



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
APRIL 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: May 12, 2023

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

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

This report includes:

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Administrative Support Fund	Page 9
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EXECUTIVE SUMMARY

2024 Budget Preparation

Departments and agencies submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets in April. The Capital Review Committee will consider requests in June and will then make a recommendation to the Chairwoman for projects to include in the 2024-2029 Capital Improvement Plan.

Certificate of Achievement for Excellence in Financial Reporting

Gwinnett County's Annual Comprehensive Financial Report for the year ended December 31, 2021, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award for 41 years.

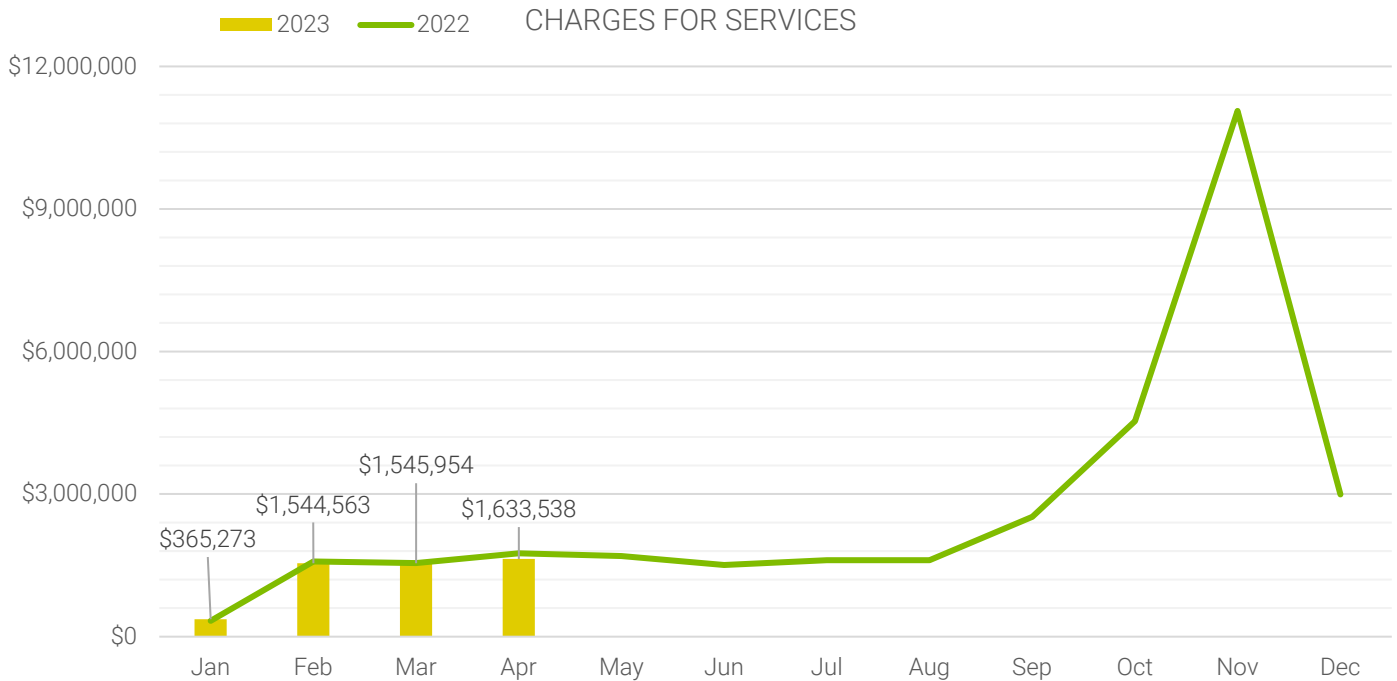
Assessment Notices

Annual Notices of Assessment were mailed to all owners of residential and commercial real property on April 07, 2023. The notices include estimated taxes that are based on the previous year's millage rate and the current year's property value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill, which will be due in the fall, will be based on tax rates set by the Board of Commissioners, the cities, and the Board of Education later this year. Property owners have 45 days from the date of the assessment notice to file an appeal. For information about the appeals process, visit www.gwinnett-assessor.com. In May, the Board of Assessors expects to issue Annual Notices of Assessment for personal property consisting of boats, airplanes, and business equipment.

GENERAL FUND (PAGE 11)

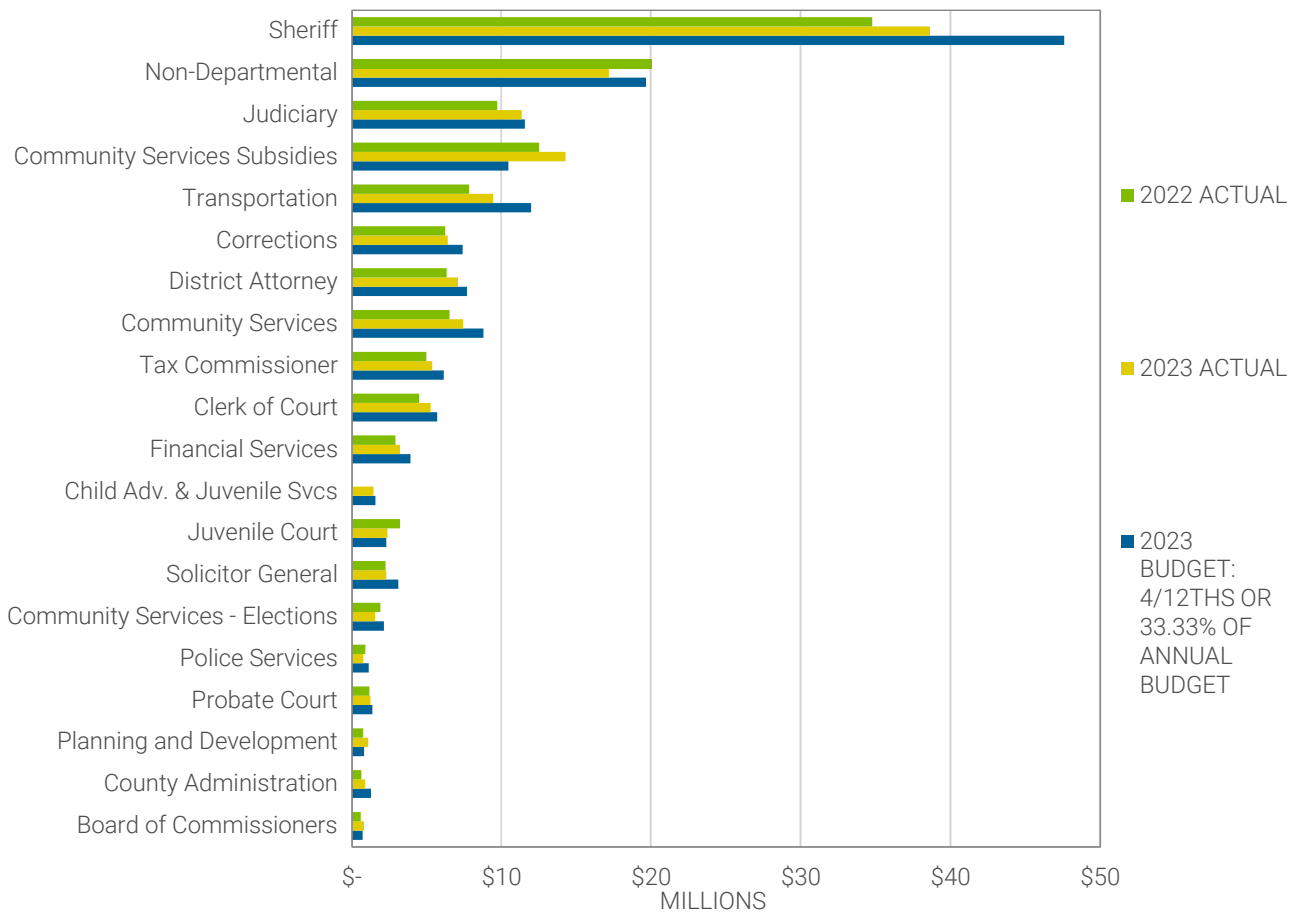
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

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



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

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



Support Services is too small to appear in the chart

Sheriff’s expenditures are approximately \$3.9 million higher in comparison to the same time last year. This is primarily due to the timing of when the medical billings are received and paid. The County has made three payments for inmate medical services in 2023 as opposed to only one payment made last year. However, Sheriff’s expenditures are under budget for the percentage of the year that has elapsed. This is primarily due to a high number of vacancies in the department.

Non-Departmental expenses are approximately \$2.9 million lower in comparison to last year, mainly due to a decrease in contributions to Local Transit.

Community Services subsidies expenditures are approximately \$1.8 million higher in comparison to the same time last year. This is mainly due to an increase in the Library Subsidy payments. Additionally, Community Services subsidies are temporarily over budget due to the timing of when subsidy payments are made. Some of the second quarter payments were made in April 2023.

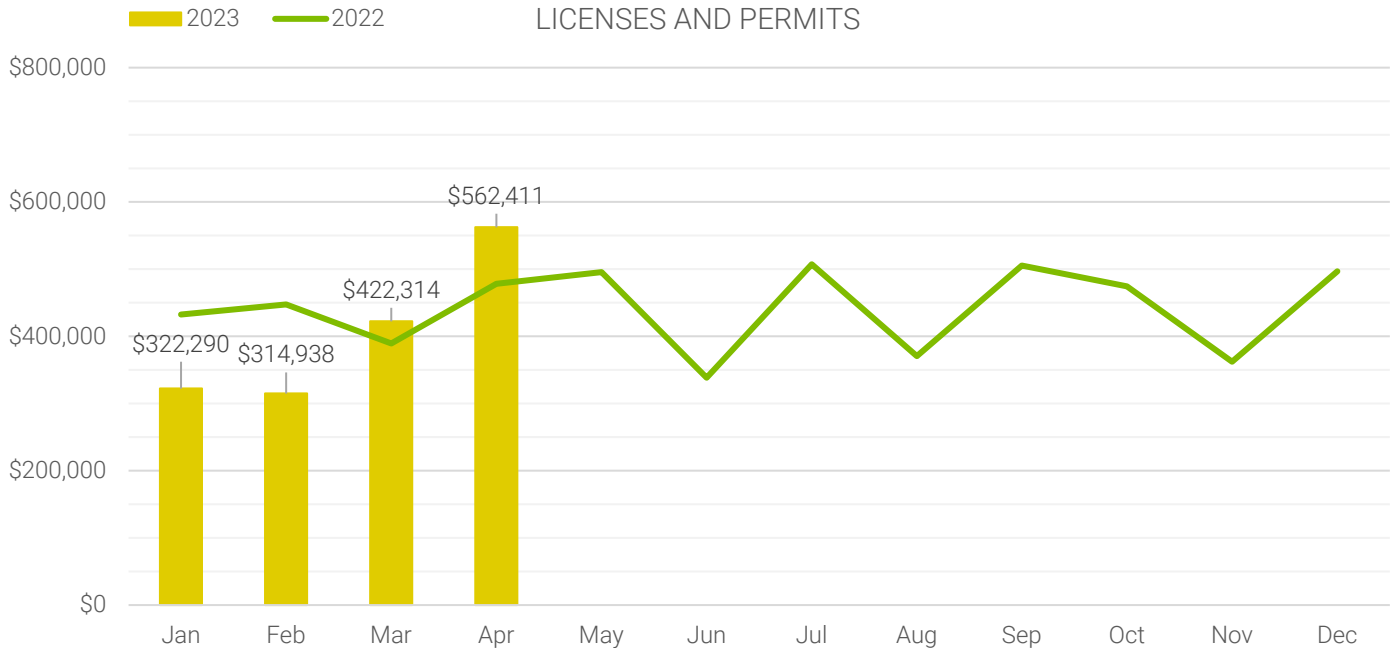
The Department of Child Advocacy & Juvenile Services was created by the Board of Commissioners in May 2022. Before this, the expenses were reported under Juvenile Court, therefore 2023 actuals for Juvenile Court appear much lower than 2022.

Planning and Development temporarily appears to be over budget due to grant-eligible expenditures posted to the Housing and Community Development Division. These expenditures will shift to grant funds in the coming months.

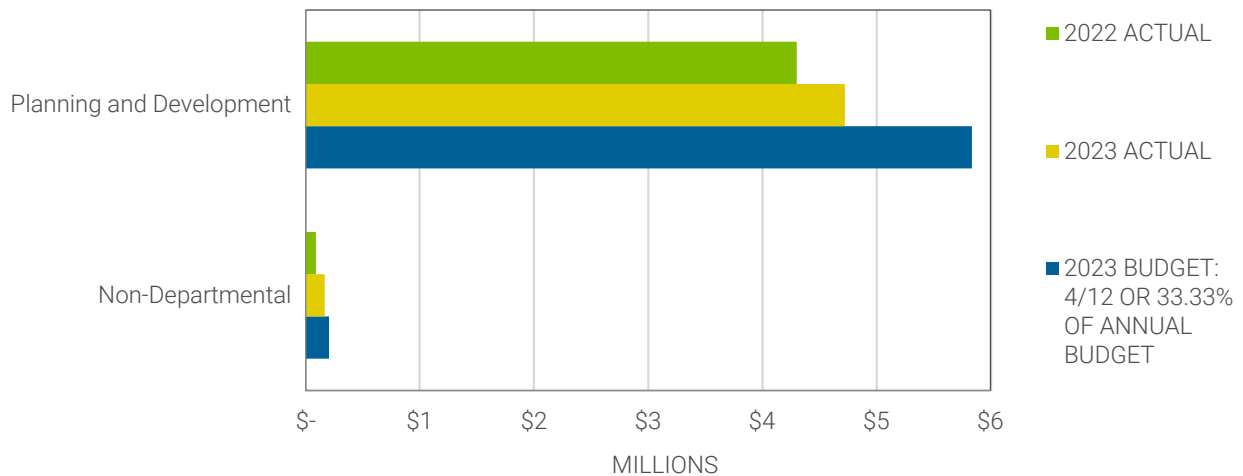
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund, shown in the chart below. The yellow bars are 2023 monthly revenues, and the green line represents monthly collections for 2022. Licenses and Permits through April are down approximately \$125,000 when compared to the same period last year. This is primarily due to fewer commercial building permits issued this year.



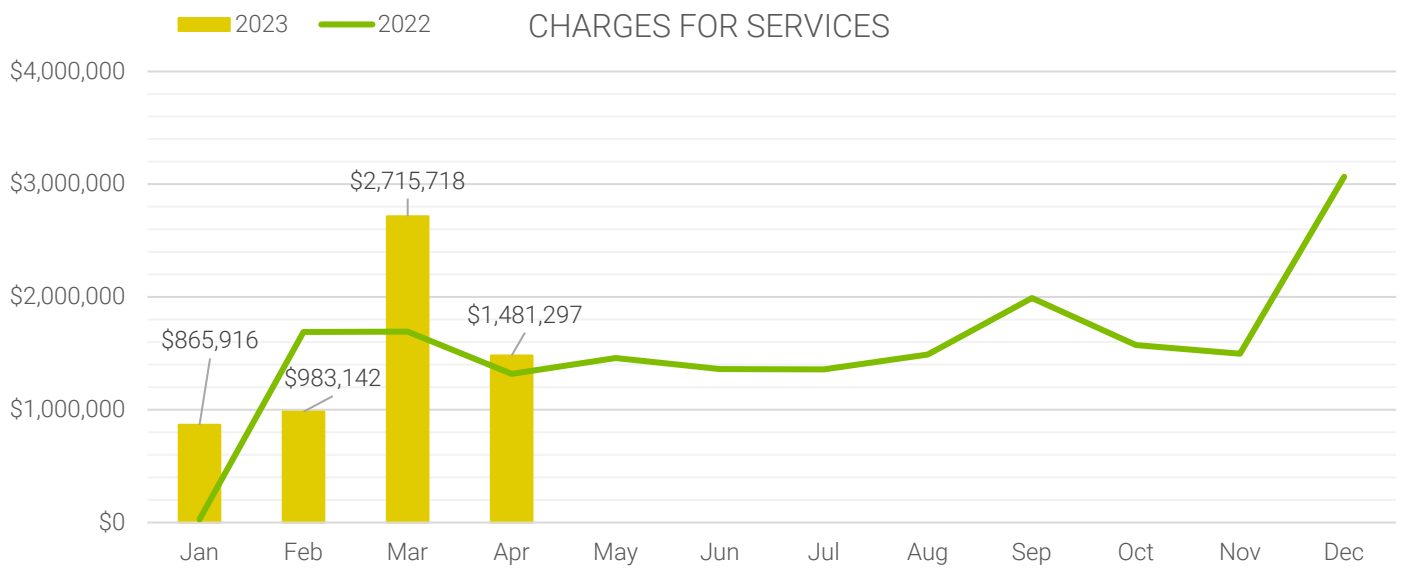
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2022 – 2023 YTD EXPENDITURES



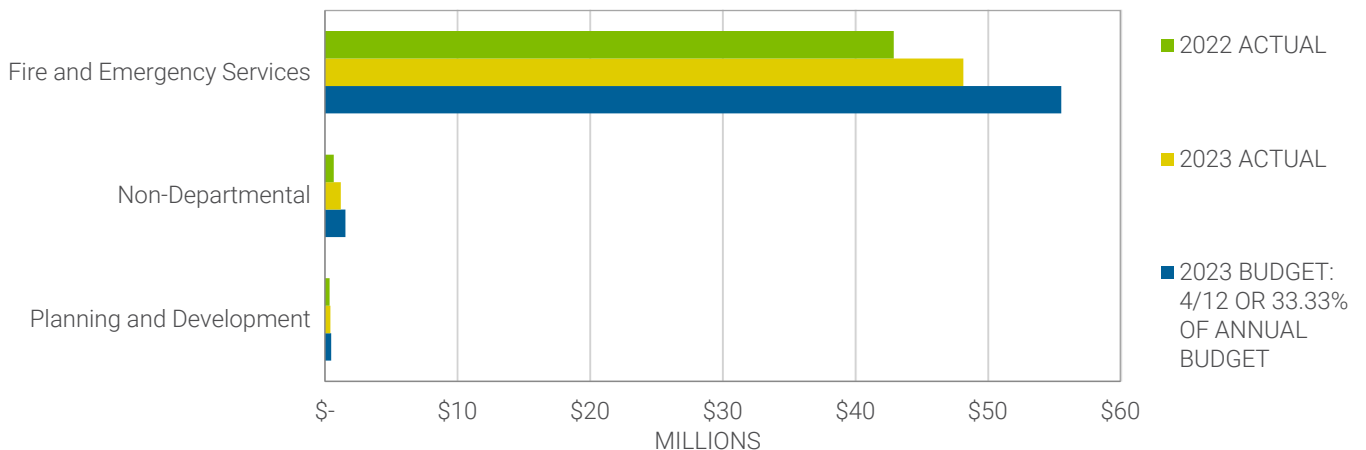
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund, as shown in the chart below. The yellow bars are monthly 2023 revenues, and the green line represents monthly collections for 2022. Charges for Services through April are up approximately \$1.3 million when compared to the same time last year. This is mainly attributed to additional payments received from the federal government to supplement Medicaid payments for ambulance services.



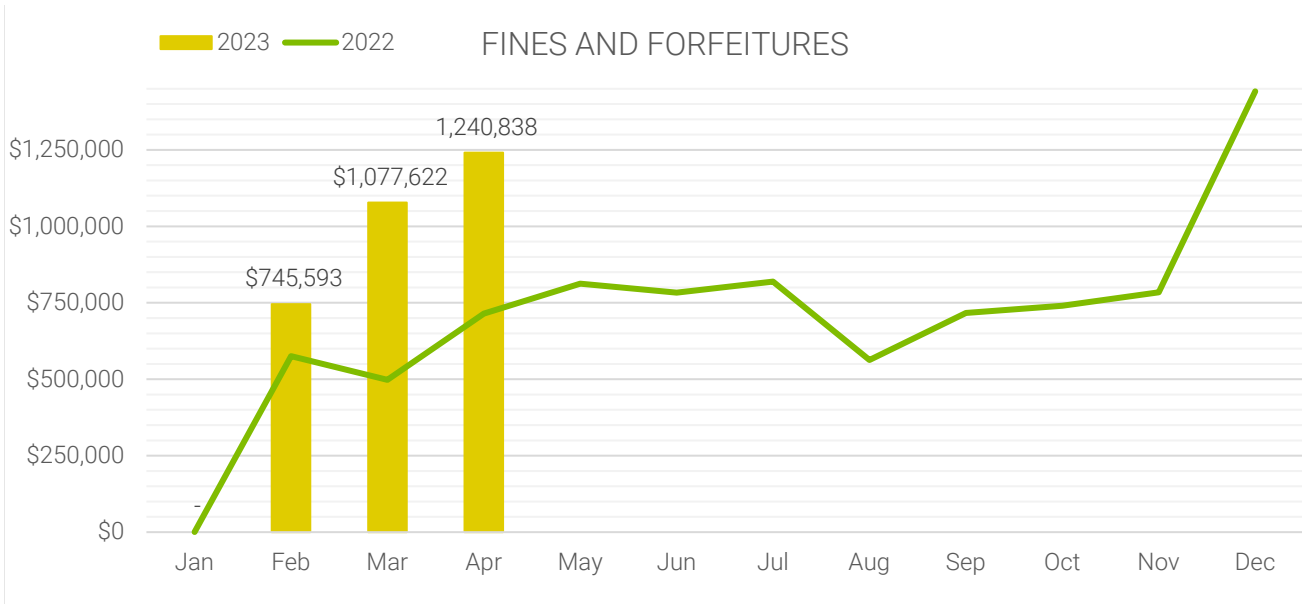
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2022 – 2023 YTD EXPENDITURES



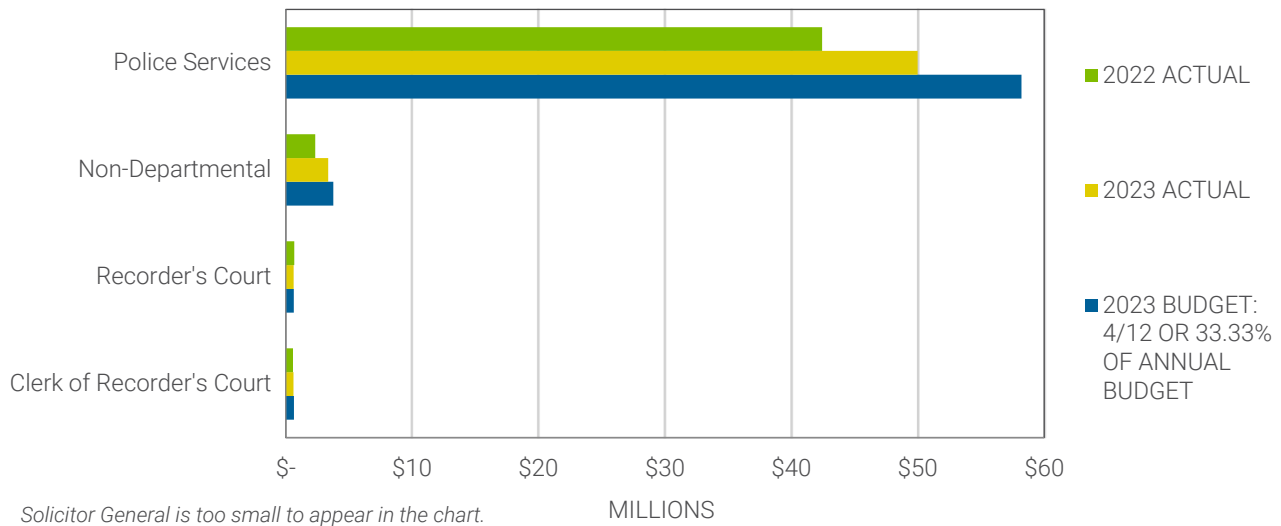
POLICE SERVICES DISTRICT FUND (PAGE 16)

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

The main revenue source for the Police Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund, as shown in the chart below. Through April 2023, Fines and Forfeitures are up approximately \$1.3 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
APRIL 2022 – 2023 YTD EXPENDITURES



Police Services District fund expenses are up approximately \$8.6 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
APRIL 2022 – 2023 YTD REVENUES AND EXPENSES



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$12.7 million, or 11.6 percent, from last year. The increase is primarily due to water and sewer rate increases that went into effect in January as well as increased consumption.

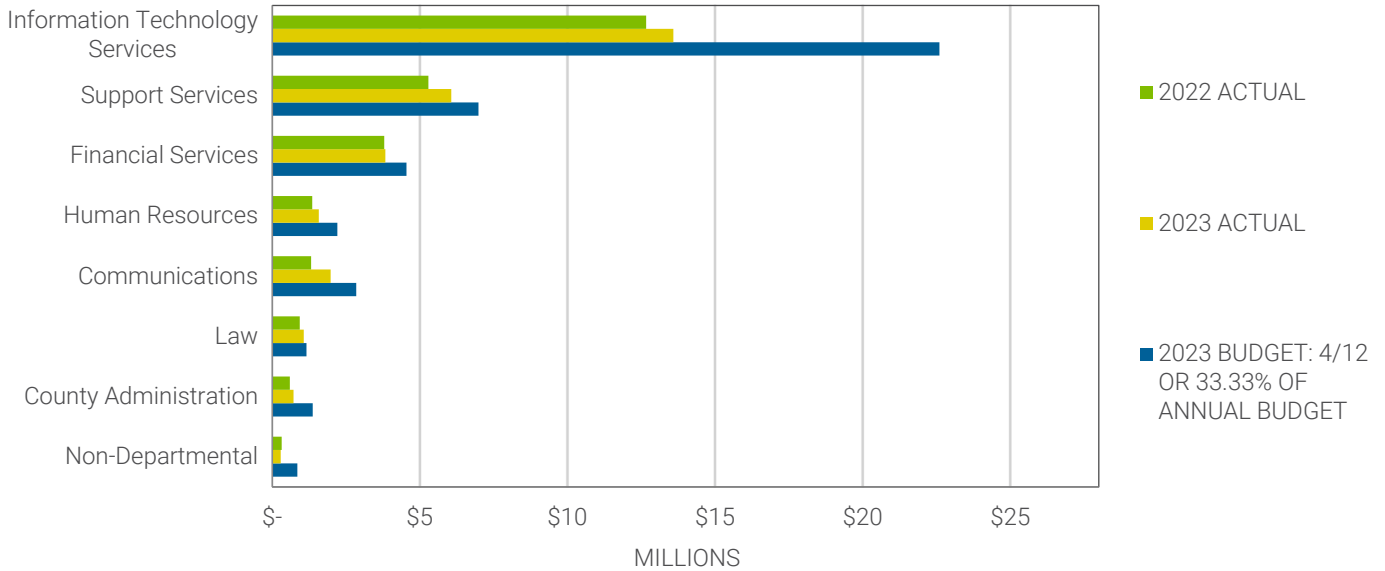
Revenues are approximately \$14.4 million, or 10.5 percent, under budget. This is primarily because a large portion of the revenue received in January was for services provided in December and was recorded in 2022. This will cause revenues to appear understated when compared to the budget until year-end.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$8.5 million, or 6.9 percent, compared to last year. This is mainly due to increases in chemicals, personnel services, as well as industrial repairs and maintenance costs. However, expenses in the Water and Sewer Operating Fund are approximately \$9.9 million, or 7 percent, under budget. This is mainly due to underutilization in areas such as professional services and utility costs, all of which will have higher demand later this year.

ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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

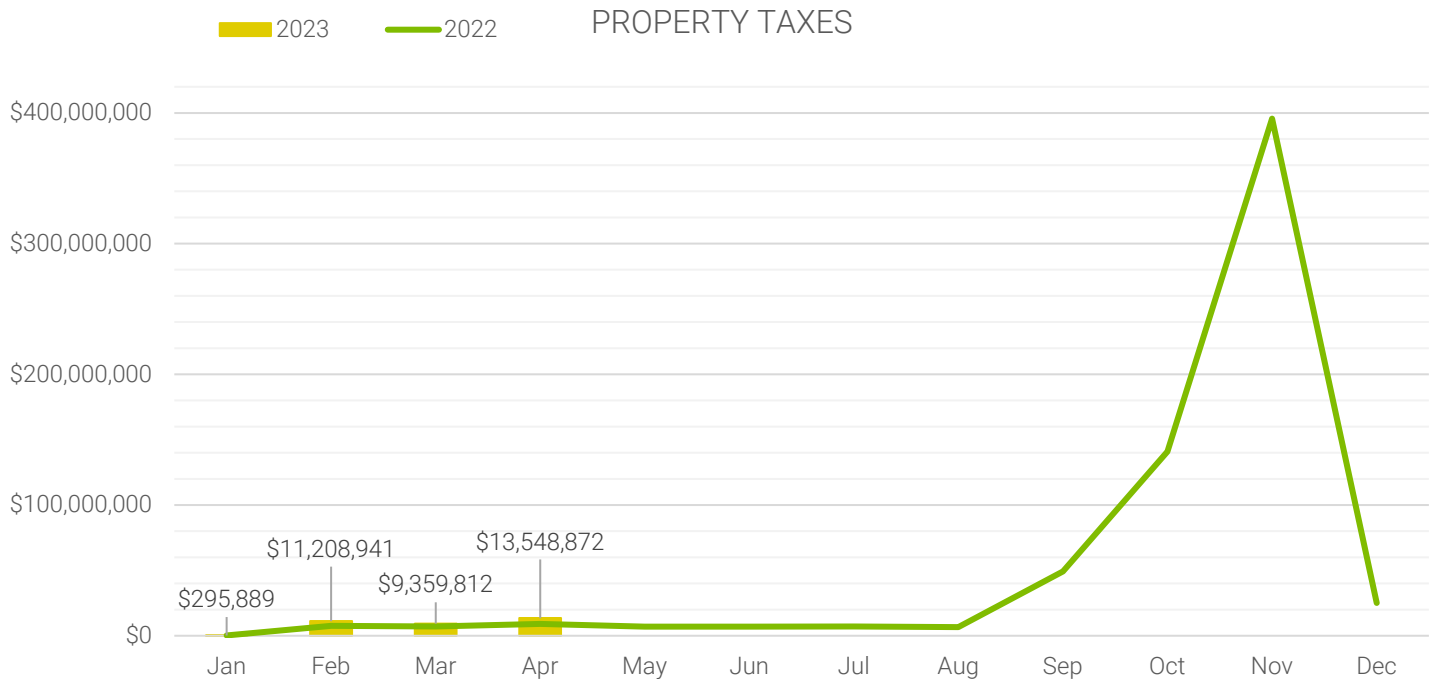
ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2022 – 2023 YTD EXPENSES



Information Technology Services' expenses through April are up approximately \$924,000, or 7.3 percent, compared to last year. This is primarily due to increased personnel costs and technological outsourced services. However, ITS expenses are approximately \$9 million under budget. This variance is primarily attributable to lower expenses in areas such as computer supplies, professional services, and license support agreements, which are anticipated to have higher demand later in the year.

RECURRING ITEMS

The County collects property taxes in the fall to fund services for the current year. Therefore, the funds that are primarily supported by property taxes will show revenues below budget until then. Those funds are General, Development & Enforcement, Fire & EMS, Police, Recreation, and Economic Development Tax Funds. Some special assessments are also included on property tax bills. Those collections are reflected in the Speed Hump, Street Lighting, and Stormwater Funds.



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

Property taxes through April are up by approximately \$10.3 million, or 42 percent when compared to the same time last year mainly due to settling 2022 appeals.

Risk Management Fund Net Position

The Risk Management Fund shows a negative net position as of this report. This is temporary and is due to annual insurance premiums that are paid at the beginning of the year. As the year progresses, the fund will collect revenue through monthly charges assessed to other funds. The fund will end the year with a positive net position.

Investment Income

In response to high inflation, the Federal Reserve Bank began aggressively increasing interest rates in the second half of 2022 and has continued to increase rates in 2023. Due to the resulting increase in deposit yields, investment revenue has been significantly above budget year-to-date and is expected to remain strong throughout 2023. Investment revenue is up \$9.4 million year-over-year across all funds.

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

General Fund (001)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 229,430,785	\$ 229,430,785	\$ 229,430,785			
Revenues:						
Taxes	\$ 413,318,092	\$ 413,318,092	\$ 48,646,582	11.77%	\$ 43,674,647	12.22%
Licenses and Permits	5,263,365	5,263,365	1,638,081	31.12%	1,570,977	30.22%
Intergovernmental	4,012,581	4,012,581	934,334	23.29%	1,270,030	31.21%
Charges for Services	31,466,356	31,466,356	5,092,982	16.19%	5,207,626	16.84%
Fines and Forfeitures	3,201,175	3,201,175	777,078	24.27%	818,725	34.26%
Investment Income	1,173,830	1,173,830	2,655,051	226.19%	177,882	71.75%
Contributions and Donations	87,250	87,250	4,859	5.57%	9,891	10.88%
Miscellaneous	1,763,192	1,763,192	727,182	41.24%	944,583	59.60%
Other Financing Sources	-	-	55,821	-	347,422	-
Revenues without Use of Fund Balance	460,285,841	460,285,841	60,531,970	13.15%	54,021,783	13.44%
Use of Fund Balance	6,025,201	5,435,213	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 466,311,042	\$ 465,721,054	\$ 60,531,970	13.00%	\$ 54,021,783	12.29%
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,120,731	\$ 803,053	37.87%	\$ 576,804	30.73%
County Administration	3,920,202	3,798,132	880,994	23.20%	620,519	19.56%
Financial Services	11,728,246	11,728,246	3,211,144	27.38%	2,895,427	26.10%
Tax Commissioner	18,396,689	18,396,689	5,361,891	29.15%	4,967,508	29.65%
Transportation	36,189,397	35,916,675	9,434,470	26.27%	7,817,225	25.94%
Planning and Development	2,430,648	2,409,689	1,080,443	44.84%	741,742	29.51%
Police Services	3,339,838	3,339,838	755,305	22.62%	885,388	22.89%
Corrections	22,101,964	22,189,964	6,392,862	28.81%	6,223,330	28.92%
Community Services	26,438,943	26,333,678	7,416,297	28.16%	6,518,483	28.78%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,182,442	591,221	50.00%	534,633	49.08%
Board of Health	2,500,000	2,500,000	1,250,000	50.00%	1,037,321	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	330,319	50.00%
Food Insecurity	150,000	150,000	55,661	37.11%	-	0.00%
Forestry	7,358	7,358	7,358	100.00%	7,358	84.59%
HealthCare Initiative	400,000	400,000	-	0.00%	-	-
HomeFirst Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	272,574	22.16%	240,804	18.78%
Library Subsidy	22,901,495	22,901,495	11,450,748	50.00%	9,700,748	50.00%
Mental Health	1,043,341	1,043,341	521,671	50.00%	521,671	50.00%
Total Community Services Subsidies	31,360,301	31,360,301	14,266,776	45.49%	12,490,397	46.10%
Community Services - Elections	6,477,376	6,408,404	1,538,017	24.00%	1,894,787	7.86%
Juvenile Court	6,066,954	6,874,454	2,365,950	34.42%	3,208,257	31.44%

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

General Fund (001)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Child Advocacy & Juvenile Services	4,693,660	4,707,160	1,434,557	30.48%	-	-
Sheriff	141,999,004	142,791,004	38,628,548	27.05%	34,763,945	26.58%
Clerk of Court	17,089,628	17,089,628	5,249,362	30.72%	4,481,977	28.56%
Judiciary	31,173,535	34,652,735	11,333,736	32.71%	9,702,952	31.75%
Probate Court	3,947,380	4,090,680	1,235,510	30.20%	1,160,068	28.78%
District Attorney	23,044,949	23,044,949	7,084,818	30.74%	6,318,791	29.65%
Solicitor General	9,288,824	9,288,824	2,285,859	24.61%	2,238,992	27.06%
Support Services	255,112	255,112	140,377	55.03%	135,031	52.55%
Non-Departmental:						
Contingency	1,628,000	1,571,092	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	300,000	33.33%	216,667	33.33%
Contribution to Capital	23,716,495	23,716,495	7,905,498	33.33%	6,027,877	33.33%
Contribution to Local Transit	18,500,000	18,500,000	6,166,667	33.33%	11,148,088	58.02%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	1,654,744	1,711,652	691,394	40.39%	549,898	34.48%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	175,000	175,000	44,370	25.35%	30,000	17.14%
Reserves - Compensation	1,300,000	1,300,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	436,500	-	0.00%	-	0.00%
Reserves - Court Reporters	1,250,000	625,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	81,000	81,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,710,000	3,355,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,760,000	880,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	996,509	28.65%	926,891	28.62%
Other Governmental Agencies	115,000	115,000	29,001	25.22%	28,208	5.48%
Other Miscellaneous	204,000	204,000	34,566	16.94%	114,411	30.96%
Total Non-Departmental	64,247,661	58,924,161	17,168,005	29.14%	20,042,040	37.41%
TOTAL APPROPRIATIONS	\$ 466,311,042	\$ 465,721,054	\$ 138,067,974	29.65%	\$ 127,683,663	29.05%
Projected Fund Balance December 31	\$ 223,405,584	\$ 223,995,572				
Fund Balance as of Report Date			\$ 151,894,781			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 14,044,491	\$ 14,044,491	\$ 14,044,491			
Revenues:						
Taxes	\$ 10,722,515	\$ 10,722,515	\$ 298,130	2.78%	\$ 175,518	1.89%
Licenses and Permits	4,933,120	4,933,120	1,621,953	32.88%	1,747,256	46.56%
Intergovernmental	45,000	45,000	12,719	28.26%	21,118	36.99%
Charges for Services	1,002,275	1,002,275	234,810	23.43%	354,327	45.36%
Investment Income	103,209	103,209	193,995	187.96%	21,513	42.96%
Miscellaneous	-	-	-	-	8,735	-
Revenues without Use of Fund Balance	16,806,119	16,806,119	2,361,607	14.05%	2,328,467	16.70%
Use of Fund Balance	1,616,839	1,325,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,422,958	\$ 18,132,048	\$ 2,361,607	13.02%	\$ 2,328,467	14.81%
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 17,517,048	\$ 4,725,233	26.98%	\$ 4,302,631	28.24%
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	166,667	31.09%	89,667	25.29%
Total Non-Departmental	615,000	615,000	166,667	27.10%	89,667	18.55%
TOTAL APPROPRIATIONS	\$ 18,422,958	\$ 18,132,048	\$ 4,891,900	26.98%	\$ 4,392,298	27.95%
Projected Fund Balance December 31	\$ 12,427,652	\$ 12,718,562				
Fund Balance as of Report Date			\$ 11,514,198			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 81,814,202	\$ 81,814,202	\$ 81,814,202			
Revenues:						
Taxes	\$ 143,376,500	\$ 143,376,500	\$ 3,946,195	2.75%	\$ 2,397,366	1.94%
Licenses and Permits	1,070,000	1,070,000	345,211	32.26%	359,176	39.34%
Intergovernmental	584,000	584,000	196,823	33.70%	318,456	43.12%
Charges for Services	16,287,660	16,287,660	6,046,074	37.12%	4,725,093	29.02%
Investment Income	346,506	346,506	1,024,262	295.60%	61,765	61.76%
Contributions and Donations	-	-	500	-	505	-
Miscellaneous	3,000	3,000	2,536	84.53%	89,841	4,492.05%
Revenues without Use of Fund Balance	161,667,666	161,667,666	11,561,601	7.15%	7,952,202	5.62%
Use of Fund Balance	11,136,302	11,057,310	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 172,803,968	\$ 172,724,976	\$ 11,561,601	6.69%	\$ 7,952,202	5.12%
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,428,220	\$ 409,475	28.67%	\$ 354,875	31.17%
Fire and Emergency Services	166,723,946	166,644,954	48,163,000	28.90%	42,907,230	28.44%
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	1,190,267	30.40%	666,667	22.83%
Total Non-Departmental	4,651,802	4,651,802	1,190,267	25.59%	666,667	20.63%
TOTAL APPROPRIATIONS	\$ 172,803,968	\$ 172,724,976	\$ 49,762,742	28.81%	\$ 43,928,772	28.30%
Projected Fund Balance December 31	\$ 70,677,900	\$ 70,756,892				
Fund Balance as of Report Date			\$ 43,613,061			

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Loganville EMS District Fund (103)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 5,378	\$ 4,737	88.08%	\$ 1,051	68.96%
Revenues without Use of Fund Balance	5,378	5,378	4,737	88.08%	1,051	68.96%
Use of Fund Balance	71,864	71,864	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,242	\$ 4,737	6.13%	\$ 1,051	1.69%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,242	\$ 139	0.18%	\$ 1,573	2.53%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,242	\$ 139	0.18%	\$ 1,573	2.53%
Projected Fund Balance December 31	\$ 466,891	\$ 466,891				
Fund Balance as of Report Date			\$ 543,353			

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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 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 107,471,422	\$ 107,471,422	\$ 107,471,422			
Revenues:						
Taxes	\$ 106,680,192	\$ 106,680,192	\$ 2,958,331	2.77%	\$ 1,750,549	1.91%
Insurance Premium Taxes	51,705,000	51,705,000	-	0.00%	-	0.00%
Intergovernmental	276,000	276,000	125,542	45.49%	237,079	67.74%
Charges for Services	2,001,000	2,001,000	335,786	16.78%	260,495	31.48%
Fines and Forfeitures	13,547,506	13,547,506	3,064,052	22.62%	1,788,626	16.49%
Investment Income	514,989	514,989	1,233,114	239.44%	77,816	46.32%
Miscellaneous	477,388	477,388	203,370	42.60%	204,279	67.37%
Revenues without Use of Fund Balance	175,202,075	175,202,075	7,920,195	4.52%	4,318,844	2.89%
Use of Fund Balance	15,672,686	15,465,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 190,874,761	\$ 190,667,543	\$ 7,920,195	4.15%	\$ 4,318,844	2.59%
Appropriations:						
Police Services	\$ 174,717,077	\$ 174,609,859	\$ 49,994,389	28.63%	\$ 42,431,893	27.63%
Recorder's Court	1,788,445	1,922,145	628,242	32.68%	682,949	32.36%
Solicitor General	858,513	863,513	189,613	21.96%	182,399	18.25%
Clerk of Recorder's Court	1,972,925	1,972,925	621,239	31.49%	582,363	30.48%
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	10,471,101	3,368,584	32.17%	2,339,166	28.94%
Total Non-Departmental	11,537,801	11,299,101	3,368,584	29.81%	2,339,166	27.65%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 190,667,543	\$ 54,802,066	28.74%	\$ 46,218,770	27.66%
Projected Fund Balance December 31	\$ 91,798,736	\$ 92,005,954				
Fund Balance as of Report Date			\$ 60,589,553			

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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 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 29,395,684	\$ 29,395,684	\$ 29,395,684			
Revenues:						
Taxes	\$ 45,577,378	\$ 45,577,378	\$ 1,242,059	2.73%	\$ 756,105	1.92%
Intergovernmental	182,000	182,000	97,098	53.35%	169,008	73.48%
Charges for Services	4,345,723	4,345,723	1,370,108	31.53%	985,433	21.05%
Investment Income	129,363	129,363	375,972	290.63%	31,985	59.45%
Contributions and Donations	400	400	22	5.50%	-	0.00%
Miscellaneous	2,446,497	2,446,497	1,183,754	48.39%	1,025,510	42.48%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 52,703,291</u>	<u>\$ 52,703,291</u>	<u>\$ 4,269,013</u>	8.10%	<u>\$ 2,968,041</u>	5.51%
Appropriations:						
Community Services	\$ 50,154,729	\$ 49,885,997	\$ 13,966,667	28.00%	\$ 11,981,692	23.26%
Support Services	35,440	35,440	12,197	34.42%	4,085	11.80%
Non-Departmental:						
Reserves - Compensation	100,000	100,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	912,943	912,943	209,981	23.00%	744,229	33.11%
Total Non-Departmental	<u>1,025,943</u>	<u>1,025,943</u>	<u>209,981</u>	20.47%	<u>744,229</u>	32.18%
Appropriations without Contribution to Fund Balance	51,216,112	50,947,380	14,188,845	27.85%	12,730,006	23.64%
Contribution to Fund Balance	1,487,179	1,755,911	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 52,703,291</u>	<u>\$ 52,703,291</u>	<u>\$ 14,188,845</u>	26.92%	<u>\$ 12,730,006</u>	23.64%
Projected Fund Balance December 31	\$ 30,882,863	\$ 31,151,595				
Fund Balance as of Report Date			\$ 19,475,852			

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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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 13,424,387	\$ 373,670	2.78%	\$ 223,186	1.93%
Intergovernmental	55,000	55,000	16,245	29.54%	29,961	42.80%
Investment Income	-	-	185,597	-	2,734	-
Revenues without Use of Fund Balance	13,479,387	13,479,387	575,512	4.27%	255,881	2.20%
Use of Fund Balance	4,636,513	4,636,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,115,900	\$ 575,512	3.18%	\$ 255,881	1.73%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,115,900	\$ 2,366,458	13.06%	\$ 3,100,606	21.00%
Total Non-Departmental	18,115,900	18,115,900	2,366,458	13.06%	3,100,606	21.00%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,115,900	\$ 2,366,458	13.06%	\$ 3,100,606	21.00%
Projected Fund Balance December 31	\$ 8,537,020	\$ 8,537,020				
Fund Balance as of Report Date			\$ 11,382,587			

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Gwinnett Place TAD Fund (165)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ -	\$ 50,198	-	\$ 26,149	-
Investment Income	-	-	69,814	-	-	-
Miscellaneous	-	-	10,000	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 130,012	-	\$ 26,149	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,007,887	\$ 5,007,887				
Fund Balance as of Report Date			\$ 5,137,899			

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Indian Trail TAD Fund (162)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ -	\$ 265,744	-	\$ 11,233	-
Investment Income	-	-	59,488	-	8,952	-
TOTAL REVENUES	\$ -	\$ -	\$ 325,232	-	\$ 20,185	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,569,025	\$ 5,569,025				
Fund Balance as of Report Date			\$ 5,894,257			

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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			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ -	\$ 363,950	-	\$ 55,509	-
Investment Income	-	-	248,687	-	11,816	-
TOTAL REVENUES	\$ -	\$ -	\$ 612,637	-	\$ 67,325	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 18,047,905	\$ 18,047,905				
Fund Balance as of Report Date			\$ 18,660,542			

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Lake Lucerne TAD Fund (164)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ -	\$ 23,370	-	\$ 3,991	-
Investment Income	-	-	7,539	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 30,909	-	\$ 3,991	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,447,956	\$ 1,447,956				
Fund Balance as of Report Date			\$ 1,478,865			

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Park Place TAD Fund (163)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,870	-	\$ 53,779	-
Investment Income	-	-	57,922	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 60,792	-	\$ 53,779	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,977,346	\$ 3,977,346				
Fund Balance as of Report Date			\$ 4,038,138			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ -	\$ 191,792	-	\$ 142,718	-
Investment Income	-	-	53,432	-	2,061	-
Revenues without Use of Fund Balance	-	-	245,224	-	144,779	-
Use of Fund Balance	3,010,126	4,418,094	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 245,224</u>	5.55%	<u>\$ 144,779</u>	2.02%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 4,418,094	\$ 19,690	0.45%	\$ 6,970	0.10%
TOTAL APPROPRIATIONS	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 19,690</u>	0.45%	<u>\$ 6,970</u>	0.10%
Projected Fund Balance December 31	\$ 6,401,239	\$ 4,993,271				
Fund Balance as of Report Date			\$ 9,636,899			

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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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 92,256	-	\$ 4,773	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 92,256</u>	3.69%	<u>\$ 4,773</u>	0.19%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 116,308	\$ 116,308				
Fund Balance as of Report Date			\$ 208,564			

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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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 511,552	\$ 511,552	\$ 511,552			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ 1,796	1.26%	\$ 1,425	1.08%
Investment Income	6,620	6,620	8,330	125.83%	3,039	132.94%
Revenues without Use of Fund Balance	148,620	148,620	10,126	6.81%	4,464	3.32%
Use of Fund Balance	383,459	383,459	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 532,079	\$ 532,079	\$ 10,126	1.90%	\$ 4,464	1.03%
Appropriations:						
Transportation	\$ 532,079	\$ 532,079	\$ 130,901	24.60%	\$ 8,457	1.95%
TOTAL APPROPRIATIONS	\$ 532,079	\$ 532,079	\$ 130,901	24.60%	\$ 8,457	1.95%
Projected Fund Balance December 31	\$ 128,093	\$ 128,093				
Fund Balance as of Report Date			\$ 390,777			

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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 04/30/2023	Actuals YTD as of 04/30/2023		Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,186,827	\$ 95,680	1.04%	\$ 66,466	0.73%
Investment Income	-	-	29,701	-	9	-
Miscellaneous	-	-	-	-	67,890	-
TOTAL REVENUES	\$ 9,186,827	\$ 9,186,827	\$ 125,381	1.36%	\$ 134,365	1.47%
Appropriations:						
Transportation	\$ 8,700,050	\$ 8,700,050	\$ 2,270,731	26.10%	\$ 2,154,549	25.28%
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	8,710,050	2,270,731	26.07%	2,154,549	25.21%
Contribution to Fund Balance	476,777	476,777	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,186,827	\$ 9,186,827	\$ 2,270,731	24.72%	\$ 2,154,549	23.61%
Projected Fund Balance December 31	\$ 3,043,928	\$ 3,043,928				
Fund Balance as of Report Date			\$ 421,801			

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Authority Imaging Fund (020)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 118,255	12.71%	\$ 314,813	37.07%
Investment Income	-	-	8,904	-	545	15.64%
Revenues without Use of Fund Balance	930,078	930,078	127,159	13.67%	315,358	36.98%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 127,159	8.48%	\$ 315,358	36.98%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 5,202,673	\$ 5,202,673				
Fund Balance as of Report Date			\$ 5,899,754			

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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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 37,730	26.76%	\$ 53,567	51.51%
Miscellaneous	16,000	16,000	3,981	24.88%	2,491	29.31%
TOTAL REVENUES	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 41,711</u>	26.57%	<u>\$ 56,058</u>	15.21%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 6,893	6.64%	\$ 115,590	31.37%
Appropriations without Contribution to Fund Balance	103,859	103,859	6,893	6.64%	115,590	31.37%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 6,893</u>	4.39%	<u>\$ 115,590</u>	31.37%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Fund Balance as of Report Date			\$ 372,398			

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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 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ 157,802	26.84%	\$ 155,960	23.46%
Investment Income	-	-	1,370	-	49	-
Miscellaneous	-	-	-	-	764	-
Revenues without Use of Fund Balance	587,931	587,931	159,172	27.07%	156,773	23.58%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 721,894	\$ 721,894	\$ 159,172	22.05%	\$ 156,773	20.20%
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 115,700	33.10%	\$ 135,520	30.97%
Solicitor General	362,368	362,368	62,820	17.34%	71,652	21.79%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 721,894	\$ 721,894	\$ 178,520	24.73%	\$ 207,172	26.69%
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Fund Balance as of Report Date			\$ 351,684			

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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 04/30/2023	Actuals YTD as of 04/30/2023		Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 262,528	\$ 262,528	\$ 262,528			
Revenues:						
Use of Fund Balance	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ (1,365)	-1.01%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ (1,365)	-1.01%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Fund Balance as of Report Date			\$ 262,528			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 36,348,609	\$ 36,348,609	\$ 36,348,609			
Revenues:						
Charges for Services	\$ 23,130,216	\$ 23,130,216	\$ 3,805,205	16.45%	\$ 3,667,042	16.56%
Investment Income	361,575	361,575	327,402	90.55%	76,348	70.00%
Miscellaneous	-	-	-	-	7,355	-
Revenues without Use of Fund Balance	23,491,791	23,491,791	4,132,607	17.59%	3,750,745	16.86%
Use of Fund Balance	3,338,464	3,338,464	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 26,830,255	\$ 26,830,255	\$ 4,132,607	15.40%	\$ 3,750,745	15.11%
Appropriations:						
Police Services	\$ 23,409,969	\$ 23,409,969	\$ 6,097,661	26.05%	\$ 5,514,887	25.48%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,792,286	698,072	25.00%	667,889	25.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	698,072	20.41%	667,889	20.99%
TOTAL APPROPRIATIONS	\$ 26,830,255	\$ 26,830,255	\$ 6,795,733	25.33%	\$ 6,182,776	24.91%
Projected Fund Balance December 31	\$ 33,010,145	\$ 33,010,145				
Fund Balance as of Report Date			\$ 33,685,483			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 15,632	52.11%	\$ 11,130	20.69%
Revenues without Use of Fund Balance	30,000	30,000	15,632	52.11%	11,130	20.69%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
TOTAL REVENUES	\$ 55,100	\$ 55,100	\$ 15,632	28.37%	\$ 11,130	20.69%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 7,365	13.37%	\$ 10,770	25.58%
TOTAL APPROPRIATIONS	\$ 55,100	\$ 55,100	\$ 7,365	13.37%	\$ 10,770	20.02%
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Fund Balance as of Report Date			\$ 251,321			

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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			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ -	\$ 19,800	-	\$ -	-
Miscellaneous	-	-	170,308	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 190,108	-	\$ -	-
Appropriations:						
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,397,441				
Fund Balance as of Report Date			\$ 1,587,549			

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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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 22,857	\$ 22,857	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	22,857	22,857	100.00%	-	-
Use of Fund Balance	302,239	279,382	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 302,239	\$ 302,239	\$ 22,857	7.56%	\$ -	0.00%
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	\$ 833,908				
Fund Balance as of Report Date			\$ 1,126,441			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ 158,489	\$ 158,489	100.00%	\$ 36,777	130.76%
Miscellaneous	-	-	-	-	513	-
Revenues without Use of Fund Balance	-	158,489	158,489	100.00%	37,290	132.58%
Use of Fund Balance	512,866	354,377	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 512,866</u>	<u>\$ 512,866</u>	<u>\$ 158,489</u>	30.90%	<u>\$ 37,290</u>	4.86%
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ 34,718	6.77%	\$ 33,643	4.39%
TOTAL APPROPRIATIONS	<u>\$ 512,866</u>	<u>\$ 512,866</u>	<u>\$ 34,718</u>	6.77%	<u>\$ 33,643</u>	4.39%
Projected Fund Balance December 31	\$ 452,581	\$ 611,070				
Fund Balance as of Report Date			\$ 1,089,218			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 165,237	29.90%	\$ 158,809	39.70%
Investment Income	-	-	31,854	-	8,179	-
Revenues without Use of Fund Balance	552,609	552,609	197,091	35.67%	166,988	41.75%
Use of Fund Balance	139,141	139,141	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 691,750	\$ 691,750	\$ 197,091	28.49%	\$ 166,988	33.40%
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 72,760	10.52%	\$ 84,912	16.98%
TOTAL APPROPRIATIONS	\$ 691,750	\$ 691,750	\$ 72,760	10.52%	\$ 84,912	16.98%
Projected Fund Balance December 31	\$ 3,956,730	\$ 3,956,730				
Fund Balance as of Report Date			\$ 4,220,202			

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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 04/30/2023	Actuals YTD as of 04/30/2023		Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 27,721	\$ 27,721	100.00%	\$ 157,815	100.00%
Revenues without Use of Fund Balance	-	27,721	27,721	100.00%	157,815	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 167,721	\$ 27,721	16.53%	\$ 157,815	52.99%
Appropriations:						
Sheriff	\$ 140,000	\$ 167,721	\$ 8,995	5.36%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 167,721	\$ 8,995	5.36%	\$ -	0.00%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Fund Balance as of Report Date			\$ 586,914			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023		Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 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%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023		Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Investment Income	\$ -	\$ -	\$ 577	-	\$ 157	-
Revenues without Use of Fund Balance	-	-	577	-	157	-
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 70,000	\$ 577	0.82%	\$ 157	0.09%
Appropriations:						
Sheriff	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ 27,017	15.01%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ 27,017	15.01%
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Fund Balance as of Report Date			\$ 192,568			

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Stadium Fund (055)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 277,970	34.57%	\$ 225,297	30.04%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,155,000	1,155,000	144,450	12.51%	144,450	12.61%
Investment Income	12,412	12,412	18,990	153.00%	674	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,371,412</u>	<u>\$ 841,410</u>	35.48%	<u>\$ 770,421</u>	33.56%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,201,728	\$ 1,698,330	77.14%	\$ 1,665,306	77.31%
Appropriations without Contribution to Fund Balance	2,201,728	2,201,728	1,698,330	77.14%	1,665,306	77.31%
Contribution to Fund Balance	169,684	169,684	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,371,412</u>	<u>\$ 2,371,412</u>	<u>\$ 1,698,330</u>	71.62%	<u>\$ 1,665,306</u>	72.54%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,415,706				
Fund Balance as of Report Date			\$ 2,389,102			

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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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 29,420	196.13%	\$ 40,760	271.73%
Investment Income	-	-	6,054	-	218	-
Revenues without Use of Fund Balance	15,000	15,000	35,474	236.49%	40,978	273.19%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 35,474	35.47%	\$ 40,978	40.98%
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			\$ 517,624			

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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 received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Fund Balance January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 11,628,500	\$ 3,524,257	30.31%	\$ 2,810,724	25.43%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	151,566	151,566	223,887	147.72%	28,680	-
Revenues without Use of Fund Balance	11,781,066	11,781,066	3,748,144	31.81%	2,839,404	25.69%
Use of Fund Balance	3,591,148	3,591,148	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,372,214	\$ 15,372,214	\$ 3,748,144	24.38%	\$ 2,839,404	18.68%
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ 2,803,643	24.81%	\$ 2,837,222	25.11%
Tourism	4,069,928	4,069,928	1,877,712	46.14%	2,233,777	57.22%
TOTAL APPROPRIATIONS	\$ 15,372,214	\$ 15,372,214	\$ 4,681,355	30.45%	\$ 5,070,999	33.35%
Projected Fund Balance December 31	\$ 25,098,441	\$ 25,098,441				
Fund Balance as of Report Date			\$ 27,756,378			

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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 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 1,234,420	\$ 1,234,420	\$ 1,234,420			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 58,314	34.92%	\$ 65,504	39.22%
Investment Income	-	-	8,597	-	112	-
Miscellaneous	790,000	790,000	693,694	87.81%	319,388	38.22%
Other Financing Sources	900,000	900,000	300,000	33.33%	216,667	33.33%
Revenues without Use of Net Position	1,857,000	1,857,000	1,060,605	57.11%	601,671	36.41%
Use of Net Position	427,846	418,911	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,284,846	\$ 2,275,911	\$ 1,060,605	46.60%	\$ 601,671	31.99%
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,265,911	\$ 617,812	27.27%	\$ 395,702	21.16%
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	\$ 2,275,911	\$ 617,812	27.15%	\$ 395,702	21.04%
Projected Net Position December 31	\$ 806,574	\$ 815,509				
Net Position as of Report Date			\$ 1,677,213			

* 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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ -	\$ 74,359	-	\$ 8,455	-
Miscellaneous	5,101,129	5,101,129	2,530,930	49.62%	1,853,979	47.24%
Other Financing Sources	2,200,000	2,200,000	-	0.00%	-	0.00%
Revenues without Use of Net Position	7,301,129	7,301,129	2,605,289	35.68%	1,862,434	21.56%
Use of Net Position	2,234,202	2,234,202	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,535,331	\$ 9,535,331	\$ 2,605,289	27.32%	\$ 1,862,434	21.18%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,535,331	\$ 1,516,408	15.90%	\$ 1,434,954	16.32%
Total Non-Departmental	9,535,331	9,535,331	1,516,408	15.90%	1,434,954	16.32%
TOTAL APPROPRIATIONS	\$ 9,535,331	\$ 9,535,331	\$ 1,516,408	15.90%	\$ 1,434,954	16.32%
Projected Net Position December 31	\$ 9,970,463	\$ 9,970,463				
Net Position as of Report Date			\$ 13,293,546			

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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 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 14,900,920	\$ 14,900,920	\$ 14,900,920			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 735,404	57.42%	\$ 488,654	37.21%
Investment Income	269,380	269,380	132,838	49.31%	39,891	52.12%
Miscellaneous	-	-	3,500	-	1,755	35.10%
Other Financing Sources	18,500,000	18,500,000	6,166,667	33.33%	11,148,088	58.02%
Revenues without Use of Net Position	20,050,208	20,050,208	7,038,409	35.10%	11,678,388	56.66%
Use of Net Position	11,819,222	11,819,222	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,869,430	\$ 31,869,430	\$ 7,038,409	22.09%	\$ 11,678,388	39.30%
Appropriations:						
Transportation*	\$ 31,859,430	\$ 31,859,430	\$ 4,984,498	15.65%	\$ 12,574,303	42.33%
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	\$ 4,984,498	15.64%	\$ 12,574,303	42.31%
Projected Net Position December 31	\$ 3,081,698	\$ 3,081,698				
Net Position as of Report Date			\$ 16,954,831			

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

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 383,124	40.33%	\$ 340,372	35.83%
Charges for Services	47,669,087	47,669,087	15,985,380	33.53%	14,797,223	33.69%
Investment Income	409,178	409,178	682,884	166.89%	114,267	57.88%
Contributions and Donations	-	-	-	-	10,000	-
Miscellaneous	100	100	-	0.00%	998	998.00%
Revenues without Use of Net Position	49,028,365	49,028,365	17,051,388	34.78%	15,262,860	33.87%
Use of Net Position	8,496,697	8,496,697	-	0.00%	-	-
TOTAL REVENUES	\$ 57,525,062	\$ 57,525,062	\$ 17,051,388	29.64%	\$ 15,262,860	33.87%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,515,062	\$ 13,710,071	23.84%	\$ 10,485,890	23.43%
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	\$ 57,525,062	\$ 13,710,071	23.83%	\$ 10,485,890	23.27%
Projected Net Position December 31	\$ 18,163,080	\$ 18,163,080				
Net Position as of Report Date			\$ 30,001,094			

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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 13,789,758	\$ 13,789,758	\$ 13,789,758			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 471,979	1.50%	\$ 318,684	1.03%
Investment Income	47,129	47,129	228,177	484.15%	31,299	176.03%
Miscellaneous	-	-	-	-	5,715	-
Revenues without Use of Net Position	31,436,140	31,436,140	700,156	2.23%	355,698	1.15%
Use of Net Position	1,415,580	1,343,893	-	0.00%	-	-
TOTAL REVENUES	\$ 32,851,720	\$ 32,780,033	\$ 700,156	2.14%	\$ 355,698	1.15%
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,922,847	\$ 481,395	25.04%	\$ 378,502	30.37%
Water Resources*	30,786,624	30,739,186	4,816,305	15.67%	5,524,598	19.27%
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	\$ 32,780,033	\$ 5,297,700	16.16%	\$ 5,903,100	19.04%
Projected Net Position December 31	\$ 12,374,178	\$ 12,445,865				
Net Position as of Report Date			\$ 9,192,214			

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

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 173,730,520	\$ 173,730,520	\$ 173,730,520			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 111,298,018	28.74%	\$ 99,796,523	27.94%
Investment Income	1,461,835	1,461,835	1,523,582	104.22%	262,314	43.49%
Contributions and Donations	21,769,507	21,769,507	9,543,705	43.84%	9,562,031	44.49%
Miscellaneous	50,000	50,000	51,775	103.55%	111,029	222.06%
Revenues without Use of Net Position	410,511,302	410,511,302	122,417,080	29.82%	109,731,897	28.93%
Use of Net Position	13,669,534	13,420,010	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 424,180,836	\$ 423,931,312	\$ 122,417,080	28.88%	\$ 109,731,897	27.09%
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,126,620	\$ 304,206	27.00%	\$ 295,487	30.63%
Water Resources*	422,441,216	422,191,692	131,097,292	31.05%	122,629,956	30.36%
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	\$ 423,931,312	\$ 131,401,498	31.00%	\$ 122,925,443	30.35%
Projected Net Position December 31	\$ 160,060,986	\$ 160,310,510				
Net Position as of Report Date			\$ 164,746,102			

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

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 13,984,104	\$ 13,984,104	\$ 13,984,104			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 128,012,021	\$ 35,654,596	27.85%	\$ 29,069,330	26.43%
Investment Income	201,394	201,394	158,921	78.91%	76,606	54.12%
Miscellaneous	341,227	341,227	157,407	46.13%	178,342	63.12%
TOTAL REVENUES	\$ 128,554,642	\$ 128,554,642	\$ 35,970,924	27.98%	\$ 29,324,278	25.97%
Appropriations:						
Communications	\$ 8,582,631	\$ 8,532,564	\$ 1,976,347	23.16%	\$ 1,316,247	17.14%
County Administration	4,103,849	4,103,849	716,774	17.47%	592,871	26.95%
Financial Services	13,814,838	13,640,217	3,828,196	28.07%	3,788,879	29.22%
Human Resources	6,719,490	6,610,633	1,572,499	23.79%	1,350,178	24.81%
Information Technology Services	68,256,200	67,819,783	13,591,196	20.04%	12,667,404	21.13%
Law	3,525,576	3,469,817	1,063,458	30.65%	931,013	26.89%
Support Services	21,003,558	20,949,423	6,063,052	28.94%	5,288,122	26.49%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,545,500	283,926	11.15%	313,356	24.83%
Total Non-Departmental	2,548,500	2,548,500	283,926	11.14%	313,356	24.77%
Appropriations without Working Capital Reserve	128,554,642	127,674,786	29,095,448	22.79%	26,248,070	23.24%
Working Capital Reserve	-	879,856	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 128,554,642	\$ 128,554,642	\$ 29,095,448	22.63%	\$ 26,248,070	23.24%
Projected Net Position December 31	\$ 13,984,104	\$ 14,863,960				
Net Position as of Report Date			\$ 20,859,580			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 2,250,395	\$ 750,131	33.33%	\$ 583,334	33.33%
Investment Income	64,278	64,278	57,511	89.47%	14,170	53.69%
Revenues without Use of Net Position	2,314,673	2,314,673	807,642	34.89%	597,504	33.64%
Use of Net Position	69,990	69,990	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,384,663	\$ 2,384,663	\$ 807,642	33.87%	\$ 597,504	25.64%
Appropriations:						
Financial Services	\$ 2,384,663	\$ 2,384,663	\$ 385,415	16.16%	\$ 544,622	23.37%
TOTAL APPROPRIATIONS	\$ 2,384,663	\$ 2,384,663	\$ 385,415	16.16%	\$ 544,622	23.37%
Projected Net Position December 31	\$ 978,421	\$ 978,421				
Net Position as of Report Date			\$ 1,470,638			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Fleet Management Fund (610)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 5,263,839	\$ 5,263,839	\$ 5,263,839			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 10,465,580	\$ 4,381,962	41.87%	\$ 3,615,058	36.20%
Investment Income	-	-	77,679	-	-	-
Miscellaneous	277,000	277,000	355,845	128.46%	259,989	93.86%
Other Financing Sources	-	-	21,585	-	9,200	-
TOTAL REVENUES	\$ 10,742,580	\$ 10,742,580	\$ 4,837,071	45.03%	\$ 3,884,247	37.84%
Appropriations:						
Support Services	\$ 9,908,667	\$ 9,885,569	\$ 3,398,617	34.38%	\$ 2,749,225	30.04%
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	179,580	33.33%	304,001	29.02%
Total Non-Departmental	566,739	566,739	179,580	31.69%	304,001	28.64%
Appropriations without Working Capital Reserve	10,475,406	10,452,308	3,578,197	34.23%	3,053,226	29.90%
Working Capital Reserve	267,174	290,272	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,742,580	\$ 10,742,580	\$ 3,578,197	33.31%	\$ 3,053,226	29.75%
Projected Net Position December 31	\$ 5,531,013	\$ 5,554,111				
Net Position as of Report Date			\$ 6,522,713			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 25,776,433	33.09%	\$ 24,643,844	31.95%
Investment Income	478,691	478,691	499,311	104.31%	119,142	50.23%
Miscellaneous	-	-	295,379	-	136,357	-
TOTAL REVENUES	\$ 78,379,078	\$ 78,379,078	\$ 26,571,123	33.90%	\$ 24,899,343	31.32%
Appropriations:						
Human Resources	\$ 78,019,035	\$ 77,987,130	\$ 22,235,188	28.51%	\$ 21,877,533	27.53%
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	77,997,130	22,235,188	28.51%	21,877,533	27.52%
Working Capital Reserve	350,043	381,948	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 78,379,078	\$ 78,379,078	\$ 22,235,188	28.37%	\$ 21,877,533	27.52%
Projected Net Position December 31	\$ 49,571,151	\$ 49,603,056				
Net Position as of Report Date			\$ 53,557,043			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Risk Management Fund (602)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 4,177,566	33.33%	\$ 3,756,677	33.33%
Investment Income	24,825	24,825	43,247	174.21%	25,836	37.14%
Miscellaneous	-	-	15	-	551	-
TOTAL REVENUES	\$ 12,557,525	\$ 12,557,525	\$ 4,220,828	33.61%	\$ 3,783,064	33.36%
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,393,170	\$ 7,031,581	61.72%	\$ 6,277,030	59.08%
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	11,403,170	7,031,581	61.66%	6,277,030	59.03%
Working Capital Reserve	1,154,355	1,154,355	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 12,557,525	\$ 12,557,525	\$ 7,031,581	55.99%	\$ 6,277,030	55.35%
Projected Net Position December 31	\$ 3,154,154	\$ 3,154,154				
Net Position as of Report Date			\$ (810,954)			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 04/30/2023	Actuals YTD as of 04/30/2023	% Actual to Current Budget	Actuals YTD as of 04/30/2022	% Actual to 04/30/2022 Budget
Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 1,500,331	33.33%	\$ 1,333,333	33.33%
Investment Income	127,630	127,630	181,242	142.01%	30,478	40.44%
Miscellaneous	-	-	18,373	-	6,713	-
Revenues without Use of Net Position	4,628,624	4,628,624	1,699,946	36.73%	1,370,524	33.63%
Use of Net Position	1,380,519	1,380,519	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,009,143	\$ 6,009,143	\$ 1,699,946	28.29%	\$ 1,370,524	24.27%
Appropriations:						
Human Resources	\$ 5,999,143	\$ 5,999,143	\$ 1,804,557	30.08%	\$ 1,650,920	29.29%
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	\$ 6,009,143	\$ 1,804,557	30.03%	\$ 1,650,920	29.24%
Projected Net Position December 31	\$ 7,676,854	\$ 7,676,854				
Net Position as of Report Date			\$ 8,952,762			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 4/30/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Use of Fund Balance	\$ 6,025,201	\$ 5,435,213	\$ (589,988)	To adjust budget for 90 day job vacancies.	\$ (589,988)	\$ (589,988)
<i>Total: General Fund</i>			(589,988)		(589,988)	(589,988)
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,616,839	1,325,929	(290,910)	To adjust budget for 90 day job vacancies.	(290,910)	(290,910)
<i>Total: Development and Enforcement Services District Fund</i>			(290,910)		(290,910)	(290,910)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	11,136,302	11,057,310	(78,992)	To adjust budget for 90 day job vacancies.	(78,992)	(78,992)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(78,992)		(78,992)	(78,992)
Police Services District Fund (106)						
Use of Fund Balance	15,672,686	15,465,468	(207,218)	To adjust budget for 90 day job vacancies.	(207,218)	(207,218)
<i>Total: Police Services District Fund</i>			(207,218)		(207,218)	(207,218)
The Exchange at Gwinnett TAD Fund (166)						
Use of Fund Balance	3,010,126	4,418,094	1,407,968	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
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
Police Special Justice Fund (070)						
Fines and Forfeitures	-	22,857	22,857	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	967	22,857
Use of Fund Balance	302,239	279,382	(22,857)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(967)	(22,857)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	158,489	158,489	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,316	158,489
Use of Fund Balance	512,866	354,377	(158,489)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,316)	(158,489)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	27,721	27,721	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,070	27,721
<i>Total: Sheriff Special Justice Fund</i>			27,721		4,070	27,721
Airport Operating Fund (520)						
Use of Net Position	427,846	418,911	(8,935)	To adjust budget for 90 day job vacancies.	(8,935)	(8,935)
<i>Total: Airport Operating Fund</i>			(8,935)		(8,935)	(8,935)
Stormwater Operating Fund (590)						
Use of Net Position	1,415,580	1,343,893	(71,687)	To adjust budget for 90 day job vacancies.	(71,687)	(71,687)
<i>Total: Stormwater Operating Fund</i>			(71,687)		(71,687)	(71,687)
Water and Sewer Operating Fund (501)						
Use of Net Position	13,669,534	13,420,010	(249,524)	To adjust budget for 90 day job vacancies.	(785,299)	(249,524)
<i>Total: Water and Sewer Operating Fund</i>			(249,524)		(785,299)	(249,524)
Total Revenue Budget Adjustments			\$ (61,565)		\$ (2,028,959)	\$ (61,565)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 4/30/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 3,920,202	\$ 3,798,132	\$ (122,070)	To adjust budget for 90 day job vacancies.	\$ (122,070)	\$ (122,070)
				Total: County Administration	(122,070)	(122,070)
Transportation	36,189,397	35,916,675	(272,722)	To adjust budget for 90 day job vacancies.	(272,722)	(272,722)
				Total: Transportation	(272,722)	(272,722)
Planning and Development	2,430,648	2,409,689	(20,959)	To adjust budget for 90 day job vacancies.	(20,959)	(20,959)
				Total: Planning and Development	(20,959)	(20,959)
Corrections	22,101,964	22,189,964	88,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	88,000
				Total: Corrections	-	88,000
Community Services	26,438,943	26,333,678	(105,265)	To adjust budget for 90 day job vacancies.	(105,265)	(105,265)
				Total: Community Services	(105,265)	(105,265)
Community Services - Elections	6,477,376	6,408,404	(68,972)	To adjust budget for 90 day job vacancies.	(68,972)	(68,972)
				Total: Community Services-Elections	(68,972)	(68,972)
Juvenile Court	6,066,954	6,874,454	807,500	Transfer from Non-Departmental: Court Interpreters Reserve	-	-
				Transfer from Non-Departmental: Court Reporters Reserve	-	93,800
				Transfer from Non-Departmental: Indigent Defense Reserve	-	503,200
				Reserves Transfer 1st 6 months	-	210,500
				Total: Juvenile Court	-	807,500
Child Advocacy & Juvenile Services	4,693,660	4,707,160	13,500	Reserves Transfer 1st 6 months	-	13,500
				Total: Child Advocacy & Juvenile Services	-	13,500
Sheriff	141,999,004	142,791,004	792,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	792,000
				Total: Sheriff	-	792,000
Judiciary	31,173,535	34,652,735	3,479,200	Transfer from Non-Departmental: Court Interpreters Reserve	-	355,500
				Transfer from Non-Departmental: Court Reporters Reserve	-	406,200
				Transfer from Non-Departmental: Indigent Defense Reserve	-	2,717,500
				Total: Judiciary	-	3,479,200
Probate Court	3,947,380	4,090,680	143,300	Transfer from Non-Departmental: Court Interpreters Reserve	-	9,000
				Transfer from Non-Departmental: Indigent Defense Reserve	-	134,300
				Total: Probate Court	-	143,300

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Contingency	1,628,000	1,571,092	(56,908)	Transfer to Medical Examiner	-	(56,908)
				Total: Contingency	-	(56,908)
Medical Examiner	1,654,744	1,711,652	56,908	Transfer from Contingency	-	56,908
				Total: Medical Examiner	-	56,908
Reserves - Court Interpreters	900,000	436,500	(463,500)	Reserves Transfer 1st 6 months	-	(463,500)
				Total: Reserves - Court Interpreters	-	(463,500)
Reserves - Court Reporters	1,250,000	625,000	(625,000)	Reserves Transfer 1st 6 months	-	(625,000)
				Total: Reserves - Court Reporters	-	(625,000)
Reserves - Indigent Defense	6,710,000	3,355,000	(3,355,000)	Reserves Transfer 1st 6 months	-	(3,355,000)
				Total: Reserves - Indigent Defense	-	(3,355,000)
Reserves - Prisoner Medical	1,760,000	880,000	(880,000)	Reserves Transfer 1st 6 months	-	(880,000)
				Total: Reserves - Prisoner Medical	-	(880,000)
			(5,323,500)	Total: Non-Departmental	-	(5,323,500)
<i>Total: General Fund</i>			(589,988)		(589,988)	(589,988)
Development and Enforcement Services District Fund (104)						
Planning and Development	17,807,958	17,517,048	(290,910)	To adjust budget for 90 day job vacancies.	(290,910)	(290,910)
				Total: Planning and Development	(290,910)	(290,910)
<i>Total: Development and Enforcement Services District Fund</i>			(290,910)		(290,910)	(290,910)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	166,723,946	166,644,954	(78,992)	To adjust budget for 90 day job vacancies.	(78,992)	(78,992)
				Total: Fire and Emergency Services	(78,992)	(78,992)
<i>Total: Fire and Emergency Services District Fund</i>			(78,992)		(78,992)	(78,992)
Police Services District Fund (106)						
Police Services	174,717,077	174,609,859	(107,218)	Transfer from Non-Departmental: Inmate Medical Reserve	-	100,000
				To adjust budget for 90 day job vacancies.	(207,218)	(207,218)
				Total: Police Services	(207,218)	(107,218)
Recorder's Court	1,788,445	1,922,145	133,700	Transfer from Non-Departmental: Indigent Defense Reserve	-	90,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	43,500
				Total: Recorder's Court	-	133,700
Solicitor General	858,513	863,513	5,000	Transfer from Non-Departmental: Court Reporters Reserve	-	5,000
				Total: Solicitor General	-	5,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental	11,537,801	11,299,101	(238,700)	Transfer to Recorder's Court - From Indigent Defense Reserve	-	(90,200)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(43,500)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(5,000)
				Transfer to Police Services - From Inmate Medical Reserve	-	(100,000)
				Total: Non-Departmental	-	(238,700)
<i>Total: Police Services District Fund</i>			(207,218)		(207,218)	(207,218)
Recreation Fund (105)						
Community Services	50,154,729	49,885,997	(268,732)	To adjust budget for 90 day job vacancies.	(268,732)	(268,732)
Contribution To Fund Balance	1,487,179	1,755,911	268,732	To adjust budget for 90 day job vacancies.	268,732	268,732
<i>Total: Recreation Fund</i>			-		-	-
The Exchange at Gwinnett TAD Fund (166)						
Planning and Development	3,010,126	4,418,094	1,407,968	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
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	167,721	27,721	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,070	27,721
<i>Total: Sheriff Special Justice Fund</i>			27,721		4,070	27,721
Airport Operating Fund (520)						
Transportation	2,274,846	2,265,911	(8,935)	To adjust budget for 90 day job vacancies.	(8,935)	(8,935)
<i>Total: Airport Operating Fund</i>			(8,935)		(8,935)	(8,935)
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)	(24,249)
				Total: Planning and Development	(24,249)	(24,249)
Water Resources	30,786,624	30,739,186	(47,438)	To adjust budget for 90 day job vacancies.	(47,438)	(47,438)
				Total: Water Resources	(47,438)	(47,438)
<i>Total: Stormwater Operating Fund</i>			(71,687)		(71,687)	(71,687)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Water Resources	422,441,216	422,191,692	(249,524)	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
				To adjust budget for 90 day job vacancies.	(785,299)	(785,299)
				Total: Water Resources	(785,299)	(249,524)
<i>Total: Water and Sewer Operating Fund</i>			(249,524)		(785,299)	(249,524)
Administrative Support Fund (665)						
Communications	8,582,631	8,532,564	(50,067)	To adjust budget for 90 day job vacancies.	(50,067)	(50,067)
				Total: Communications	(50,067)	(50,067)
Financial Services	13,814,838	13,640,217	(174,621)	To adjust budget for 90 day job vacancies.	(174,621)	(174,621)
				Total: Financial Services	(174,621)	(174,621)
Human Resources	6,719,490	6,610,633	(108,857)	To adjust budget for 90 day job vacancies.	(108,857)	(108,857)
				Total: Human Resources	(108,857)	(108,857)
Information Technology	68,256,200	67,819,783	(436,417)	To adjust budget for 90 day job vacancies.	(436,417)	(436,417)
				Total: Information Technology	(436,417)	(436,417)
Law	3,525,576	3,469,817	(55,759)	To adjust budget for 90 day job vacancies.	(55,759)	(55,759)
				Total: Law	(55,759)	(55,759)
Support Services	21,003,558	20,949,423	(54,135)	To adjust budget for 90 day job vacancies.	(54,135)	(54,135)
				Total: Support Services	(54,135)	(54,135)
Working Capital Reserve	-	879,856	879,856	To adjust budget for 90 day job vacancies.	879,856	879,856
				Total: Working Capital Reserve	879,856	879,856
<i>Total: Administrative Support Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	78,019,035	77,987,130	(31,905)	To adjust budget for 90 day job vacancies.	(31,905)	(31,905)
Working Capital Reserve	350,043	381,948	31,905	To adjust budget for 90 day job vacancies.	31,905	31,905
<i>Total: Group Self-Insurance Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (61,565)		\$ (2,028,959)	\$ (61,565)