\$ 15,040,681				
Net Position as of Report Date			\$ 23,737,440			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023		Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 2,250,395	\$ 1,500,164	66.66%	\$ 1,166,667	66.67%
Investment Income	64,278	160,000	113,375	70.86%	43,509	164.87%
Revenues without Use of Net Position	2,314,673	2,410,395	1,613,539	66.94%	1,210,176	68.13%
Use of Net Position	69,990	474,268	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,384,663	\$ 2,884,663	\$ 1,613,539	55.94%	\$ 1,210,176	51.92%
Appropriations:						
Financial Services	\$ 2,384,663	\$ 2,884,663	\$ 1,350,983	46.83%	\$ 1,117,657	47.95%
TOTAL APPROPRIATIONS	\$ 2,384,663	\$ 2,884,663	\$ 1,350,983	46.83%	\$ 1,117,657	47.95%
Projected Net Position December 31	\$ 978,421	\$ 574,143				
Net Position as of Report Date			\$ 1,310,967			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Fleet Management Fund (610)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 5,263,839	\$ 5,263,839	\$ 5,263,839			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 12,696,703	\$ 9,168,290	72.21%	\$ 7,617,412	76.27%
Investment Income	-	200,000	156,871	78.44%	17,830	-
Miscellaneous	277,000	277,000	388,054	140.09%	269,505	97.29%
Other Financing Sources	-	-	38,385	-	20,697	-
TOTAL REVENUES	\$ 10,742,580	\$ 13,173,703	\$ 9,751,600	74.02%	\$ 7,925,444	77.21%
Appropriations:						
Support Services	\$ 9,908,667	\$ 11,868,727	\$ 7,516,367	63.33%	\$ 5,879,034	64.77%
Non-Departmental:						
Reserves - Compensation	26,000	26,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	2,000	2,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	538,739	538,739	359,159	66.67%	675,753	64.51%
Total Non-Departmental	566,739	566,739	359,159	63.37%	675,753	63.66%
Appropriations without Working Capital Reserve	10,475,406	12,435,466	7,875,526	63.33%	6,554,787	64.65%
Working Capital Reserve	267,174	738,237	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,742,580	\$ 13,173,703	\$ 7,875,526	59.78%	\$ 6,554,787	63.86%
Projected Net Position December 31	\$ 5,531,013	\$ 6,002,076				
Net Position as of Report Date			\$ 7,139,913			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 50,049,397	64.25%	\$ 51,093,466	66.23%
Investment Income	478,691	1,450,000	1,060,974	73.17%	348,587	146.97%
Miscellaneous	-	-	295,379	-	156,019	-
TOTAL REVENUES	<u>\$ 78,379,078</u>	<u>\$ 79,350,387</u>	<u>\$ 51,405,750</u>	64.78%	<u>\$ 51,598,072</u>	64.95%
Appropriations:						
Human Resources	\$ 78,019,035	\$ 77,942,713	\$ 48,560,855	62.30%	\$ 43,640,175	54.94%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	78,029,035	77,952,713	48,560,855	62.30%	43,640,175	54.93%
Working Capital Reserve	350,043	1,397,674	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 78,379,078</u>	<u>\$ 79,350,387</u>	<u>\$ 48,560,855</u>	61.20%	<u>\$ 43,640,175</u>	54.93%
Projected Net Position December 31	\$ 49,571,151	\$ 50,618,782				
Net Position as of Report Date			\$ 52,066,003			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Risk Management Fund (602)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023		Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 8,351,047	66.63%	\$ 7,513,353	66.67%
Investment Income	24,825	90,000	69,033	76.70%	61,882	88.95%
Miscellaneous	-	-	6,723	-	31,503	-
TOTAL REVENUES	<u>\$ 12,557,525</u>	<u>\$ 12,622,700</u>	<u>\$ 8,426,803</u>	66.76%	<u>\$ 7,606,738</u>	67.08%
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,643,170	\$ 8,575,193	73.65%	\$ 7,112,445	66.95%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	11,403,170	11,653,170	8,575,193	73.59%	7,112,445	66.88%
Working Capital Reserve	1,154,355	969,530	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 12,557,525</u>	<u>\$ 12,622,700</u>	<u>\$ 8,575,193</u>	67.93%	<u>\$ 7,112,445</u>	62.72%
Projected Net Position December 31	\$ 3,154,154	\$ 2,969,329				
Net Position as of Report Date			\$ 1,851,409			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 08/31/2023	Actuals YTD as of 08/31/2023	% Actual to Current Budget	Actuals YTD as of 08/31/2022	% Actual to 08/31/2022 Budget
Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 2,997,736	66.60%	\$ 2,666,665	66.67%
Investment Income	127,630	525,000	377,668	71.94%	96,106	127.53%
Miscellaneous	-	-	72,621	-	12,690	-
Revenues without Use of Net Position	4,628,624	5,025,994	3,448,025	68.60%	2,775,461	68.10%
Use of Net Position	1,380,519	981,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,009,143	\$ 6,007,317	\$ 3,448,025	57.40%	\$ 2,775,461	49.16%
Appropriations:						
Human Resources	\$ 5,999,143	\$ 5,997,317	\$ 3,103,335	51.75%	\$ 2,521,784	44.74%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,009,143	\$ 6,007,317	\$ 3,103,335	51.66%	\$ 2,521,784	44.66%
Projected Net Position December 31	\$ 7,676,854	\$ 8,076,050				
Net Position as of Report Date			\$ 9,402,063			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 8/31/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Investment Income	\$ 1,173,830	\$ 7,006,362	\$ 5,832,532	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	\$ 5,832,532	\$ 5,832,532
				Total: Investment Income	5,832,532	5,832,532
Contributions and Donations	87,250	103,675	16,425	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	-	16,425
				Total: Contributions and Donations	-	16,425
Use of Fund Balance	6,025,201	12,233,855	6,208,654	To adjust budget for 90 day job vacancies.	(104,188)	(746,799)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(2,808,128)	(2,808,128)
				GCID 20230622 To renew a Management Agreement with Georgia Gwinnett College for operation and staffing of the Gwinnett Entrepreneur Center. This Agreement is funded 20% through grants awarded by the United States Department of Housing and Urban Development. Subject to approval as to form by the Law Department.	-	117,500
				GCID 20230580 Of Change Order No. 1 to RP031-21-Construction Manager (CM) at Risk for Preconstruction and Construction of Hoooper-Renwick Themed Library Project with Cooper & Company General Contractors, Inc., increasing the contract by \$9,407,156.00. The contract amount is adjusted from \$7,600,000.00 to \$17,007,156.00. Subject to approval as to form by the Law Department.	-	9,407,156
				GCID 20230573 To adjust the compensation of Hearing Officers hearing ad valorem property tax assessment appeals to \$175.00 per parcel and \$50.00 per read-in (settled) appeal.	-	238,925
				Total: Use of Fund Balance	(2,912,316)	6,208,654
Total: General Fund			12,057,611		2,920,216	12,057,611
Development and Enforcement Services District Fund (104)						
Investment Income	103,209	500,000	396,791	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	396,791	396,791
				Total: Investment Income	396,791	396,791
Use of Fund Balance	1,616,839	1,755,332	138,493	To adjust budget for 90 day job vacancies.	(172,788)	(493,446)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	618,439	618,439
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	-	13,500
				Total: Use of Fund Balance	445,651	138,493
Total: Development and Enforcement Services District Fund			535,284		842,442	535,284

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Investment Income	346,506	2,100,000	1,753,494	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	1,753,494	1,753,494
				Total: Investment Income	1,753,494	1,753,494
Use of Fund Balance	11,136,302	9,247,846	(1,888,456)	To adjust budget for 90 day job vacancies.	(55,970)	(134,962)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(1,753,494)	(1,753,494)
				Total: Use of Fund Balance	(1,809,464)	(1,888,456)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(134,962)		(55,970)	(134,962)
Loganville EMS District Fund (103)						
Investment Income	5,378	14,000	8,622	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	8,622	8,622
Use of Fund Balance	71,864	63,242	(8,622)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(8,622)	(8,622)
<i>Total: Loganville EMS District Fund</i>			-		-	-
Police Services District Fund (106)						
Charges for Services	2,001,000	1,001,000	(1,000,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(1,000,000)	(1,000,000)
				Total: Charges for Services	(1,000,000)	(1,000,000)
Investment Income	514,989	3,000,000	2,485,011	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	2,485,011	2,485,011
				Total: Investment Income	2,485,011	2,485,011
Use of Fund Balance	15,672,686	13,939,213	(1,733,473)	To adjust budget for 90 day job vacancies.	(70,344)	(277,562)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(1,455,911)	(1,455,911)
				Total: Use of Fund Balance	(1,526,255)	(1,733,473)
<i>Total: Police Services District Fund</i>			(248,462)		(41,244)	(248,462)
Recreation Fund (105)						
Investment Income	129,363	1,000,000	870,637	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	870,637	870,637
Contributions and Donations	400	33,975	33,575	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	-	33,575
<i>Total: Recreation Fund</i>			904,212		870,637	904,212
Economic Development (160)						
Investment Income	-	500,000	500,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	500,000	500,000
Use of Fund Balance	4,636,513	4,136,513	(500,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(500,000)	(500,000)
<i>Total: Gwinnett Place TAD Fund</i>			-		-	-

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Gwinnett Place TAD Fund (165)						
Investment Income	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	200,000	200,000
<i>Total: Gwinnett Place TAD Fund</i>			200,000		200,000	200,000
Indian Trail TAD Fund (162)						
Investment Income	-	175,000	175,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	175,000	175,000
<i>Total: Indian Trail TAD Fund</i>			175,000		175,000	175,000
Jimmy Carter Boulevard TAD Fund (161)						
Investment Income	-	750,000	750,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	750,000	750,000
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			750,000		750,000	750,000
Lake Lucerne TAD Fund (164)						
Investment Income	-	20,000	20,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	20,000	20,000
<i>Total: Lake Lucerne TAD Fund</i>			20,000		20,000	20,000
Park Place TAD Fund (163)						
Investment Income	-	150,000	150,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	150,000	150,000
<i>Total: Park Place TAD Fund</i>			150,000		150,000	150,000
The Exchange at Gwinnett TAD Fund (166)						
Investment Income	-	150,000	150,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	150,000	150,000
Total: Investment Income					150,000	150,000
Use of Fund Balance	3,010,126	4,268,094	1,257,968	GCID 20200532 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. Subject to approval as to form by the Law Department.	-	1,407,968
GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.					(150,000)	(150,000)
Total: Use of Fund Balance					(150,000)	1,257,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Speed Hump Fund (003)						
Investment Income	6,620	20,000	13,380	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	13,380	13,380
Use of Fund Balance	383,459	370,079	(13,380)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(13,380)	(13,380)
<i>Total: Speed Hump Fund</i>						
Street Lighting Fund (002)						
Charges for Services	9,186,827	9,193,462	6,635	GCID 20230733 Of incorporation of the Timberloch subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$14,580.00 and the estimated annual revenue and operating cost is \$6,635.00. The installation of these streetlights is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	6,635	6,635
Investment Income	-	40,000	40,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	40,000	40,000
<i>Total: Street Lighting Fund</i>						
Opioid Fund (015)						
Investment Income	-	60,000	60,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	60,000	60,000
<i>Total: Opioid Fund</i>						
E-911 Fund (095)						
Investment Income	361,575	1,000,000	638,425	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	638,425	638,425
Use of Fund Balance	3,338,464	2,700,039	(638,425)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(638,425)	(638,425)
<i>Total: E-911 Fund</i>						
Sheriff Inmate Fund (090)						
Investment Income	-	90,000	90,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	90,000	90,000
Use of Fund Balance	139,141	49,141	(90,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(90,000)	(90,000)
<i>Total: Sheriff Inmate Fund</i>						

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	79,214	79,214	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	41,080	79,214
<i>Total: Sheriff Special Justice Fund</i>			79,214		41,080	79,214
Stadium Fund (055)						
Investment Income	12,412	75,000	62,588	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	62,588	62,588
<i>Total: Stadium Fund</i>			62,588		62,588	62,588
Tourism Fund (050)						
Investment Income	151,566	600,000	448,434	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	448,434	448,434
Use of Fund Balance	3,591,148	3,142,714	(448,434)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(448,434)	(448,434)
<i>Total: Tourism Fund</i>			-		-	-
Local Transit Operating Fund (515)						
Investment Income	269,380	415,000	145,620	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	145,620	145,620
Use of Net Position	11,819,222	11,673,602	(145,620)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(145,620)	(145,620)
<i>Total: Local Transit Operating Fund</i>			-		-	-
Airport Operating Fund (520)						
Use of Net Position	427,846	405,582	(22,264)	To adjust budget for 90 day job vacancies.	(13,329)	(22,264)
<i>Total: Airport Operating Fund</i>			(22,264)		(13,329)	(22,264)
Economic Development Operating Fund (530)						
Investment Income	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	200,000	200,000
Use of Net Position	2,234,202	2,034,202	(200,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(200,000)	(200,000)
<i>Total: Economic Development Operating Fund</i>			-		-	-
Solid Waste Operating Fund (595)						
Investment Income	409,178	1,800,000	1,390,822	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	1,390,822	1,390,822
<i>Total: Investment Income</i>					1,390,822	1,390,822
Use of Net Position	8,496,697	7,091,940	(1,404,757)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(1,390,822)	(1,390,822)
<i>To adjust budget for 90 day job vacancies.</i>					(13,935)	(13,935)
<i>Total: Use of Net Position</i>					(1,404,757)	(1,404,757)
<i>Total: Solid Waste Operating Fund</i>			(13,935)		(13,935)	(13,935)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Investment Income	47,129	500,000	452,871	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	452,871	452,871
				Total: Investment Income	452,871	452,871
Use of Net Position	1,415,580	863,855	(551,725)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(452,871)	(452,871)
				To adjust budget for 90 day job vacancies.	(27,167)	(98,854)
				Total: Use of Net Position	(480,038)	(551,725)
<i>Total: Stormwater Operating Fund</i>			(98,854)		(27,167)	(98,854)
Water and Sewer Operating Fund (501)						
Investment Income	1,461,835	4,600,000	3,138,165	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	3,138,165	3,138,165
				Total: Investment Income	3,138,165	3,138,165
Use of Net Position	13,669,534	9,854,079	(3,815,455)	To adjust budget for 90 day job vacancies.	(434,400)	(1,268,565)
				GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	-	55,500
				GCID 20230036 Of a Supplemental Resolution approving the forms, terms and conditions and authorizing the execution, delivery, and performance of a Loan Agreement and Note relating to a loan from the Clean Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA), amount not to exceed \$50,000,000; and for other related purposes. Subject to approval as to form by the Law Department.	-	535,775
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(3,138,165)	(3,138,165)
				Total: Use of Net Position	(3,572,565)	(3,815,455)
<i>Total: Water and Sewer Operating Fund</i>			(677,290)		(434,400)	(677,290)
Administrative Support Fund (665)						
Investment Income	201,394	450,000	248,606	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	248,606	248,606
<i>Total: Administrative Support Fund</i>			248,606		248,606	248,606
Auto Liability Fund (606)						
Use of Net Position	69,990	474,268	404,278	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	404,278	404,278
Investment Income	64,278	160,000	95,722	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	95,722	95,722
<i>Total: Auto Liability Fund</i>			500,000		500,000	500,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management Fund (610)						
Charges for Services	10,465,580	12,696,703	2,231,123	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	2,231,123	2,231,123
Investment Income	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	200,000	200,000
<i>Total: Fleet Management Fund</i>			2,431,123		2,431,123	2,431,123
Group Self-Insurance Fund (605)						
Investment Income	478,691	1,450,000	971,309	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	971,309	971,309
<i>Total: Group Self-Insurance Fund</i>			971,309		971,309	971,309
Risk Management Fund (602)						
Investment Income	24,825	90,000	65,175	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	65,175	65,175
<i>Total: Risk Management Fund</i>			65,175		65,175	65,175
Workers' Compensation Fund (604)						
Use of Net Position	1,380,519	981,323	(399,196)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(397,370)	(397,370)
				To adjust budget for 90 day job vacancies.	(1,826)	(1,826)
				Total: Use of Net Position	(399,196)	(399,196)
Investment Income	127,630	525,000	397,370	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	397,370	397,370
			(1,826)		(1,826)	(1,826)
Total Revenue Budget Adjustments			\$ 19,536,785		\$ 9,766,940	\$ 19,536,785

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 8/31/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 2,120,731	\$ 2,231,275	\$ 110,544	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	\$ 110,544	\$ 110,544
				Total: Board of Commissioners	110,544	110,544
Communications	-	689,942	689,942	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	689,942	689,942
				Total: Communications	689,942	689,942
County Administration	3,920,202	2,465,815	(1,454,387)	To adjust budget for 90 day job vacancies.	(18,525)	(140,595)
				GCID 20230622 To renew a Management Agreement with Georgia Gwinnett College for operation and staffing of the Gwinnett Entrepreneur Center. This Agreement is funded 20% through grants awarded by the United States Department of Housing and Urban Development. Subject to approval as to form by the Law Department.	-	117,500
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(1,431,292)	(1,431,292)
				Total: County Administration	(1,449,817)	(1,454,387)
Financial Services	11,728,246	11,692,885	(35,361)	To adjust budget for 90 day job vacancies.	(35,361)	(35,361)
				Total: Financial Services	(35,361)	(35,361)
Transportation	36,189,397	35,846,662	(342,735)	To adjust budget for 90 day job vacancies.	(28,368)	(342,735)
				Total: Transportation	(28,368)	(342,735)
Police Services	3,339,838	3,331,138	(8,700)	To adjust budget for 90 day job vacancies.	-	(8,700)
				Total: Police Services	-	(8,700)
Corrections	22,101,964	22,189,964	88,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	88,000
				Total: Corrections	-	88,000
Community Services	26,438,943	26,313,331	(125,612)	To adjust budget for 90 day job vacancies.	(21,934)	(142,037)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	-	16,425
				Total: Community Services	(21,934)	(125,612)
Community Services - Elections	6,477,376	6,400,005	(77,371)	To adjust budget for 90 day job vacancies.	-	(77,371)
				Total: Community Services-Elections	-	(77,371)
Juvenile Court	6,066,954	7,752,454	1,685,500	Transfer from Non-Departmental: Court Interpreters Reserve	-	42,700
				Transfer from Non-Departmental: Court Reporters Reserve	-	93,800
				Transfer from Non-Departmental: Indigent Defense Reserve	125,700	880,500
				Reserves Transfer 3rd Quarter	-	62,500
				Indigent Defense	-	606,000
				Total: Juvenile Court	125,700	1,685,500
Child Advocacy & Juvenile Services	4,693,660	4,720,660	27,000	Reserves Transfer 1st 6 months	13,500	27,000
				Total: Child Advocacy & Juvenile Services	13,500	27,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	141,999,004	142,791,004	792,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	792,000
				Total: Sheriff	-	792,000
Clerk of Court	17,089,628	17,528,553	438,925	GCID20230573 To adjust the compensation of Hearing Officers hearing ad valorem property tax assessment appeals to \$175.00 per parcel and \$50.00 per read-in (settled) appeal.	-	238,925
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	200,000	200,000
				Total: Clerk of Court	200,000	438,925
Judiciary	31,173,535	36,735,035	5,561,500	Transfer from Non-Departmental: Court Interpreters Reserve	-	355,500
				Transfer from Non-Departmental: Court Reporters Reserve	-	406,200
				Transfer from Non-Departmental: Indigent Defense Reserve	732,300	4,799,800
				Total: Judiciary	732,300	5,561,500
Probate Court	3,947,380	4,162,180	214,800	Transfer from Non-Departmental: Court Interpreters Reserve	-	13,500
				Transfer from Non-Departmental: Indigent Defense Reserve	-	201,300
				Total: Probate Court	-	214,800
Non-Departmental:						
Contingency	1,628,000	1,571,092	(56,908)	Transfer to Medical Examiner	-	(56,908)
				Total: Contingency	-	(56,908)
Contribution to Capital	23,716,495	33,676,286	9,959,791	GCID 20230580 Of Change Order No. 1 to RP021-21; Construction Manager (CM) at Risk for Preconstruction and Construction of Hooper-Renwick Themed Library Project with Cooper & Company General Contractors, Inc., increasing the contract by \$9,407,156.00. The contract amount is adjusted from \$7,600,000.00 to \$17,007,156.00. Subject to approval as to form by the Law Department.	-	9,407,156
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	552,635	552,635
				Total: Contribution to Capital	552,635	9,959,791
Medical Examiner	1,654,744	1,711,652	56,908	Transfer from Contingency	-	56,908
				Total: Medical Examiner	-	56,908
Reserves - Court Interpreters	900,000	375,800	(524,200)	Reserves Transfer	(13,500)	(524,200)
				Total: Reserves - Court Interpreters	(13,500)	(524,200)
Reserves - Court Reporters	1,250,000	562,500	(687,500)	Reserves Transfer	-	(687,500)
				Total: Reserves - Court Reporters	-	(687,500)
Reserves - Indigent Defense	6,710,000	3,335,475	(3,374,525)	Reserves Transfer 1st 6 months	-	(3,355,000)
				Reserves Transfer	(858,000)	(2,358,800)
				Reserves Transfer 3rd quarter	-	(563,300)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	2,902,575	2,902,575
				Total: Reserves - Indigent Defense	2,044,575	(3,374,525)
Reserves - Prisoner Medical	1,760,000	880,000	(880,000)	Reserves Transfer 1st 6 months	-	(880,000)
				Total: Reserves - Prisoner Medical	-	(880,000)
				Total: Non-Departmental	2,583,710	4,493,566
Total: General Fund			12,057,611		2,920,216	12,057,611

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
Planning and Development	17,807,958	18,343,242	535,284	To adjust budget for 90 day job vacancies.	(172,788)	(493,446)
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	-	13,500
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	1,015,230	1,015,230
				Total: Planning and Development	842,442	535,284
<i>Total: Development and Enforcement Services District Fund</i>			535,284		842,442	535,284
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	166,723,946	166,588,984	(134,962)	To adjust budget for 90 day job vacancies.	(55,970)	(134,962)
<i>Total: Fire and Emergency Services District Fund</i>			(134,962)		(55,970)	(134,962)
Police Services District Fund (106)						
Police Services	174,717,077	174,539,515	(177,562)	Transfer from Non-Departmental: Inmate Medical Reserve	-	100,000
				To adjust budget for 90 day job vacancies.	(70,344)	(277,562)
				Total: Police Services	(70,344)	(177,562)
Recorder's Court	1,788,445	1,988,845	200,400	Transfer from Non-Departmental: Indigent Defense Reserve	-	135,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	65,200
				Total: Recorder's Court	-	200,400
Solicitor General	858,513	863,513	5,000	Transfer from Non-Departmental: Court Reporters Reserve	-	5,000
				Total: Solicitor General	-	5,000
Non-Departmental	11,537,801	11,261,501	(276,300)	Transfer to Recorder's Court - From Indigent Defense Reserve	29,100	(106,100)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(65,200)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(5,000)
				Transfer to Police Services - From Inmate Medical Reserve	-	(100,000)
				Total: Non-Departmental	29,100	(276,300)
<i>Total: Police Services District Fund</i>			(248,462)		(41,244)	(248,462)
Recreation Fund (105)						
Community Services	50,154,729	49,804,770	(349,959)	To adjust budget for 90 day job vacancies.	(88,774)	(383,534)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	-	33,575
				Total: Community Services	(88,774)	(349,959)
Contribution To Fund Balance	1,487,179	2,741,350	1,254,171	To adjust budget for 90 day job vacancies.	88,774	383,534
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	870,637	870,637
				Total: Community Services	959,411	1,254,171
<i>Total: Recreation Fund</i>			904,212		870,637	904,212
Gwinnett Place TAD Fund (165)						
Contribution To Fund Balance	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	200,000	200,000
<i>Total: Gwinnett Place TAD Fund</i>			200,000		200,000	200,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Indian Trail TAD Fund (162)						
Contribution to Fund Balance	-	175,000	175,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	175,000	175,000
<i>Total: Indian Trail TAD Fund</i>			175,000		175,000	175,000
Jimmy Carter Boulevard TAD Fund (161)						
Contribution to Fund Balance	-	750,000	750,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	750,000	750,000
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			750,000		750,000	750,000
Lake Lucerne TAD Fund (164)						
Contribution to Fund Balance	-	20,000	20,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	20,000	20,000
<i>Total: Lake Lucerne TAD Fund</i>			20,000		20,000	20,000
Park Place TAD Fund (163)						
Contribution to Fund Balance	-	150,000	150,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	150,000	150,000
<i>Total: Park Place TAD Fund</i>			150,000		150,000	150,000
The Exchange at Gwinnett TAD Fund (166)						
Planning and Development	3,010,126	4,418,094	1,407,968	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,407,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
Street Lighting Fund (002)						
Transportation	8,700,050	8,706,685	6,635	GCID 20230733 Of incorporation of the Timberloch subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$14,580.00 and the estimated annual revenue and operating cost is \$6,635.00. The installation of these streetlights is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	6,635	6,635
Contribution to Fund Balance	476,777	516,777	40,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	40,000	40,000
<i>Total: Street Lighting Fund</i>			46,635		46,635	46,635
Opioid Remediation Fund (015)						
Contribution to Fund Balance	-	60,000	60,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	60,000	60,000
<i>Total: Opioid Remediation Fund</i>			60,000		60,000	60,000
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	219,214	79,214	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	41,080	79,214
<i>Total: Sheriff Special Justice Fund</i>			79,214		41,080	79,214
Stadium Fund (055)						
Contributions to Fund Balance	169,684	232,272	62,588	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	62,588	62,588
<i>Total: Stadium Fund</i>			62,588		62,588	62,588

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Transportation	2,274,846	2,252,582	(22,264)	To adjust budget for 90 day job vacancies.	(13,329)	(22,264)
<i>Total: Airport Operating Fund</i>					(13,329)	(22,264)
Solid Waste Operating Fund (595)						
Support Services	57,515,062	57,501,127	(13,935)	To adjust budget for 90 day job vacancies.	(13,935)	(13,935)
<i>Total: Solid Waste Operating Fund</i>					(13,935)	(13,935)
Stormwater Operating Fund (590)						
Planning and Development	1,947,096	1,922,847	(24,249)	To adjust budget for 90 day job vacancies.	-	(24,249)
Water Resources	30,786,624	30,712,019	(74,605)	To adjust budget for 90 day job vacancies.	(27,167)	(74,605)
<i>Total: Stormwater Operating Fund</i>					(27,167)	(98,854)
Water and Sewer Operating Fund (501)						
Water Resources	422,441,216	421,763,926	(677,290)	GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	-	535,775
				GCID 20230036 Of a Supplemental Resolution approving the forms, terms and conditions, and authorizing the execution, delivery, and performance of a Loan Agreement and Note relating to a loan from the Clean Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA), amount not to exceed \$50,000,000; and for other related purposes. Subject to approval as to form by the Law Department.		55,500
				To adjust budget for 90 day job vacancies.	(434,400)	(1,268,565)
<i>Total: Water Resources</i>					(434,400)	(677,290)
<i>Total: Water and Sewer Operating Fund</i>					(434,400)	(677,290)
Administrative Support Fund (665)						
Communications	8,582,631	8,493,084	(89,547)	To adjust budget for 90 day job vacancies.	(39,480)	(89,547)
<i>Total: Communications</i>					(39,480)	(89,547)
County Administration	4,103,849	5,341,599	1,237,750	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	1,237,750	1,237,750
<i>Total: County Administration</i>					1,237,750	1,237,750
Financial Services	13,814,838	12,338,251	(1,476,587)	To adjust budget for 90 day job vacancies.	(107,093)	(281,714)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(1,194,873)	(1,194,873)
<i>Total: Financial Services</i>					(1,301,966)	(1,476,587)
Human Resources	6,719,490	6,549,679	(169,811)	To adjust budget for 90 day job vacancies.	(60,954)	(169,811)
<i>Total: Human Resources</i>					(60,954)	(169,811)
Information Technology	68,256,200	67,769,723	(486,477)	To adjust budget for 90 day job vacancies.	(31,914)	(486,477)
<i>Total: Information Technology</i>					(31,914)	(486,477)
Law	3,525,576	3,469,817	(55,759)	To adjust budget for 90 day job vacancies.	-	(55,759)
<i>Total: Law</i>					-	(55,759)
Support Services	21,003,558	21,236,018	232,460	To adjust budget for 90 day job vacancies.	(13,405)	(67,540)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	300,000	300,000
<i>Total: Support Services</i>					286,595	232,460

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Working Capital Reserve		1,056,577	1,056,577	To adjust budget for 90 day job vacancies.	252,846	1,150,848
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(94,271)	(94,271)
				Total: Working Capital Reserve	158,575	1,056,577
<i>Total: Administrative Support Fund</i>			248,606		248,606	248,606
Auto Liability Fund (606)						
Financial Services	2,384,663	2,884,663	500,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	500,000	500,000
<i>Total: Auto Liability Fund</i>			500,000		500,000	500,000
Fleet Management Fund (610)						
Support Services	9,908,667	11,868,727	1,960,060	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	2,000,000	2,000,000
				To adjust budget for 90 day job vacancies.	-	(39,940)
				Total: Support Services	2,000,000	1,960,060
Working Capital Reserve	267,174	738,237	471,063	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	431,123	431,123
				To adjust budget for 90 day job vacancies.	-	39,940
				Total: Working Capital Reserve	431,123	471,063
<i>Total: Fleet Management Fund</i>			2,431,123		2,431,123	2,431,123
Group Self-Insurance Fund (605)						
Human Resources	78,019,035	77,942,713	(76,322)	To adjust budget for 90 day job vacancies.	(27,551)	(76,322)
Total: Human Resources					(27,551)	(76,322)
Working Capital Reserve	350,043	1,397,674	1,047,631	To adjust budget for 90 day job vacancies.	27,551	76,322
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	971,309	971,309
				Total: Working Capital Reserve	998,860	1,047,631
<i>Total: Group Self-Insurance Fund</i>			971,309		971,309	971,309
Risk Management Fund (602)						
Financial Services	11,393,170	11,643,170	250,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	250,000	250,000
Working Capital Reserve	1,154,355	969,530	(184,825)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(184,825)	(184,825)
<i>Total: Risk Management Fund</i>			65,175		65,175	65,175
Workers' Compensation Fund (604)						
Human Resources	5,999,143	5,997,317	(1,826)	To adjust budget for 90 day job vacancies.	(1,826)	(1,826)
<i>Total: Workers' Compensation Fund</i>			(1,826)		(1,826)	(1,826)
Total Appropriation Budget Adjustments			\$ 19,536,785		\$ 9,766,940	\$ 19,536,785