



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
NOVEMBER 30, 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: December 15, 2023

SUBJECT: Monthly Financial Report for the Period Ended November 30, 2023

This report, which includes unaudited information through the eleventh 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.

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EXECUTIVE SUMMARY

2024 Budget Presentation

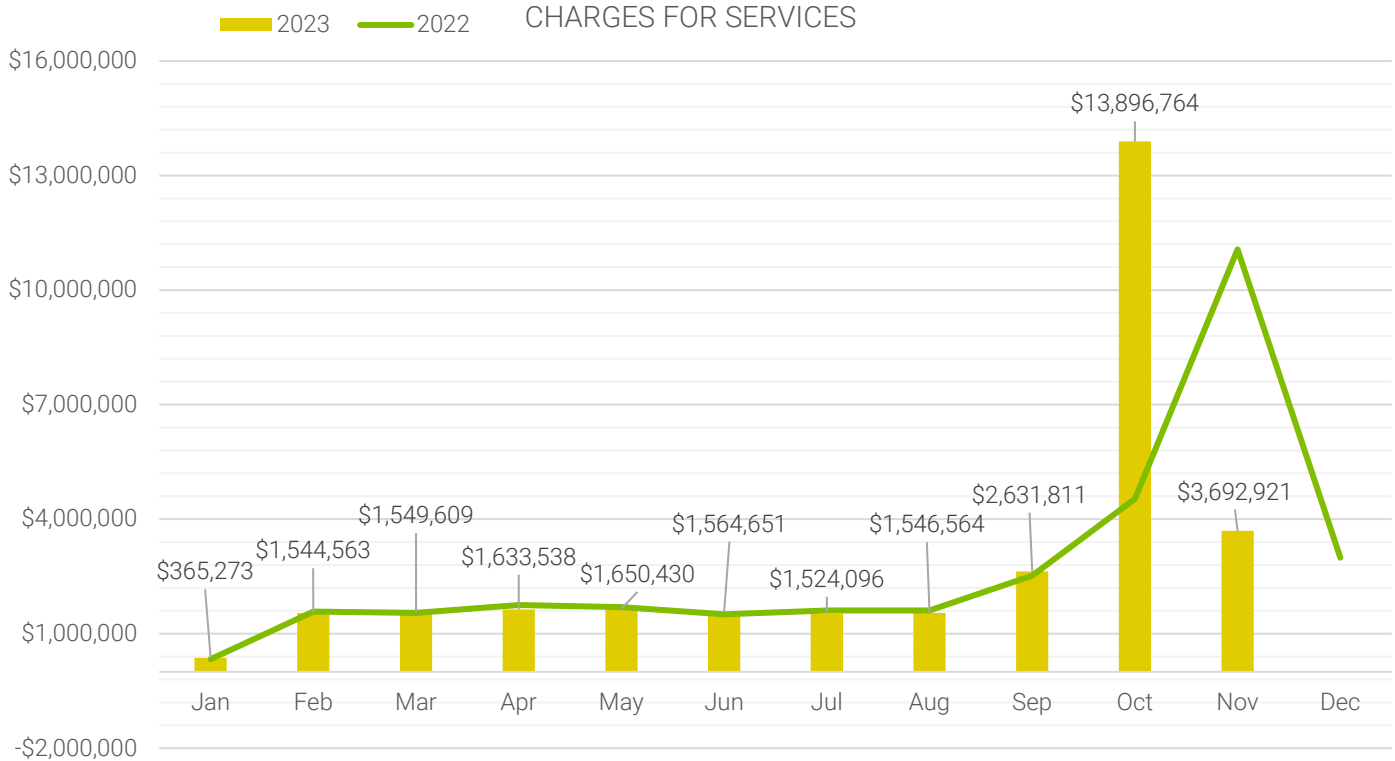
Chairwoman Nicole Hendrickson presented the proposed \$2.50 billion budget for the fiscal year 2024 during a briefing on November 14, 2023. The proposed budget consists of a \$1.96 billion operating budget and a \$542 million capital improvements budget, which includes funds from the County's SPLOST program. More information about the proposed budget is available on [Gwinnett County's website](#).

Commissioners held a public hearing on Monday, December 4, 2023, to receive comments on the proposed budget. Public input is also accepted online on the [County's website](#) through December 31. The Board of Commissioners will consider the fiscal year 2024 budget on Tuesday, January 2, 2024.

GENERAL FUND (PAGE 11)

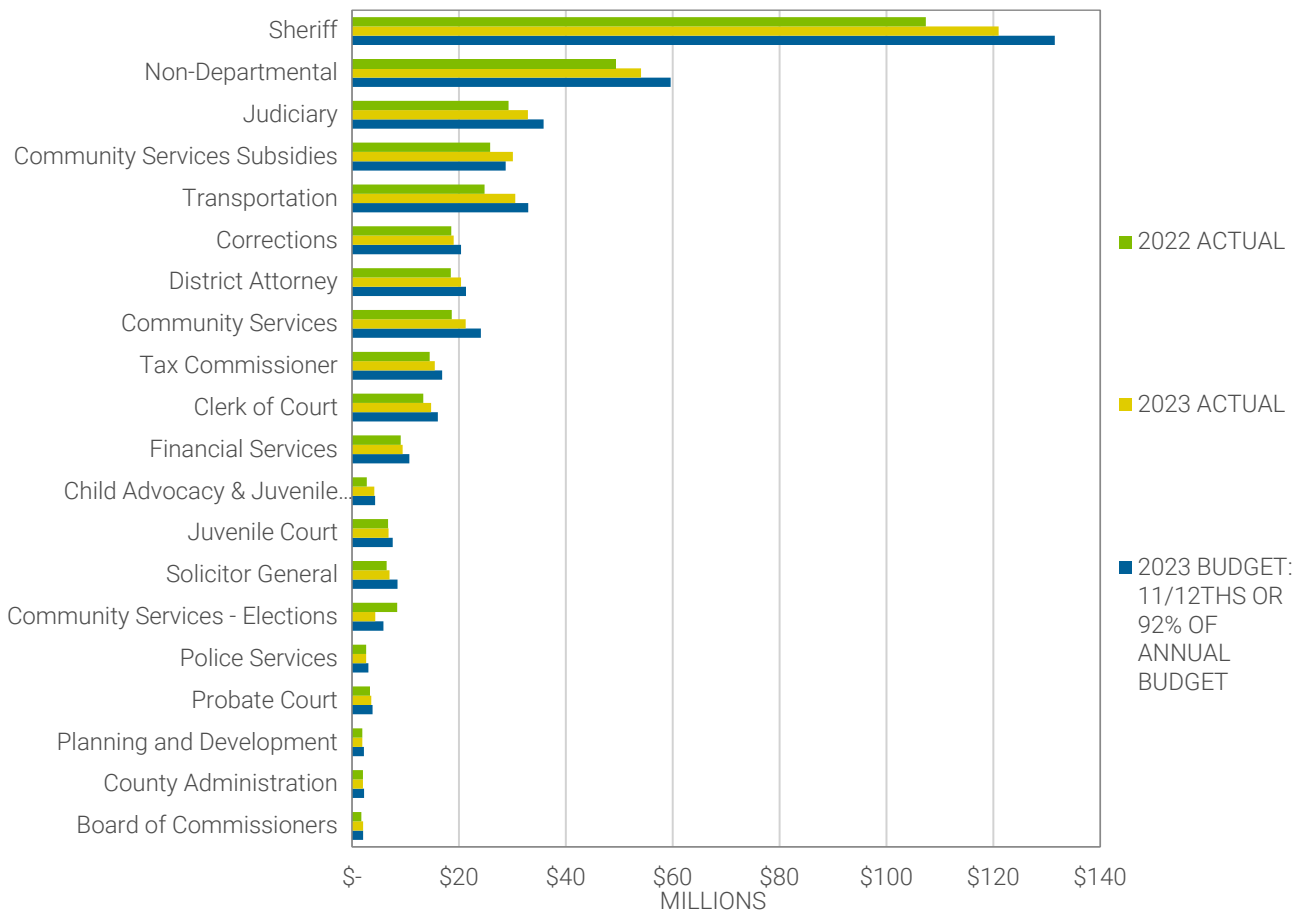
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

The main revenue source for the General Fund is property taxes. 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. In the chart below, the yellow bars are 2023 monthly revenues, and the green line represents monthly collections for 2022.



Last year, there were significant increases in monthly collections around the property tax due date of November 1, 2022. The increases in 2023 are showing earlier than last year, due to an October 15 due date. Year-to-date Charges for Services revenue is up by approximately \$1.9 million, or 6.3 percent, compared to last year. The main revenue source is tied closely to property taxes and the increase is primarily due to property digest growth. Also, please note that 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.

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



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

Sheriff’s expenditures are approximately \$13.6 million higher in comparison to the same time last year. This is primarily due to increases in medical contract expenses, additional payments for medications, and a new contract for inmate housing and transport. Although the Sheriff’s expenditures are up, total expenditures are under budget for the percentage of the year that has elapsed. This is primarily due to a high number of vacant positions.

Non-departmental expenditures are approximately \$4.8 million higher than last year. This is due to a planned increase in the amount contributed to capital project funds.

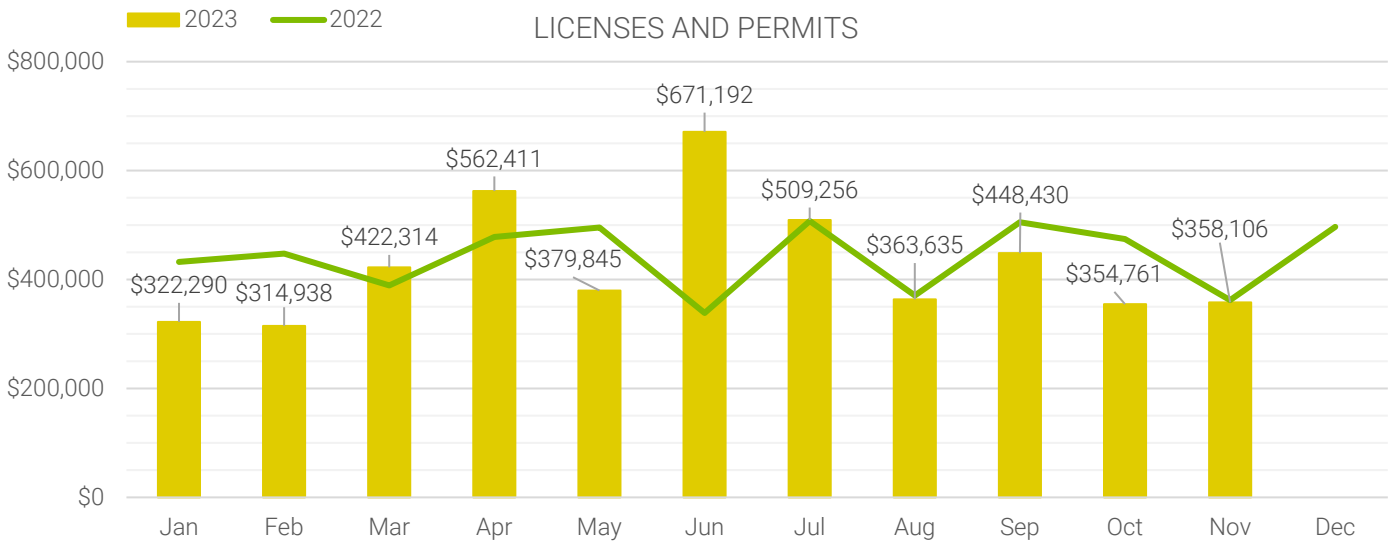
Community Services Subsidies expenditures are approximately \$4.3 million higher in comparison to the same time last year, due to an increase in library, Atlanta Regional Commission, and Board of Health subsidies. These expenditures are temporarily over budget as most payments have already been paid.

Community Services – Elections is below budget and expenditures are approximately \$4.1 million lower in comparison to last year. This is mainly attributed to 2023 being a non-election year.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

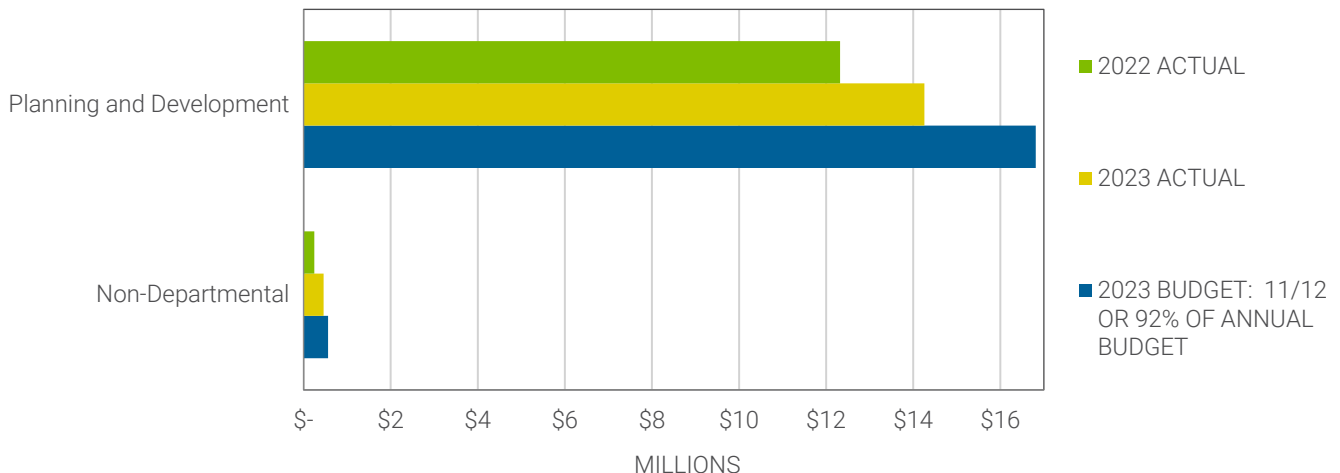
The County is responsible for providing short-term planning and code enforcement services within the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County.

The main revenue source for the Development and Enforcement Services District is property taxes. 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. In total, Licenses and Permits revenue is down approximately \$94,000 or 2 percent when compared to the same time last year. This is attributed to a decrease in building permits for most of the year.



Year-to-date Charges for Services revenue is down approximately \$190,000 or 21 percent when compared to last year, and is under budget by approximately 18 percent. This is mainly due to a decrease in land development permits.

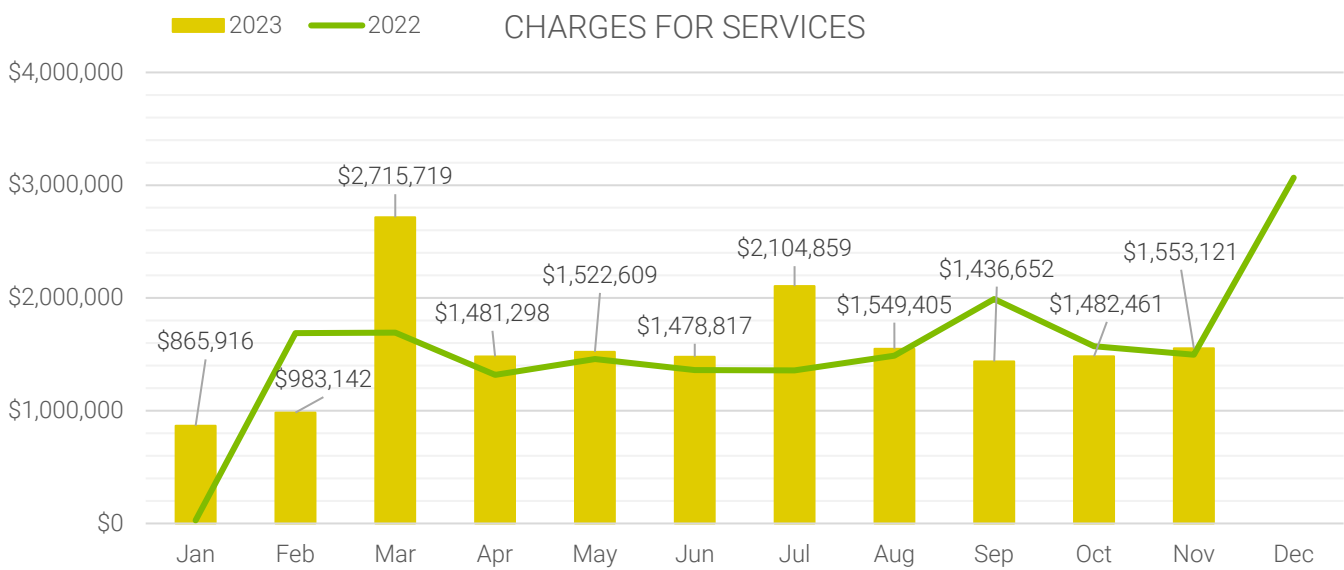
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
NOVEMBER 2022 – 2023 YTD EXPENDITURES



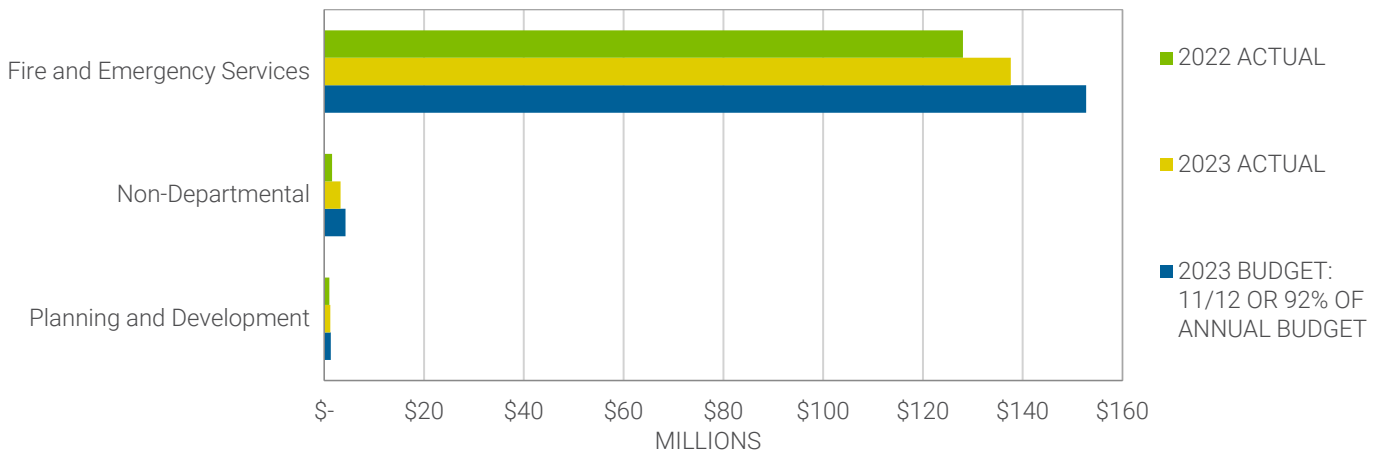
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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 is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. The yellow bars are monthly 2023 revenues, and the green line represents monthly collections for 2022. Through November, Charges for Services revenue, which primarily consists of ambulance transport fees, is up approximately \$1.7 million. This is mainly attributed to additional payments received from the federal government in March and July to supplement Medicaid payments for ambulance services.



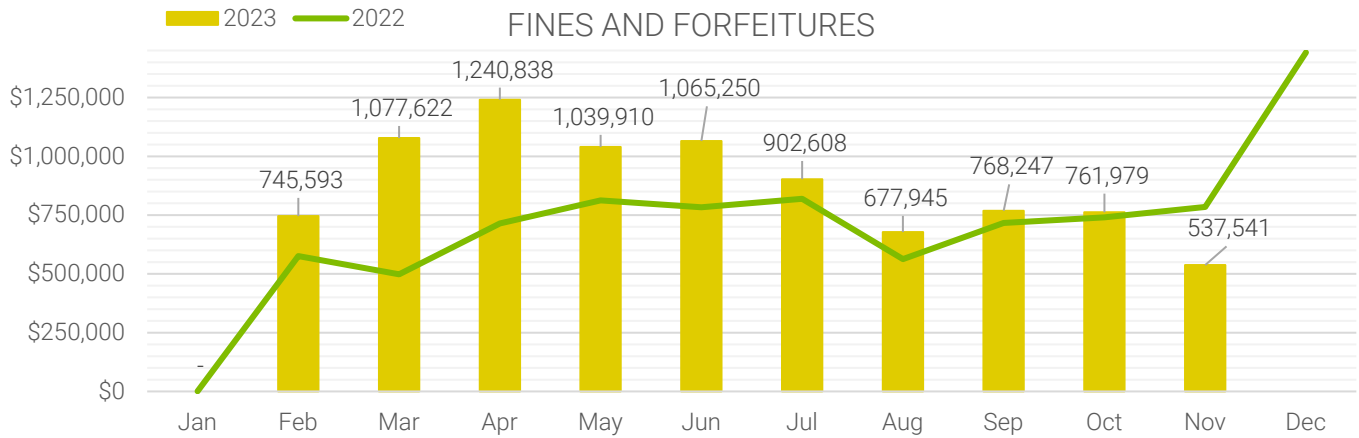
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
NOVEMBER 2022 – 2023 YTD EXPENDITURES



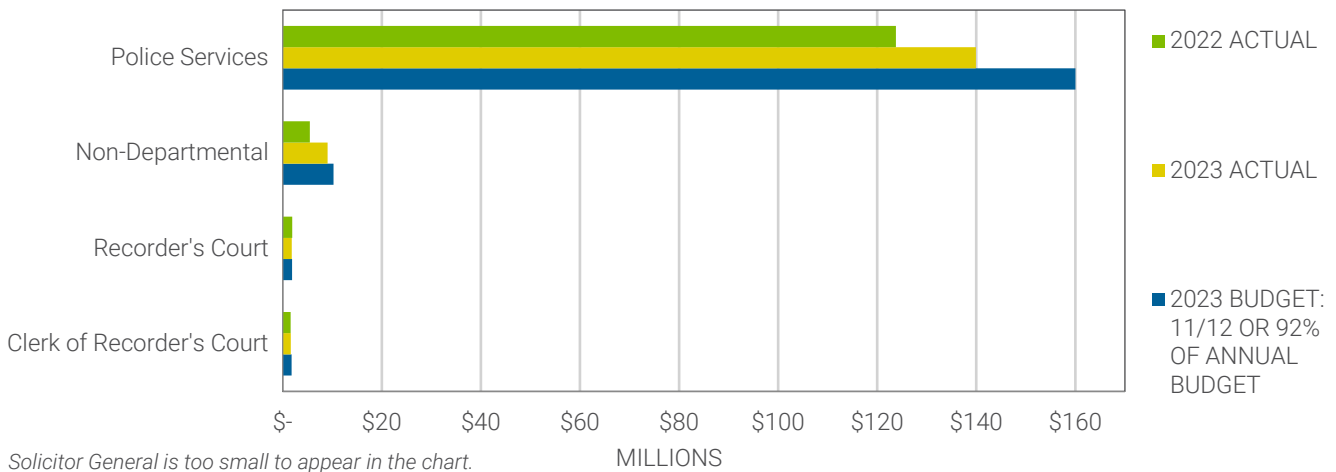
POLICE SERVICES DISTRICT FUND (PAGE 16)

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 is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. Through November 2023, Fines and Forfeitures are up approximately \$1.8 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
NOVEMBER 2022 – 2023 YTD EXPENDITURES

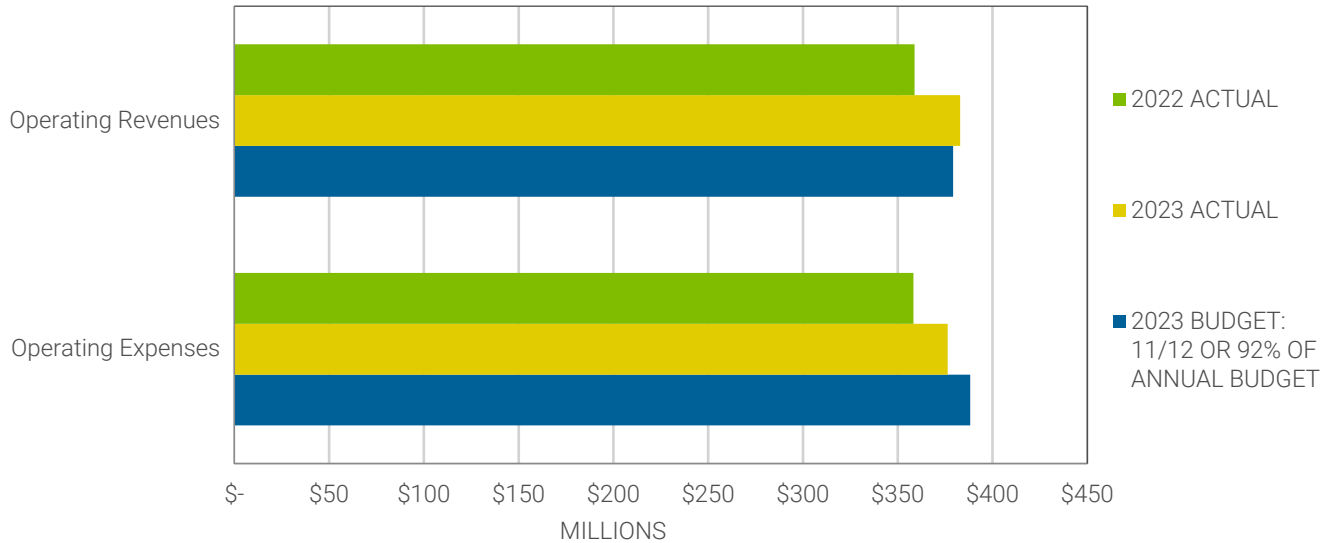


Police Services District Fund expenses are up approximately \$19.7 million when compared to last year. This is primarily due to higher personnel costs, increased contributions for vehicle replacements, and the new contract for licensing and replacing equipment such as body cameras, dash cameras, and 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
NOVEMBER 2022 – 2023 YTD REVENUES AND EXPENSES



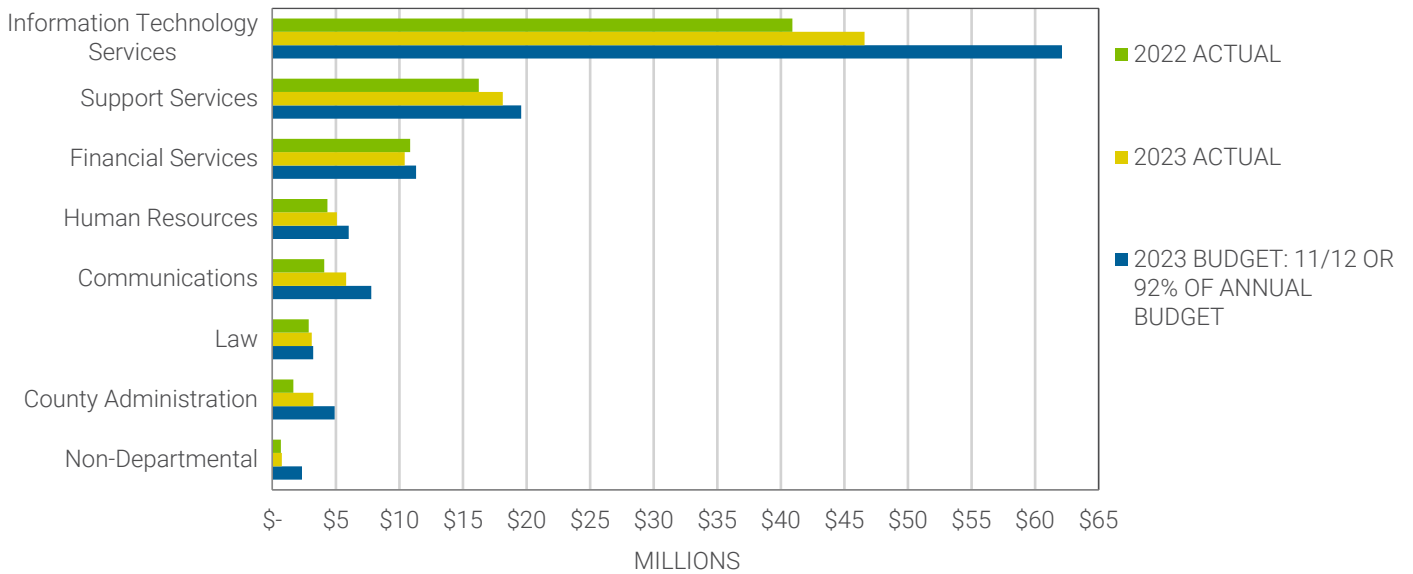
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$24 million, or 6.7 percent, compared to last year. The increase is primarily due to water and sewer rate increases that went into effect in January as well as increased consumption.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$18.1 million, or 5 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 \$11.2 million, or 2.9 percent, under budget. This is mainly due to underutilization in areas such as professional services and utility costs.

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
NOVEMBER 2022 – 2023 YTD EXPENSES

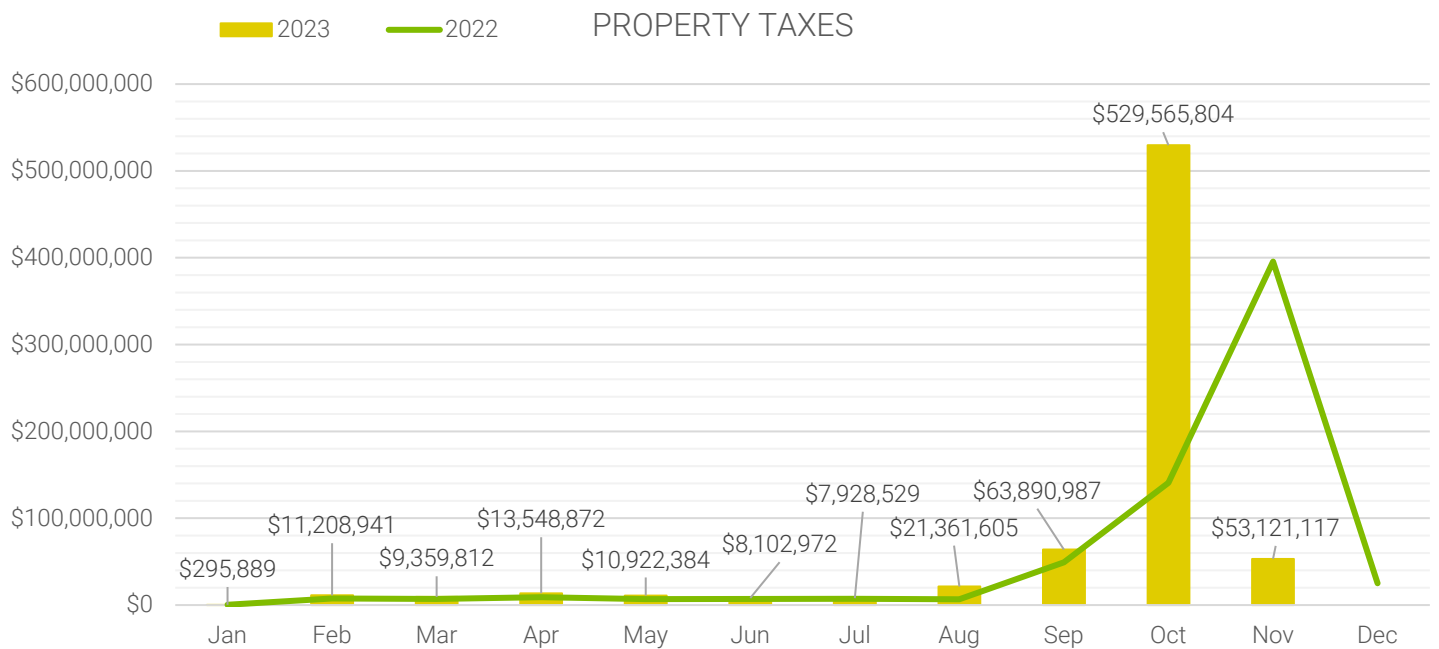


Information Technology Services' expenses through November are up approximately \$5.7 million, or 13.9 percent, compared to last year. This is primarily due to increased costs for technology consulting services and supply costs for computer replacement. However, ITS expenses are approximately \$15.6 million, or 25 percent under budget. This variance is primarily attributable to the underutilization of license support agreements and professional services which are expected to increase by the end of December.

RECURRING ITEMS

Property Taxes

The County collects property taxes in the fall to fund services for the current year. Through November, property tax revenue across all funds is up by approximately \$91.8 million or 14 percent, compared to the same time last year, mainly due to property tax digest growth. 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 one-time Homeowner Tax Relief Grant was received from the state in November and applied to the General and Recreation Funds in the amount of \$21 million and \$3 million, respectively.



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. However, with an earlier due date in 2023, higher collections are showing in the month of October.

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.

Investment Income

Investment revenue is up \$20.4 million year-over-year across all operating funds and is expected to remain strong for the remainder of 2023. In August, investment revenue budgets were adjusted in line with current projections. Interest rates and investment revenues are expected to remain high for the near future.

Economy

We are beginning to see the effects of the current economy. Because of higher interest rates, some County revenues related to real estate transactions are decreasing. For example, intangible recording and real estate transfer tax revenue decreased \$4.5 million or 33% from the previous year. However, as mentioned above, we are also seeing significant increases in our investment income as a result of the higher interest rates.

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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 229,423,333	\$ 229,423,333	\$ 229,423,333			
Revenues:						
Taxes	\$ 413,318,092	\$ 413,318,092	\$ 419,568,119	101.51%	\$ 375,553,662	105.06%
Licenses and Permits	5,263,365	5,263,365	4,829,670	91.76%	4,816,310	92.65%
Intergovernmental	4,012,581	4,207,958	3,649,055	86.72%	4,229,834	103.96%
Charges for Services	31,466,356	31,466,356	31,600,219	100.43%	29,740,772	96.16%
Fines and Forfeitures	3,201,175	3,201,175	2,680,557	83.74%	3,098,870	129.66%
Investment Income	1,173,830	7,006,362	6,447,977	92.03%	1,413,424	570.10%
Contributions and Donations	87,250	103,675	27,874	26.89%	24,579	27.03%
Miscellaneous	1,763,192	1,763,192	2,409,310	136.64%	2,367,512	149.38%
Other Financing Sources	-	43,249	137,142	317.10%	384,662	-
Revenues without Use of Fund Balance	460,285,841	466,373,424	471,349,923	101.07%	421,629,625	104.89%
Use of Fund Balance	6,025,201	12,368,331	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 466,311,042	\$ 478,741,755	\$ 471,349,923	98.46%	\$ 421,629,625	93.81%
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,248,618	\$ 2,087,224	92.82%	\$ 1,749,656	89.96%
Communications	-	689,942	174,954	25.36%	-	-
County Administration	3,920,202	2,465,815	2,049,800	83.13%	2,040,713	65.65%
Financial Services	11,728,246	11,692,885	9,474,614	81.03%	9,102,128	82.39%
Tax Commissioner	18,396,689	18,396,689	15,499,520	84.25%	14,530,118	86.73%
Transportation	36,189,397	35,982,573	30,534,339	84.86%	24,784,739	83.24%
Planning and Development	2,430,648	2,438,862	1,929,096	79.10%	1,926,023	66.31%
Police Services	3,339,838	3,331,138	2,644,544	79.39%	2,647,727	69.27%
Corrections	22,101,964	22,263,264	19,020,454	85.43%	18,573,597	86.18%
Community Services	26,438,943	26,313,331	21,261,479	80.80%	18,661,721	83.87%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,192,442	1,192,442	100.00%	1,069,266	98.16%
Board of Health	2,500,000	2,500,000	2,500,000	100.00%	2,074,641	100.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	660,638	100.00%
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%	-	-
Homelessness Prevention	500,000	500,000	331,674	66.33%	600,000	100.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	874,596	71.11%	747,999	58.34%
Library Subsidy	22,901,495	22,901,495	22,901,495	100.00%	19,401,495	100.00%
Mental Health	1,043,341	1,043,341	1,043,341	100.00%	1,043,341	100.00%
Total Community Services Subsidies	31,360,301	31,370,301	30,091,644	95.92%	25,839,826	95.37%
Community Services - Elections	6,477,376	6,400,005	4,363,537	68.18%	8,441,395	35.33%

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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Juvenile Court	6,066,954	8,300,704	6,849,256	82.51%	6,746,016	87.43%
Child Advocacy & Juvenile Services	4,693,660	4,725,160	4,156,370	87.96%	2,757,945	85.08%
Sheriff	141,999,004	143,451,004	120,994,006	84.35%	107,380,860	81.85%
Clerk of Court	17,089,628	17,528,553	14,789,782	84.38%	13,338,777	84.99%
Judiciary	31,173,535	39,109,535	32,912,661	84.16%	29,303,444	87.50%
Probate Court	3,947,380	4,200,680	3,594,959	85.58%	3,355,159	81.44%
District Attorney	23,044,949	23,256,583	20,401,658	87.72%	18,482,169	86.71%
Solicitor General	9,288,824	9,288,824	7,023,961	75.62%	6,473,346	78.25%
Support Services	255,112	255,112	243,842	95.58%	230,374	89.65%
Non-Departmental:						
Contingency	1,628,000	1,515,788	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	825,000	91.67%	595,833	91.67%
Contribution to Capital	23,716,495	33,676,286	30,245,505	89.81%	24,076,663	85.73%
Contribution to Local Transit	18,500,000	18,500,000	16,958,333	91.67%	18,206,422	94.75%
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	1,718,801	1,568,239	91.24%	1,461,282	91.63%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	175,000	175,000	112,635	64.36%	92,190	52.68%
Reserves - Compensation	1,300,000	1,300,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	221,550	-	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	523,975	-	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	146,700	-	0.00%	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	2,713,770	78.02%	2,600,800	80.30%
Other Governmental Agencies	115,000	115,000	112,192	97.56%	507,728	98.59%
Other Miscellaneous	204,000	242,155	138,963	57.39%	303,057	80.21%
Total Non-Departmental	64,247,661	65,032,177	54,074,637	83.15%	49,243,975	82.04%
TOTAL APPROPRIATIONS	\$ 466,311,042	\$ 478,741,755	\$ 404,172,337	84.42%	\$ 365,609,708	81.34%
Projected Fund Balance December 31	\$ 223,398,132	\$ 217,055,002				
Fund Balance as of Report Date			\$ 296,600,919			

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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 14,044,491	\$ 14,044,491	\$ 14,044,491			
Revenues:						
Taxes	\$ 10,722,515	\$ 10,722,515	\$ 11,438,894	106.68%	\$ 9,980,520	107.30%
Licenses and Permits	4,933,120	4,933,120	4,707,179	95.42%	4,800,908	127.94%
Intergovernmental	45,000	45,000	53,853	119.67%	72,119	126.32%
Charges for Services	1,002,275	1,002,275	738,011	73.63%	927,726	118.77%
Investment Income	103,209	500,000	516,973	103.39%	144,599	288.78%
Miscellaneous	-	-	19,141	-	16,139	-
Revenues without Use of Fund Balance	16,806,119	17,202,910	17,474,051	101.58%	15,942,011	114.34%
Use of Fund Balance	1,616,839	1,755,332	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,422,958	\$ 18,958,242	\$ 17,474,051	92.17%	\$ 15,942,011	104.62%
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 18,343,242	\$ 14,256,324	77.72%	\$ 12,320,477	83.50%
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	458,333	85.51%	246,583	69.56%
Total Non-Departmental	615,000	615,000	458,333	74.53%	246,583	51.00%
TOTAL APPROPRIATIONS	\$ 18,422,958	\$ 18,958,242	\$ 14,714,657	77.62%	\$ 12,567,060	82.47%
Projected Fund Balance December 31	\$ 12,427,652	\$ 12,289,159				
Fund Balance as of Report Date			\$ 16,803,885			

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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 81,814,202	\$ 81,814,202	\$ 81,814,202			
Revenues:						
Taxes	\$ 143,376,500	\$ 143,376,500	\$ 149,064,169	103.97%	\$ 130,753,711	105.93%
Licenses and Permits	1,070,000	1,070,000	999,826	93.44%	1,005,236	110.10%
Intergovernmental	584,000	584,000	738,743	126.50%	1,067,103	144.50%
Charges for Services	16,287,660	16,287,660	17,173,997	105.44%	15,448,134	94.87%
Investment Income	346,506	2,100,000	2,420,545	115.26%	386,197	386.19%
Contributions and Donations	-	-	605	-	1,404	-
Miscellaneous	3,000	3,000	139,994	4,666.47%	164,111	8,205.55%
Revenues without Use of Fund Balance	161,667,666	163,421,160	170,537,879	104.35%	148,825,896	105.20%
Use of Fund Balance	11,136,302	9,247,846	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 172,803,968	\$ 172,669,006	\$ 170,537,879	98.77%	\$ 148,825,896	97.06%
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,428,220	\$ 1,201,882	84.15%	\$ 1,029,034	90.39%
Fire and Emergency Services	166,723,946	166,588,984	137,622,057	82.61%	128,036,338	85.95%
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	3,273,235	83.59%	1,583,333	54.22%
Total Non-Departmental	4,651,802	4,651,802	3,273,235	70.36%	1,583,333	48.99%
TOTAL APPROPRIATIONS	\$ 172,803,968	\$ 172,669,006	\$ 142,097,174	82.29%	\$ 130,648,705	85.21%
Projected Fund Balance December 31	\$ 70,677,900	\$ 72,566,356				
Fund Balance as of Report Date			\$ 110,254,907			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 14,000	\$ 13,578	96.99%	\$ 5,698	373.88%
Revenues without Use of Fund Balance	5,378	14,000	13,578	96.99%	5,698	373.88%
Use of Fund Balance	71,864	63,242	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,242	\$ 13,578	17.58%	\$ 5,698	9.17%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,242	\$ 75,226	97.39%	\$ 54,569	87.80%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,242	\$ 75,226	97.39%	\$ 54,569	87.80%
Projected Fund Balance December 31	\$ 466,891	\$ 475,513				
Fund Balance as of Report Date			\$ 477,107			

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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 11/30/2023	Actuals YTD as of 11/30/2023	% Actual to Current Budget	Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 107,471,422	\$ 107,471,422	\$ 107,471,422			
Revenues:						
Taxes	\$ 106,680,192	\$ 106,680,192	\$ 111,850,910	104.85%	\$ 97,632,584	106.76%
Insurance Premium Taxes	51,705,000	51,705,000	59,023,476	114.15%	54,680,954	120.25%
Intergovernmental	276,000	276,000	531,097	192.43%	732,563	209.30%
Charges for Services	2,001,000	1,001,000	1,017,981	101.70%	994,719	120.19%
Fines and Forfeitures	13,547,506	13,547,506	8,817,532	65.09%	7,007,796	93.76%
Investment Income	514,989	3,000,000	2,772,229	92.41%	637,420	379.40%
Miscellaneous	477,388	477,388	631,030	132.18%	588,842	194.04%
Revenues without Use of Fund Balance	175,202,075	176,687,086	184,644,255	104.50%	162,274,878	111.11%
Use of Fund Balance	15,672,686	13,952,213	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 190,874,761	\$ 190,639,299	\$ 184,644,255	96.86%	\$ 162,274,878	97.33%
Appropriations:						
Police Services	\$ 174,717,077	\$ 174,563,215	\$ 139,931,337	80.16%	\$ 123,774,871	80.73%
Recorder's Court	1,788,445	2,065,220	1,822,645	88.25%	1,926,587	86.49%
Solicitor General	858,513	863,513	561,228	64.99%	570,667	57.11%
Clerk of Recorder's Court	1,972,925	1,972,925	1,632,943	82.77%	1,588,962	83.17%
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	10,346,426	9,077,418	87.73%	5,462,426	69.21%
Total Non-Departmental	11,537,801	11,174,426	9,077,418	81.23%	5,462,426	66.07%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 190,639,299	\$ 153,025,570	80.27%	\$ 133,323,512	79.96%
Projected Fund Balance December 31	\$ 91,798,736	\$ 93,519,209				
Fund Balance as of Report Date			\$ 139,090,108			

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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 11/30/2023	Actuals YTD as of 11/30/2023	% Actual to Current Budget	Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 29,395,684	\$ 29,395,684	\$ 29,395,684			
Revenues:						
Taxes	\$ 45,577,378	\$ 45,577,378	\$ 47,408,392	104.02%	\$ 41,554,000	105.71%
Intergovernmental	182,000	182,000	267,453	146.95%	405,848	176.46%
Charges for Services	4,345,723	4,345,723	3,968,490	91.32%	3,049,324	65.14%
Investment Income	129,363	1,000,000	842,749	84.27%	193,664	359.98%
Contributions and Donations	400	33,975	33,597	98.89%	-	0.00%
Miscellaneous	2,446,497	2,446,497	2,758,897	112.77%	2,514,264	104.13%
Other Financing Sources	21,930	21,930	21,930	100.00%	21,930	68.68%
TOTAL REVENUES	\$ 52,703,291	\$ 53,607,503	\$ 55,301,508	103.16%	\$ 47,739,030	89.22%
Appropriations:						
Community Services	\$ 50,154,729	\$ 49,804,770	\$ 43,600,773	87.54%	\$ 36,319,202	71.00%
Support Services	35,440	41,940	33,013	78.71%	9,077	26.22%
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	906,443	577,448	63.70%	2,046,630	91.05%
Total Non-Departmental	1,025,943	1,019,443	577,448	56.64%	2,046,630	88.50%
Appropriations without Contribution to Fund Balance	51,216,112	50,866,153	44,211,234	86.92%	38,374,909	71.72%
Contribution to Fund Balance	1,487,179	2,741,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 52,703,291	\$ 53,607,503	\$ 44,211,234	82.47%	\$ 38,374,909	71.72%
Projected Fund Balance December 31	\$ 30,882,863	\$ 32,137,034				
Fund Balance as of Report Date			\$ 40,485,958			

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Economic Development Tax Fund (160)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 13,424,387	\$ 14,222,822	105.95%	\$ 12,412,894	107.44%
Intergovernmental	55,000	55,000	67,334	122.43%	95,270	136.10%
Investment Income	-	500,000	538,462	107.69%	64,300	-
Revenues without Use of Fund Balance	13,479,387	13,979,387	14,828,618	106.07%	12,572,464	108.16%
Use of Fund Balance	4,636,513	4,136,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,115,900	\$ 14,828,618	81.85%	\$ 12,572,464	85.15%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,115,900	\$ 6,643,946	36.67%	\$ 4,453,530	30.16%
Total Non-Departmental	18,115,900	18,115,900	6,643,946	36.67%	4,453,530	30.16%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,115,900	\$ 6,643,946	36.67%	\$ 4,453,530	30.16%
Projected Fund Balance December 31	\$ 8,537,020	\$ 9,037,020				
Fund Balance as of Report Date			\$ 21,358,205			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,143,304	-	\$ 1,695,214	-
Investment Income	-	200,000	218,811	109.41%	27,534	-
Miscellaneous	-	-	20,000	-	-	-
TOTAL REVENUES	\$ -	\$ 200,000	\$ 2,382,115	1,191.06%	\$ 1,722,748	-
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			\$ 7,390,002			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,179,624	-	\$ 1,415,695	-
Investment Income	-	175,000	182,448	104.26%	55,306	-
TOTAL REVENUES	\$ -	\$ 175,000	\$ 2,362,072	1,349.76%	\$ 1,471,001	-
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			\$ 7,931,097			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,764,733	-	\$ 4,562,790	-
Investment Income	-	750,000	787,663	105.02%	169,404	-
TOTAL REVENUES	\$ -	\$ 750,000	\$ 6,552,396	873.65%	\$ 4,732,194	-
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			\$ 24,600,301			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,131,144	-	\$ 821,712	-
Investment Income	-	20,000	30,756	153.78%	4,589	-
TOTAL REVENUES	\$ -	\$ 20,000	\$ 1,161,900	5,809.50%	\$ 826,301	-
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			\$ 2,609,856			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ -	\$ 987,621	-	\$ 1,305,397	-
Investment Income	-	150,000	163,704	109.14%	22,945	-
TOTAL REVENUES	\$ -	\$ 150,000	\$ 1,151,325	767.55%	\$ 1,328,342	-
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			\$ 5,128,671			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,190,314	-	\$ 1,102,729	-
Investment Income	-	150,000	155,570	103.71%	46,004	-
Revenues without Use of Fund Balance	-	150,000	2,345,884	1,563.92%	1,148,733	-
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>\$ 2,345,884</u>	53.10%	<u>\$ 1,148,733</u>	16.04%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 4,418,094	\$ 2,150,197	48.67%	\$ 2,259,524	31.55%
TOTAL APPROPRIATIONS	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 2,150,197</u>	48.67%	<u>\$ 2,259,524</u>	31.55%
Projected Fund Balance December 31	\$ 6,401,239	\$ 5,143,271				
Fund Balance as of Report Date			\$ 9,607,052			

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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 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 264,054	-	\$ 99,937	-
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>\$ 1,514,817</u>	60.56%	<u>\$ 1,350,700</u>	54.00%
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			\$ 380,362			

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Speed Hump Fund (003)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 511,552	\$ 511,552	\$ 511,552			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ 129,852	91.45%	\$ 121,897	92.35%
Investment Income	6,620	20,000	19,205	96.03%	8,044	351.88%
Revenues without Use of Fund Balance	148,620	162,000	149,057	92.01%	129,941	96.76%
Use of Fund Balance	383,459	370,079	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 532,079	\$ 532,079	\$ 149,057	28.01%	\$ 129,941	29.90%
Appropriations:						
Transportation	\$ 532,079	\$ 532,079	\$ 162,653	30.57%	\$ 259,725	59.75%
TOTAL APPROPRIATIONS	\$ 532,079	\$ 532,079	\$ 162,653	30.57%	\$ 259,725	59.75%
Projected Fund Balance December 31	\$ 128,093	\$ 141,473				
Fund Balance as of Report Date			\$ 497,956			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,200,947	\$ 9,316,975	101.26%	\$ 9,236,221	101.20%
Investment Income	-	40,000	59,571	148.93%	4,049	-
Miscellaneous	-	-	38,576	-	86,639	-
TOTAL REVENUES	\$ 9,186,827	\$ 9,240,947	\$ 9,415,122	101.88%	\$ 9,326,909	102.19%
Appropriations:						
Transportation	\$ 8,700,050	\$ 8,714,668	\$ 7,572,112	86.89%	\$ 7,204,056	84.54%
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	8,724,668	7,572,112	86.79%	7,204,056	84.29%
Contribution to Fund Balance	476,777	516,279	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,186,827	\$ 9,240,947	\$ 7,572,112	81.94%	\$ 7,204,056	78.93%
Projected Fund Balance December 31	\$ 3,043,928	\$ 3,083,430				
Fund Balance as of Report Date			\$ 4,410,161			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 1,019,167	109.58%	\$ 1,737,429	204.59%
Investment Income	-	-	39,036	-	5,367	154.05%
Revenues without Use of Fund Balance	930,078	930,078	1,058,203	113.78%	1,742,796	204.38%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 1,058,203	70.55%	\$ 1,742,796	204.38%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 218,725	14.58%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 218,725	14.58%	\$ -	0.00%
Projected Fund Balance December 31	\$ 5,202,673	\$ 5,202,673				
Fund Balance as of Report Date			\$ 6,612,073			

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Corrections Inmate Welfare Fund (085)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 112,824	80.02%	\$ 129,871	124.88%
Miscellaneous	16,000	16,000	9,128	57.05%	8,020	94.35%
TOTAL REVENUES	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 121,952</u>	77.68%	<u>\$ 137,891</u>	37.43%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 63,058	60.72%	\$ 321,088	87.15%
Appropriations without Contribution to Fund Balance	103,859	103,859	63,058	60.72%	321,088	87.15%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 63,058</u>	40.16%	<u>\$ 321,088</u>	87.15%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Fund Balance as of Report Date			\$ 396,474			

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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 11/30/2023	Actuals YTD as of 11/30/2023	% Actual to Current Budget	Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ 509,641	86.68%	\$ 503,811	75.79%
Investment Income	-	-	4,302	-	1,142	-
Miscellaneous	-	-	1,161	-	1,231	-
Revenues without Use of Fund Balance	587,931	587,931	515,104	87.61%	506,184	76.15%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 721,894	\$ 721,894	\$ 515,104	71.35%	\$ 506,184	65.21%
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 277,277	79.33%	\$ 341,068	77.95%
Solicitor General	362,368	362,368	225,389	62.20%	209,534	63.73%
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	\$ 502,666	69.63%	\$ 550,602	70.93%
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Fund Balance as of Report Date			\$ 383,470			

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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 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 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	\$ 60,604	44.89%	\$ 5,971	4.42%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ 60,604	44.89%	\$ 5,971	4.42%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Fund Balance as of Report Date			\$ 202,374			

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DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 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			

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E-911 Fund (095)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 36,348,609	\$ 36,348,609	\$ 36,348,609			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,681	-	\$ 13,084	-
Charges for Services	23,130,216	23,130,216	18,065,660	78.10%	17,316,420	78.20%
Investment Income	361,575	1,000,000	990,574	99.06%	314,840	288.65%
Miscellaneous	-	-	12,015	-	14,115	-
Revenues without Use of Fund Balance	23,491,791	24,130,216	19,081,930	79.08%	17,658,459	79.36%
Use of Fund Balance	3,338,464	2,700,039	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 26,830,255	\$ 26,830,255	\$ 19,081,930	71.12%	\$ 17,658,459	71.14%
Appropriations:						
Police Services	\$ 23,409,969	\$ 23,409,969	\$ 17,456,193	74.57%	\$ 15,931,083	73.62%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,792,286	2,094,215	75.00%	2,003,668	75.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	2,094,215	61.23%	2,003,668	62.97%
TOTAL APPROPRIATIONS	\$ 26,830,255	\$ 26,830,255	\$ 19,550,408	72.87%	\$ 17,934,751	72.25%
Projected Fund Balance December 31	\$ 33,010,145	\$ 33,648,570				
Fund Balance as of Report Date			\$ 35,880,131			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 56,739	189.13%	\$ 42,005	78.10%
Revenues without Use of Fund Balance	30,000	30,000	56,739	189.13%	42,005	78.10%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
TOTAL REVENUES	\$ 55,100	\$ 55,100	\$ 56,739	102.97%	\$ 42,005	78.10%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 24,763	44.94%	\$ 28,110	66.77%
TOTAL APPROPRIATIONS	\$ 55,100	\$ 55,100	\$ 24,763	44.94%	\$ 28,110	52.27%
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Fund Balance as of Report Date			\$ 275,030			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ 60,000	\$ 64,078	106.80%	\$ -	-
Miscellaneous	-	-	694,707	-	376,147	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 758,785</u>	1,264.64%	<u>\$ 376,147</u>	-
Appropriations:						
Contribution to Fund Balance	\$ -	\$ 60,000	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,457,441				
Fund Balance as of Report Date			\$ 2,156,226			

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Police Special Justice Fund (070)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 74,707	\$ 74,707	100.00%	\$ 165,636	100.00%
Revenues without Use of Fund Balance	-	74,707	74,707	100.00%	165,636	100.00%
Use of Fund Balance	302,239	227,532	-	0.00%	-	-
TOTAL REVENUES	\$ 302,239	\$ 302,239	\$ 74,707	24.72%	\$ 165,636	100.00%
Appropriations:						
Police Services	\$ 302,239	\$ 302,239	\$ 9,706	3.21%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 302,239	\$ 302,239	\$ 9,706	3.21%	\$ -	0.00%
Projected Fund Balance December 31	\$ 811,051	\$ 885,758				
Fund Balance as of Report Date			\$ 1,178,291			

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Police Special State Fund (072)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ 326,718	\$ 326,718	100.00%	\$ 457,475	100.00%
Miscellaneous	-	-	-	-	513	-
Revenues without Use of Fund Balance	-	326,718	326,718	100.00%	457,988	100.11%
Use of Fund Balance	512,866	186,148	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 512,866	\$ 512,866	\$ 326,718	63.70%	\$ 457,988	59.70%
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ 282,815	55.14%	\$ 451,379	58.84%
TOTAL APPROPRIATIONS	\$ 512,866	\$ 512,866	\$ 282,815	55.14%	\$ 451,379	58.84%
Projected Fund Balance December 31	\$ 452,581	\$ 779,299				
Fund Balance as of Report Date			\$ 1,009,350			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 643,753	116.49%	\$ 429,524	107.38%
Investment Income	-	90,000	120,606	134.01%	36,842	-
Miscellaneous	-	-	124	-	-	-
Revenues without Use of Fund Balance	552,609	642,609	764,483	118.97%	466,366	116.59%
Use of Fund Balance	139,141	49,141	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 691,750	\$ 691,750	\$ 764,483	110.51%	\$ 466,366	93.27%
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 243,516	35.20%	\$ 464,909	92.98%
TOTAL APPROPRIATIONS	\$ 691,750	\$ 691,750	\$ 243,516	35.20%	\$ 464,909	92.98%
Projected Fund Balance December 31	\$ 3,956,730	\$ 4,046,730				
Fund Balance as of Report Date			\$ 4,616,838			

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Sheriff Special Justice Fund (065)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 159,570	\$ 159,570	100.00%	\$ 244,773	100.00%
Revenues without Use of Fund Balance	-	159,570	159,570	100.00%	244,773	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 299,570	\$ 159,570	53.27%	\$ 244,773	63.61%
Appropriations:						
Sheriff	\$ 140,000	\$ 299,570	\$ 138,369	46.19%	\$ 71,257	18.52%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 299,570	\$ 138,369	46.19%	\$ 71,257	18.52%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Fund Balance as of Report Date			\$ 589,389			

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Sheriff Special Treasury Fund (066)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 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	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 86,643	49.51%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 86,643	49.51%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

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Sheriff Special State Fund (067)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Fines and Forfeitures	\$ -	\$ 74,233	\$ 74,232	100.00%	\$ 774	100.00%
Investment Income	-	-	1,950	-	529	-
Revenues without Use of Fund Balance	-	74,233	76,182	102.63%	1,303	168.35%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 144,233	\$ 76,182	52.82%	\$ 1,303	0.72%
Appropriations:						
Sheriff	\$ 70,000	\$ 144,233	\$ 68,543	47.52%	\$ 112,410	62.18%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 144,233	\$ 68,543	47.52%	\$ 112,410	62.18%
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Fund Balance as of Report Date			\$ 199,630			

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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 receipted 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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 903,549	112.38%	\$ 837,394	111.65%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,155,000	1,155,000	1,109,622	96.07%	1,148,994	100.27%
Investment Income	12,412	75,000	93,335	124.45%	15,636	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,434,000</u>	<u>\$ 2,506,506</u>	102.98%	<u>\$ 2,402,024</u>	104.62%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,201,728	\$ 2,186,073	99.29%	\$ 2,143,532	99.51%
Appropriations without Contribution to Fund Balance	2,201,728	2,201,728	2,186,073	99.29%	2,143,532	99.51%
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>\$ 2,186,073</u>	89.81%	<u>\$ 2,143,532</u>	93.37%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,478,294				
Fund Balance as of Report Date			\$ 3,566,455			

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Tree Bank Fund (040)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 140,092	933.95%	\$ 46,600	310.67%
Investment Income	-	-	19,012	-	5,047	-
Revenues without Use of Fund Balance	15,000	15,000	159,104	1,060.69%	51,647	344.31%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 159,104	159.10%	\$ 51,647	51.65%
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			\$ 641,254			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Fund Balance January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 11,628,500	\$ 12,519,960	107.67%	\$ 11,820,639	106.96%
Charges for Services	1,000	1,000	2,714	271.40%	4,117	2,744.67%
Investment Income	151,566	600,000	603,359	100.56%	233,198	-
Revenues without Use of Fund Balance	11,781,066	12,229,500	13,126,033	107.33%	12,057,954	109.11%
Use of Fund Balance	3,591,148	3,142,714	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,372,214	\$ 15,372,214	\$ 13,126,033	85.39%	\$ 12,057,954	77.19%
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ 11,302,285	100.00%	\$ 11,299,443	100.00%
Tourism	4,069,928	4,069,928	4,046,140	99.42%	4,298,906	99.49%
TOTAL APPROPRIATIONS	\$ 15,372,214	\$ 15,372,214	\$ 15,348,425	99.85%	\$ 15,598,349	99.86%
Projected Fund Balance December 31	\$ 25,098,441	\$ 25,546,875				
Fund Balance as of Report Date			\$ 26,467,197			

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Airport Operating Fund (520)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023	% Actual to Current Budget	Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 1,234,420	\$ 1,234,420	\$ 1,234,420			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 161,622	96.78%	\$ 185,948	111.35%
Investment Income	-	-	31,966	-	10,641	-
Miscellaneous	790,000	790,000	1,000,022	126.59%	874,237	104.62%
Other Financing Sources	900,000	900,000	825,000	91.67%	595,833	91.67%
Revenues without Use of Net Position	1,857,000	1,857,000	2,018,610	108.70%	1,666,659	100.85%
Use of Net Position	427,846	405,582	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,284,846	\$ 2,262,582	\$ 2,018,610	89.22%	\$ 1,666,659	90.90%
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,252,582	\$ 1,904,273	84.54%	\$ 1,415,364	77.66%
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	\$ 1,904,273	84.16%	\$ 1,415,364	77.19%
Projected Net Position December 31	\$ 806,574	\$ 828,838				
Net Position as of Report Date			\$ 1,348,757			

* 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 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ 200,000	\$ 243,515	121.76%	\$ 68,697	-
Miscellaneous	5,101,129	5,101,129	5,235,288	102.63%	5,066,927	129.09%
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	6,217,359	82.89%	5,135,624	59.45%
Use of Net Position	2,234,202	2,034,202	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 9,535,331</u>	<u>\$ 9,535,331</u>	<u>\$ 6,217,359</u>	65.20%	<u>\$ 5,135,624</u>	58.41%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,535,331	\$ 6,742,022	70.71%	\$ 6,930,700	78.82%
Total Non-Departmental	<u>9,535,331</u>	<u>9,535,331</u>	<u>6,742,022</u>	70.71%	<u>6,930,700</u>	78.82%
TOTAL APPROPRIATIONS	<u>\$ 9,535,331</u>	<u>\$ 9,535,331</u>	<u>\$ 6,742,022</u>	70.71%	<u>\$ 6,930,700</u>	78.82%
Projected Net Position December 31	\$ 9,970,463	\$ 10,170,463				
Net Position as of Report Date			\$ 11,680,002			

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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 11/30/2023	Actuals YTD as of 11/30/2023	% Actual to Current Budget	Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 14,900,920	\$ 14,900,920	\$ 14,900,920			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 2,035,053	158.89%	\$ 1,573,576	119.81%
Investment Income	269,380	415,000	415,981	100.24%	214,019	279.63%
Miscellaneous	-	-	26,043	-	12,843	256.86%
Other Financing Sources	18,500,000	18,500,000	16,958,333	91.67%	18,206,422	94.75%
Revenues without Use of Net Position	20,050,208	20,195,828	19,435,410	96.23%	20,006,860	97.08%
Use of Net Position	11,819,222	11,673,602	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,869,430	\$ 31,869,430	\$ 19,435,410	60.98%	\$ 20,006,860	67.04%
Appropriations:						
Transportation*	\$ 31,859,430	\$ 31,859,430	\$ 19,518,819	61.27%	\$ 20,145,172	67.52%
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	\$ 19,518,819	61.25%	\$ 20,145,172	67.50%
Projected Net Position December 31	\$ 3,081,698	\$ 3,227,318				
Net Position as of Report Date			\$ 14,817,511			

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

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Solid Waste Operating Fund (595)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 1,124,664	118.39%	\$ 1,053,071	110.85%
Charges for Services	47,669,087	47,669,087	43,843,330	91.97%	40,521,436	92.26%
Investment Income	409,178	1,800,000	1,868,830	103.82%	425,451	215.51%
Contributions and Donations	-	-	-	-	10,000	-
Miscellaneous	100	100	1,355	1,355.00%	1,918	1,918.00%
Revenues without Use of Net Position	49,028,365	50,419,187	46,838,179	92.90%	42,011,876	93.22%
Use of Net Position	8,496,697	7,091,940	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 57,525,062	\$ 57,511,127	\$ 46,838,179	81.44%	\$ 42,011,876	88.84%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,501,127	\$ 45,739,487	79.55%	\$ 38,172,728	80.74%
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	\$ 57,525,062	\$ 57,511,127	\$ 45,739,487	79.53%	\$ 38,172,728	80.72%
Projected Net Position December 31	\$ 18,163,080	\$ 19,567,837				
Net Position as of Report Date			\$ 27,758,469			

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

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Stormwater Operating Fund (590)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 13,789,758	\$ 13,789,758	\$ 13,789,758			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 30,676,575	97.73%	\$ 29,551,547	95.35%
Investment Income	47,129	500,000	579,458	115.89%	178,066	1,001.50%
Miscellaneous	-	-	8,112	-	9,686	-
Revenues without Use of Net Position	31,436,140	31,889,011	31,264,145	98.04%	29,739,299	95.90%
Use of Net Position	1,415,580	863,855	-	0.00%	-	-
TOTAL REVENUES	\$ 32,851,720	\$ 32,752,866	\$ 31,264,145	95.45%	\$ 29,739,299	95.90%
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,922,847	\$ 1,461,832	76.02%	\$ 1,020,836	81.90%
Water Resources*	30,786,624	30,712,019	23,746,347	77.32%	18,955,792	65.66%
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	\$ 25,208,179	76.96%	\$ 19,976,628	64.42%
Projected Net Position December 31	\$ 12,374,178	\$ 12,925,903				
Net Position as of Report Date			\$ 19,845,724			

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

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Water and Sewer Operating Fund (501)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023	% Actual to Current Budget	Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 173,730,520	\$ 173,730,520	\$ 173,730,520			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 351,744,176	90.84%	\$ 328,926,416	92.10%
Investment Income	1,461,835	4,600,000	4,804,599	104.45%	1,739,656	288.42%
Contributions and Donations	21,769,507	21,769,507	26,107,283	119.93%	27,219,891	126.65%
Miscellaneous	50,000	50,000	284,925	569.85%	980,121	1,960.24%
Revenues without Use of Net Position	410,511,302	413,649,467	382,940,983	92.58%	358,866,084	94.61%
Use of Net Position	13,669,534	9,854,079	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 424,180,836	\$ 423,503,546	\$ 382,940,983	90.42%	\$ 358,866,084	89.10%
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,126,620	\$ 858,975	76.24%	\$ 795,243	82.91%
Water Resources*	422,441,216	421,763,926	375,430,270	89.01%	357,437,068	89.00%
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	\$ 376,289,245	88.85%	\$ 358,232,311	88.95%
Projected Net Position December 31	\$ 160,060,986	\$ 163,876,441				
Net Position as of Report Date			\$ 180,382,258			

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

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Administrative Support Fund (665)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023	% Actual to Current Budget	Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 13,984,104	\$ 13,984,104	\$ 13,984,104			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 128,012,021	\$ 98,057,883	76.60%	\$ 79,946,964	72.68%
Investment Income	201,394	450,000	434,065	96.46%	405,999	286.80%
Miscellaneous	341,227	341,227	612,258	179.43%	439,627	155.60%
TOTAL REVENUES	<u>\$ 128,554,642</u>	<u>\$ 128,803,248</u>	<u>\$ 99,104,206</u>	76.94%	<u>\$ 80,792,590</u>	72.52%
Appropriations:						
Communications	\$ 8,582,631	\$ 8,493,084	\$ 5,811,370	68.42%	\$ 4,078,268	53.86%
County Administration	4,103,849	5,341,599	3,223,553	60.35%	1,656,357	76.31%
Financial Services	13,814,838	12,338,251	10,410,496	84.38%	10,834,874	84.26%
Human Resources	6,719,490	6,549,679	5,070,834	77.42%	4,330,198	83.23%
Information Technology Services	68,256,200	67,769,723	46,586,334	68.74%	40,912,741	69.05%
Law	3,525,576	3,510,452	3,095,252	88.17%	2,866,087	84.23%
Support Services	21,003,558	21,349,418	18,126,099	84.90%	16,242,988	82.52%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,535,500	741,750	29.25%	668,627	52.98%
Total Non-Departmental	<u>2,548,500</u>	<u>2,538,500</u>	<u>741,750</u>	29.22%	<u>668,627</u>	52.86%
Appropriations without Working Capital Reserve	128,554,642	127,890,706	93,065,688	72.77%	81,590,140	73.24%
Working Capital Reserve	-	912,542	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 128,554,642</u>	<u>\$ 128,803,248</u>	<u>\$ 93,065,688</u>	72.25%	<u>\$ 81,590,140</u>	73.24%
Projected Net Position December 31	\$ 13,984,104	\$ 14,896,646				
Net Position as of Report Date			\$ 20,022,622			

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Auto Liability Fund (606)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 2,250,395	\$ 2,062,860	91.67%	\$ 1,604,167	91.67%
Investment Income	64,278	160,000	153,591	95.99%	71,923	272.54%
Revenues without Use of Net Position	2,314,673	2,410,395	2,216,451	91.95%	1,676,090	94.35%
Use of Net Position	69,990	474,268	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,384,663	\$ 2,884,663	\$ 2,216,451	76.84%	\$ 1,676,090	71.91%
Appropriations:						
Financial Services	\$ 2,384,663	\$ 2,884,663	\$ 2,081,282	72.15%	\$ 1,540,761	66.11%
TOTAL APPROPRIATIONS	\$ 2,384,663	\$ 2,884,663	\$ 2,081,282	72.15%	\$ 1,540,761	66.11%
Projected Net Position December 31	\$ 978,421	\$ 574,143				
Net Position as of Report Date			\$ 1,183,580			

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Fleet Management Fund (610)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 5,263,839	\$ 5,263,839	\$ 5,263,839			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 12,696,703	\$ 12,680,305	99.87%	\$ 10,760,908	107.75%
Investment Income	-	200,000	227,878	113.94%	24,843	-
Miscellaneous	277,000	277,000	427,878	154.47%	285,892	103.21%
Other Financing Sources	-	-	48,785	-	36,519	-
TOTAL REVENUES	\$ 10,742,580	\$ 13,173,703	\$ 13,384,846	101.60%	\$ 11,108,162	108.22%
Appropriations:						
Support Services	\$ 9,908,667	\$ 11,910,285	\$ 10,482,347	88.01%	\$ 8,470,959	93.32%
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	493,844	91.67%	954,566	91.13%
Total Non-Departmental	566,739	566,739	493,844	87.14%	954,566	89.93%
Appropriations without Working Capital Reserve	10,475,406	12,477,024	10,976,191	87.97%	9,425,525	92.96%
Working Capital Reserve	267,174	696,679	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,742,580	\$ 13,173,703	\$ 10,976,191	83.32%	\$ 9,425,525	91.83%
Projected Net Position December 31	\$ 5,531,013	\$ 5,960,518				
Net Position as of Report Date			\$ 7,672,494			

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Group Self-Insurance Fund (605)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 68,099,121	87.42%	\$ 69,217,286	89.73%
Investment Income	478,691	1,450,000	1,527,972	105.38%	659,159	277.91%
Miscellaneous	-	-	298,622	-	157,373	-
TOTAL REVENUES	\$ 78,379,078	\$ 79,350,387	\$ 69,925,715	88.12%	\$ 70,033,818	88.15%
Appropriations:						
Human Resources	\$ 78,019,035	\$ 77,942,713	\$ 69,784,019	89.53%	\$ 61,214,491	77.06%
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	69,784,019	89.52%	61,214,491	77.05%
Working Capital Reserve	350,043	1,397,674	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 78,379,078	\$ 79,350,387	\$ 69,784,019	87.94%	\$ 61,214,491	77.05%
Projected Net Position December 31	\$ 49,571,151	\$ 50,618,782				
Net Position as of Report Date			\$ 49,362,804			

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Risk Management Fund (602)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 11,488,336	91.67%	\$ 10,330,861	91.67%
Investment Income	24,825	90,000	144,628	160.70%	90,312	129.82%
Miscellaneous	-	-	191,621	-	31,878	-
TOTAL REVENUES	\$ 12,557,525	\$ 12,622,700	\$ 11,824,585	93.68%	\$ 10,453,051	92.18%
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,648,050	\$ 8,836,327	75.86%	\$ 10,365,176	94.02%
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	11,403,170	11,658,050	8,836,327	75.80%	10,365,176	93.94%
Working Capital Reserve	1,154,355	964,650	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 12,557,525	\$ 12,622,700	\$ 8,836,327	70.00%	\$ 10,365,176	91.41%
Projected Net Position December 31	\$ 3,154,154	\$ 2,964,449				
Net Position as of Report Date			\$ 4,988,057			

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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 11/30/2023	Actuals YTD as of 11/30/2023		Actuals YTD as of 11/30/2022	% Actual to 11/30/2022 Budget
Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 4,125,910	91.67%	\$ 3,666,668	91.67%
Investment Income	127,630	525,000	526,017	100.19%	169,120	224.41%
Miscellaneous	-	-	72,621	-	112,194	-
Revenues without Use of Net Position	4,628,624	5,025,994	4,724,548	94.00%	3,947,982	96.87%
Use of Net Position	1,380,519	981,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,009,143	\$ 6,007,317	\$ 4,724,548	78.65%	\$ 3,947,982	69.92%
Appropriations:						
Human Resources	\$ 5,999,143	\$ 5,997,317	\$ 3,820,993	63.71%	\$ 3,482,015	61.78%
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	\$ 3,820,993	63.61%	\$ 3,482,015	61.67%
Projected Net Position December 31	\$ 7,676,854	\$ 8,076,050				
Net Position as of Report Date			\$ 9,960,928			

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 11/30/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 2,120,731	\$ 2,248,618	\$ 127,887	GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	\$ -	\$ 127,887
				Total: Board of Commissioners	-	127,887
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
				Total: Communications	-	689,942
County Administration	3,920,202	2,465,815	(1,454,387)	To adjust budget for 90 day job vacancies.	-	(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)
				Total: County Administration	-	(1,454,387)
Financial Services	11,728,246	11,692,885	(35,361)	To adjust budget for 90 day job vacancies.	-	(35,361)
				Total: Financial Services	-	(35,361)
Transportation	36,189,397	35,982,573	(206,824)	To adjust budget for 90 day job vacancies.	-	(342,735)
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	135,911	135,911
				Total: Transportation	135,911	(206,824)
Planning and Development	2,430,648	2,438,862	8,214	GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	-	8,214
				Total: Planning and Development	-	8,214
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	22,263,264	161,300	Transfer from Non-Departmental: Inmate Medical Reserve	29,300	161,300
				Total: Corrections	29,300	161,300
Community Services	26,438,943	26,313,331	(125,612)	To adjust budget for 90 day job vacancies.	-	(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	-	(125,612)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Community Services Subsidies	31,360,301	31,370,301	10,000	Subsidies of October 24, 2023, Atlanta Regional Commission	-	10,000
				Total: Community Services Subsidies	-	10,000
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	8,300,704	2,233,750	Transfer from Non-Departmental: Court Interpreters Reserve	14,250	61,450
				Transfer from Non-Departmental: Court Reporters Reserve	-	93,800
				Transfer from Non-Departmental: Indigent Defense Reserve	242,000	1,289,500
				Reserves Transfer 3rd Quarter	-	62,500
				Indigent Defense	-	726,500
				Total: Juvenile Court	256,250	2,233,750
Child Advocacy & Juvenile Services	4,693,660	4,725,160	31,500	October Transfer Interpreters	-	31,500
				Total: Child Advocacy & Juvenile Services	-	31,500
Sheriff	141,999,004	143,451,004	1,452,000	Transfer from Non-Departmental: Inmate Medical Reserve	264,000	1,452,000
				Total: Sheriff	264,000	1,452,000
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
				Total: Clerk of Court	-	438,925
Judiciary	31,173,535	39,109,535	7,936,000	Transfer from Non-Departmental: Court Interpreters Reserve	50,000	480,500
				Transfer from Non-Departmental: Court Reporters Reserve	-	406,200
				Transfer from Non-Departmental: Indigent Defense Reserve	1,100,000	7,049,300
				Total: Judiciary	1,150,000	7,936,000
Probate Court	3,947,380	4,200,680	253,300	Transfer from Non-Departmental: Court Interpreters Reserve	1,500	19,500
				Transfer from Non-Departmental: Indigent Defense Reserve	-	233,800
				Total: Probate Court	1,500	253,300
District Attorney	23,044,949	23,256,583	211,634	GCID 20230946 of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	-	211,634
				Total: District Attorney	-	211,634

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Contingency	1,628,000	1,515,788	(112,212)	Transfer to Medical Examiner	-	(64,057)
				Transfer to Other Miscellaneous	(38,155)	(48,155)
				Total: Contingency	(38,155)	(112,212)
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
				Total: Contribution to Capital	-	9,959,791
Medical Examiner	1,654,744	1,718,801	64,057	Medical Examiner	-	64,057
				Total: Medical Examiner	-	64,057
Reserves - Court Interpreters	900,000	221,550	(678,450)	Reserves Transfer	(65,750)	(678,450)
				Total: Reserves - Court Interpreters	(65,750)	(678,450)
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	523,975	(6,186,025)	Reserves Transfer 1st 6 months	-	(3,355,000)
				Reserves Transfer	(1,342,000)	(4,368,300)
				Reserves Transfer 3rd quarter	-	(1,365,300)
				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
				Total: Reserves - Indigent Defense	(1,342,000)	(6,186,025)
Reserves - Prisoner Medical	1,760,000	146,700	(1,613,300)	Reserves Transfer	(293,300)	(1,613,300)
				Total: Reserves - Prisoner Medical	(293,300)	(1,613,300)
Other Miscellaneous	204,000	242,155	38,155	Dirf Grants	38,155	38,155
				Total: Other Miscellaneous	38,155	38,155
				Total: Non-Departmental	(1,701,050)	784,516
Total: General Fund			12,430,713		135,911	12,430,713
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.	-	(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
				Total: Planning and Development	-	535,284
Total: Development and Enforcement Services District Fund			535,284		-	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.	-	(134,962)
Total: Fire and Emergency Services District Fund			(134,962)		-	(134,962)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	174,717,077	174,563,215	(153,862)	Transfer from Non-Departmental: Inmate Medical Reserve	17,000	123,700
				To adjust budget for 90 day job vacancies.	-	(277,562)
				Total: Police Services	17,000	(153,862)
Recorder's Court	1,788,445	2,065,220	276,775	Transfer from Non-Departmental: Indigent Defense Reserve	-	180,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	11,125	83,575
				GCID20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	-	13,000
				Total: Recorder's Court	11,125	276,775
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	11,174,426	(363,375)	Transfer to Recorder's Court - From Indigent Defense Reserve	-	(151,100)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	(11,125)	(83,575)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(5,000)
				Transfer to Police Services - From Inmate Medical Reserve	(17,000)	(123,700)
				Non-Departmental Police	-	(386,950)
				Total: Non-Departmental	(28,125)	(363,375)
<i>Total: Police Services District Fund</i>			(235,462)		-	(235,462)
Recreation Fund (105)						
Community Services	50,154,729	49,804,770	(349,959)	To adjust budget for 90 day job vacancies.	-	(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	-	(349,959)
Support Services	35,440	41,940	6,500	Recreational; contracted industrial repair and maintenance of October 4, 2023	-	6,500
				Total: Support Services	-	6,500
Non-Departmental	1,025,943	1,019,443	(6,500)	Recreational; contracted industrial repair and maintenance of October 4, 2023	-	(6,500)
				Total: Non-Departmental	-	(6,500)
Contribution To Fund Balance	1,487,179	2,741,350	1,254,171	To adjust budget for 90 day job vacancies.	-	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
				Total: Community Services	-	1,254,171
<i>Total: Recreation Fund</i>			904,212		-	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
<i>Total: Gwinnett Place TAD Fund</i>			200,000		-	200,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	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
<i>Total: Indian Trail TAD Fund</i>			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
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			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
<i>Total: Lake Lucerne TAD Fund</i>			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
<i>Total: Park Place TAD Fund</i>			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	8,714,668	14,618	GCID 20230838 Of incorporation of the Parkwood Ridge subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$18,360.00 and estimated annual revenue and operating cost is \$7,485.00. The installation of these streetlights is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	14,120
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	-	498
				Total: Transportation	-	14,618
Contribution to Fund Balance	476,777	516,279	39,502	Street Lighting; Fund balance balancing entries	-	39,502
				Total: Contribution to Fund Balance	-	39,502
<i>Total: Street Lighting Fund</i>			54,120		-	54,120
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
<i>Total: Opioid Remediation Fund</i>			60,000		-	60,000
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	299,570	159,570	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	69,550	159,570
<i>Total: Sheriff Special Justice Fund</i>			159,570		69,550	159,570

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Sheriff Special Operations	70,000	144,233	74,233	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,580	74,233
<i>Total: Sheriff Special State Fund</i>			74,233		4,580	74,233
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
<i>Total: Stadium Fund</i>			62,588		-	62,588
Airport Operating Fund (520)						
Transportation	2,274,846	2,252,582	(22,264)	To adjust budget for 90 day job vacancies.	-	(22,264)
<i>Total: Airport Operating Fund</i>			(22,264)		-	(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)
<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.	-	(74,605)
<i>Total: Stormwater Operating Fund</i>			(98,854)		-	(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.	-	(1,268,565)
<i>Total: Water and Sewer Operating Fund</i>			(677,290)		-	(677,290)
Administrative Support Fund (665)						
Communications	8,582,631	8,493,084	(89,547)	To adjust budget for 90 day job vacancies.	-	(89,547)
				Total: Communications	-	(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
				Total: County Administration	-	1,237,750
Financial Services	13,814,838	12,338,251	(1,476,587)	To adjust budget for 90 day job vacancies.	-	(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)
				Total: Financial Services	-	(1,476,587)
Human Resources	6,719,490	6,549,679	(169,811)	To adjust budget for 90 day job vacancies.	-	(169,811)
				Total: Human Resources	-	(169,811)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Information Technology	68,256,200	67,769,723	(486,477)	To adjust budget for 90 day job vacancies.	-	(486,477)
				Total: Information Technology	-	(486,477)
Law	3,525,576	3,510,452	(15,124)	To adjust budget for 90 day job vacancies.	-	(55,759)
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	30,635	30,635
				Transfer to Law from: Non-Departmental	-	10,000
				Total: Law	30,635	(15,124)
Support Services	21,003,558	21,349,418	345,860	To adjust budget for 90 day job vacancies.	-	(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
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	113,400	113,400
				Total: Support Services	113,400	345,860
Non-Departmental	2,548,500	2,538,500	(10,000)	Transfer from Non-Departmental to: Law	-	(10,000)
				Total: Non-Departmental	-	(10,000)
Working Capital Reserve	-	912,542	912,542	To adjust budget for 90 day job vacancies.	-	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)
				Working Capital Reserve: Fund balance balancing entries	(144,035)	(144,035)
				Total: Working Capital Reserve	(144,035)	912,542
Total: Administrative Support Fund			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
Total: Auto Liability Fund			500,000		-	500,000
Fleet Management Fund (610)						
Support Services	9,908,667	11,910,285	2,001,618	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
				To adjust budget for 90 day job vacancies.	-	(39,940)
				Total: Support Services	-	1,960,060
Working Capital Reserve	267,174	696,679	429,505	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
				To adjust budget for 90 day job vacancies.	-	39,940
				Total: Working Capital Reserve	-	471,063
Total: Fleet Management Fund			2,431,123		-	2,431,123

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Group Self-Insurance Fund (605)						
Human Resources	78,019,035	77,942,713	(76,322)	To adjust budget for 90 day job vacancies.	-	(76,322)
				Total: Human Resources	-	(76,322)
Working Capital Reserve	350,043	1,397,674	1,047,631	To adjust budget for 90 day job vacancies.	-	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
				Total: Working Capital Reserve	-	1,047,631
<i>Total: Group Self-Insurance Fund</i>			971,309		-	971,309
Risk Management Fund (602)						
Financial Services	11,393,170	11,648,050	254,880	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
				Total: Financial Services	-	250,000
Working Capital Reserve	1,154,355	964,650	(189,705)	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)
				Total: Working Capital Reserve	-	(184,825)
<i>Total: Risk Management Fund</i>			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)
<i>Total: Workers' Compensation Fund</i>			(1,826)		-	(1,826)
Total Appropriation Budget Adjustments			\$ 20,015,308		\$ 210,041	\$ 20,015,308

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 11/30/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	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
				Total: Investment Income	-	5,832,532
Intergovernmental	\$ 4,012,581	\$ 4,207,958	\$ 195,377	GCID 20230859 to accept a Secure the Vote grant in the amount of \$195,376.63 from the Georgia Secretary of State to reimburse the County for postage costs associated with 2022 Redistricting postcard mailer. Approval/authorization for the Chairwoman, or designee, to sign any all related documents. Subject to approval as to form by the Law Department. The reimbursement is in accordance with OCGA 21-2-226(e).	-	195,377
				Total: Intergovernmental	-	195,377
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
Other Financing Sources	-	43,249	43,249	GCID 20230843 To adjust budget to incorporate revenue into Proceeds of Capital Asset Disposal - Governmental within the General Fund.	-	43,249
				Total: Other Financing Sources	-	43,249
Use of Fund Balance	6,025,201	12,368,331	6,343,130	To adjust budget for 90 day job vacancies.	-	(746,799)
				GCID 20230859 to accept a Secure the Vote grant in the amount of \$195,376.63 from the Georgia Secretary of State to reimburse the County for postage costs associated with 2022 Redistricting postcard mailer. Approval/authorization for the Chairwoman, or designee, to sign any all related documents. Subject to approval as to form by the Law Department. The reimbursement is in accordance with OCGA 21-2-226(e).	-	(3,003,505)
				Working capital reserve: Fund balancing entries	135,911	373,102
				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 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

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance			-	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
				GCID 20230843 To adjust budget to incorporate revenue into Proceeds of Capital Asset Disposal - Governmental within the General Fund.	-	(43,249)
				Total: Use of Fund Balance	135,911	6,343,130
<i>Total: General Fund</i>			12,430,713		135,911	12,430,713
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
Total: Investment Income					-	396,791
Use of Fund Balance	1,616,839	1,755,332	138,493	To adjust budget for 90 day job vacancies.	-	(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
				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					-	138,493
<i>Total: Development and Enforcement Services District Fund</i>			535,284		-	535,284
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
Total: Investment Income					-	1,753,494
Use of Fund Balance	11,136,302	9,247,846	(1,888,456)	To adjust budget for 90 day job vacancies.	-	(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)
				Total: Use of Fund Balance	-	(1,888,456)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(134,962)		-	(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
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)
<i>Total: Loganville EMS District Fund</i>			-		-	-

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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)
				Total: Charges for Services	-	(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
				Total: Investment Income	-	2,485,011
Use of Fund Balance	15,672,686	13,952,213	(1,720,473)	To adjust budget for 90 day job vacancies.	-	(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)
				Police non-departmental; Fund balancing entries	-	13,000
				Total: Use of Fund Balance	-	(1,720,473)
<i>Total: Police Services District Fund</i>			(235,462)		-	(235,462)
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
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		-	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
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)
<i>Total: Gwinnett Place TAD Fund</i>			-		-	-
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
<i>Total: Gwinnett Place TAD Fund</i>			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
<i>Total: Indian Trail TAD Fund</i>			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
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			750,000		-	750,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
<i>Total: Lake Lucerne TAD Fund</i>			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
<i>Total: Park Place TAD Fund</i>			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
				Total: Investment Income	-	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)
				Total: Use of Fund Balance	-	1,257,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
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.	-	16,580
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.	-	(16,580)
<i>Total: Speed Hump Fund</i>			-		-	-

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	9,186,827	9,200,947	14,120	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
				GCID 20230838 Incorporation of the Parkwood Ridge subdivision into the Gwinnett County Streetlighting Program, The estimated installation cost is \$18,360 and estimated annual revenue and operating cost is \$7,485.00. The installation of these streetlights is funded by the 2017 SPLOST Program. Subject to approval as to the form by the Law Department.	-	7,485
				Total: Use of Fund Balance	-	14,120
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
				Total: Investment Income	-	40,000
<i>Total: Street Lighting Fund</i>			54,120		-	54,120
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
<i>Total: Opioid Fund</i>			60,000		-	60,000
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
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)
<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
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)
<i>Total: Sheriff Inmate Fund</i>			-		-	-

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	74,707	74,707	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	73,795
				Total: Fines and Forfeitures	-	73,795
Use of Fund Balance	302,239	227,532	(74,707)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(73,795)
				Total: Use of Fund Balance	-	(73,795)
<i>Total: Police Special Justice Fund</i>						
Police Special State Fund (072)						
Fines and Forfeitures	-	326,718	326,718	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	311,089
				Total: Fines and Forfeitures	-	311,089
Use of Fund Balance	512,866	186,148	(326,718)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(311,089)
				Total: Use of Fund Balance	-	(311,089)
<i>Total: Police Special State Fund</i>						
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	159,570	159,570	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	69,550	159,570
<i>Total: Sheriff Special Justice Fund</i>						
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	74,233	74,233	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,580	74,233
<i>Total: Sheriff Special State Fund</i>						
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
<i>Total: Stadium Fund</i>						
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
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)
<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
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)
<i>Total: Local Transit Operating Fund</i>						

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Use of Net Position	427,846	405,582	(22,264)	To adjust budget for 90 day job vacancies.	-	(22,264)
<i>Total: Airport Operating Fund</i>			(22,264)		-	(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
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)
<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
				Total: Investment Income	-	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)
				To adjust budget for 90 day job vacancies.	-	(13,935)
				Total: Use of Net Position	-	(1,404,757)
<i>Total: Solid Waste Operating Fund</i>			(13,935)		-	(13,935)
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
				Total: Investment Income	-	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)
				To adjust budget for 90 day job vacancies.	-	(98,854)
				Total: Use of Net Position	-	(551,725)
<i>Total: Stormwater Operating Fund</i>			(98,854)		-	(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
				Total: Investment Income	-	3,138,165

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Net Position	13,669,534	9,854,079	(3,815,455)	To adjust budget for 90 day job vacancies.	-	(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)
Total: Use of Net Position				-	(3,815,455)	
Total: Water and Sewer Operating Fund			(677,290)	-	(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
Total: Administrative Support Fund			248,606	-	248,606	
Auto Liability Fund (606)						
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
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
Total: Auto Liability Fund			500,000	-	500,000	
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
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
Total: Fleet Management Fund			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
Total: Group Self-Insurance Fund			971,309	-	971,309	

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
<i>Total: Risk Management Fund</i>			65,175		-	65,175
Workers' Compensation Fund (604)						
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
<i>Total: Investment Income</i>					-	397,370
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.	-	(399,370)
<i>To adjust budget for 90 day job vacancies.</i>					-	(1,826)
<i>Total: Use of Net Position</i>					-	(399,196)
			(1,826)		-	(1,826)
Total Revenue Budget Adjustments			\$ 20,015,308		\$ 210,041	\$ 20,015,308