



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
DECEMBER 31, 2023
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: February 2, 2024

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

This report, which includes unaudited information for 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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Service District Funds	Page 5
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EXECUTIVE SUMMARY

Budget Amendment

Included in this report is a fiscal year 2023 budget amendment adopted on December 12, 2023, at a regularly scheduled Board of Commissioners business meeting. Budgets were amended based on anticipated receipts and appropriations.

Fiscal Year 2023 Preliminary Operating Results

Preliminary results for fiscal year 2023 indicate that all operating funds have finished the year in a favorable position.

The Department of Financial Services will continue to post accounting transactions through the end of the external, independent audit. Estimates have been posted for major items, but as the audit is completed, additional entries may be required. Audited financial statements for fiscal year 2023 will be presented in the Annual Comprehensive Financial Report in June.

Property tax revenues across all operating funds were up \$92.9 million, or 14 percent, over last year. The increase is due to property tax digest growth.

Annual Notices of Assessment were mailed to all owners of residential and commercial real property on April 07, 2023. During the 45-day appeal period, taxpayers filed 20,726 residential and commercial real property tax appeals, a 46 percent increase from the number of real property appeals filed last year. As of January 31, 2024, 98 percent of the appeals have been settled.

Investment income across all operating funds was up approximately \$22 million compared to last year. This was primarily due to a favorable investment environment with higher interest rates compared to the previous year.

Intangible recording taxes and real estate transfer taxes were down approximately \$5 million, or 32 percent lower than last year in the funds that receive them –General, Development and Enforcement, Fire and EMS, Police, Recreation, and Economic Development Tax Funds. This is due to decreases in real estate activity.

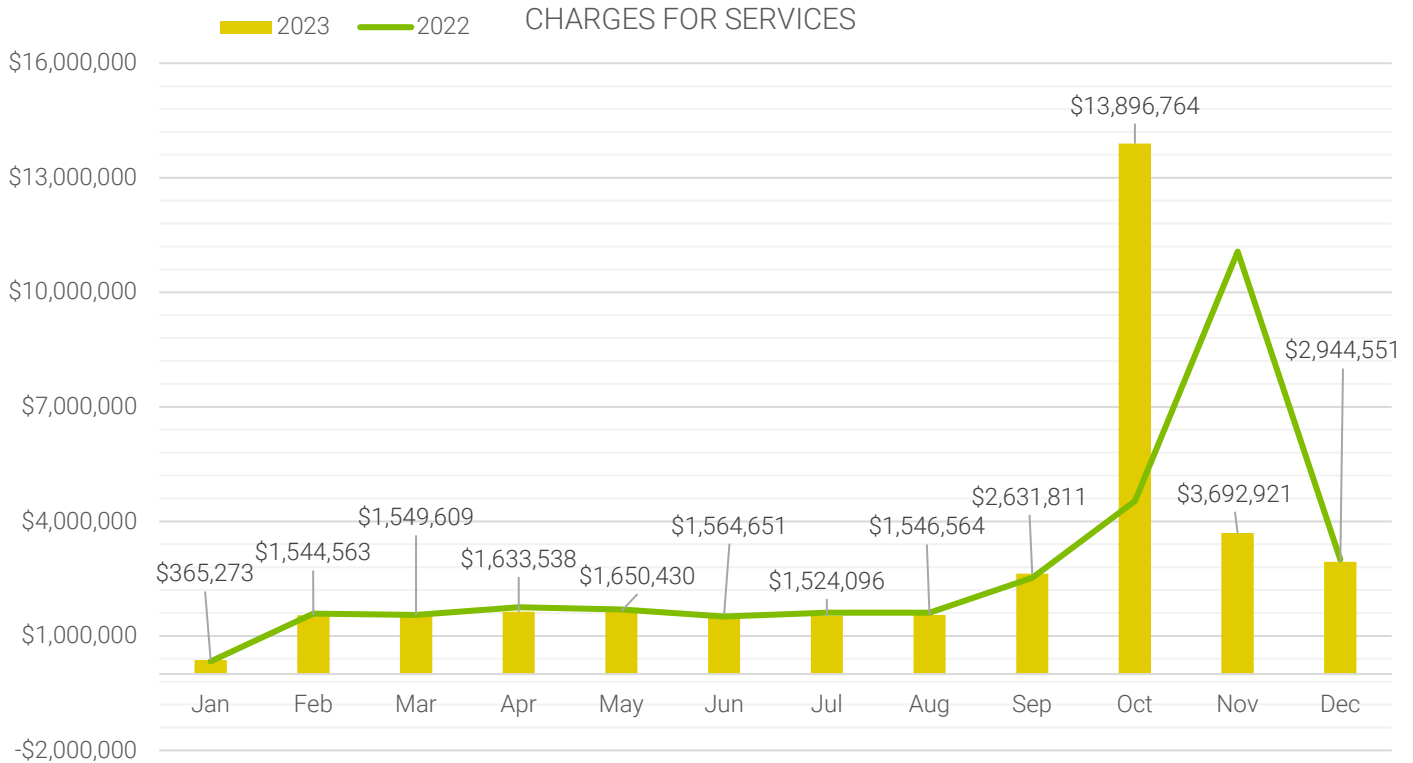
2023 External Audit

The annual external audit will begin on February 12, 2024. The audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's Annual Comprehensive Financial Report are fairly represented. The audit typically lasts approximately five months, beginning in February and ending in June.

GENERAL FUND (PAGE 11)

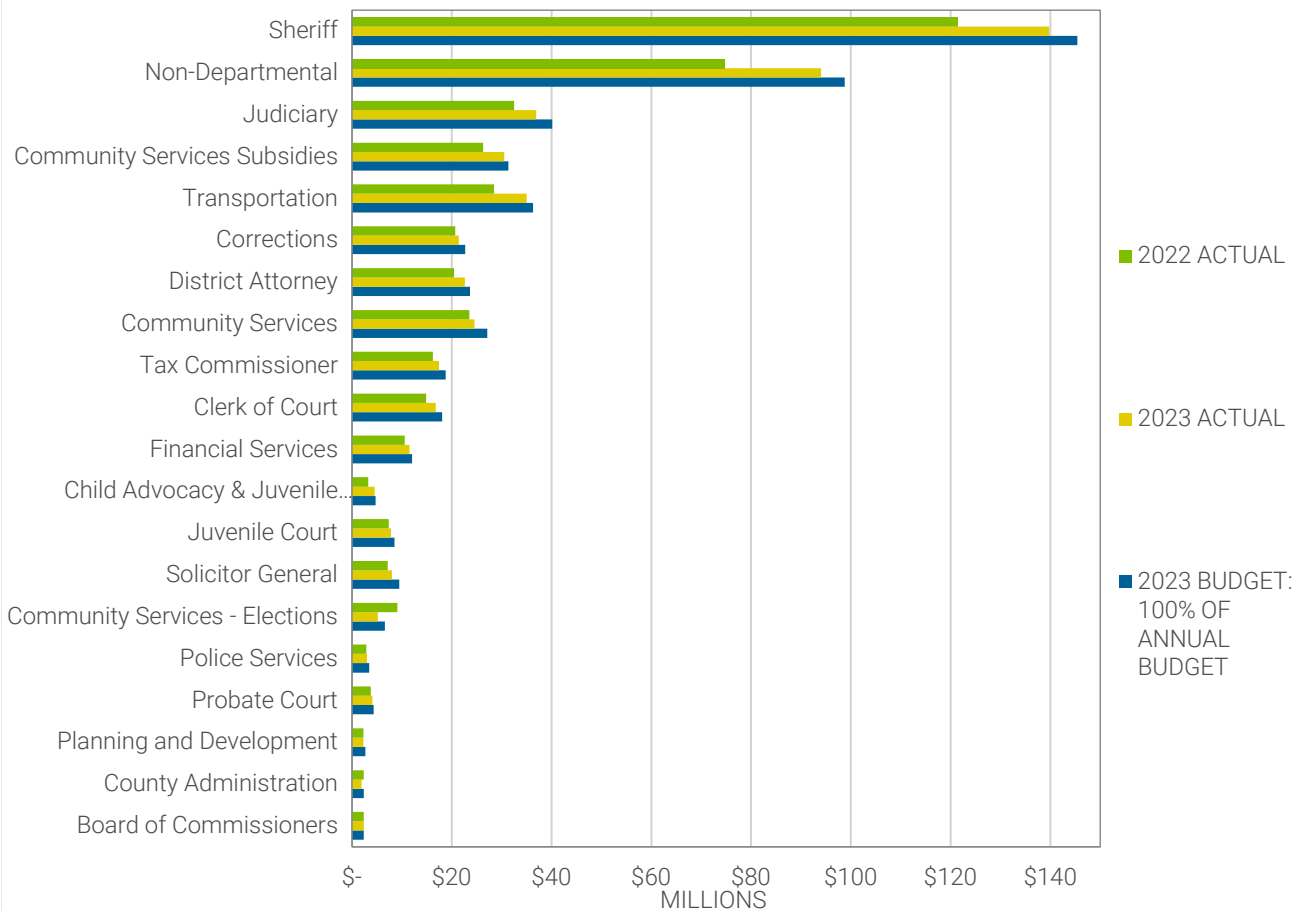
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

The main revenue source for the General Fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services revenue is another major revenue category in the General Fund. In the chart below, the yellow bars are 2023 monthly revenues, and the green line represents monthly collections for 2022.



Last year, there were significant increases in monthly collections around the property tax due date of November 1, 2022. The increases in 2023 are showing earlier than last year, due to an October 15 due date. Total Charges for Services revenue in 2023 was approximately \$34.5 million. This is around \$1.8 million or 6 percent higher than in 2022, which is due to property tax digest growth. Also, please note that January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year.

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



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

Sheriff’s expenditures are approximately \$18.3 million higher in comparison to the same time last year. This is primarily due to increases in medical contract expenses, additional payments for medications, and a new contract for inmate housing and transport.

Non-Departmental expenses are approximately \$19.3 million higher in comparison to 2022. This is primarily due to a \$34 million increase in contributions to capital in December 2023.

Transportation expenses are up about \$6.6 million or 23% in comparison to 2022. This is primarily due to an increase in expenses for road services, contributions to capital for vehicles and personal services.

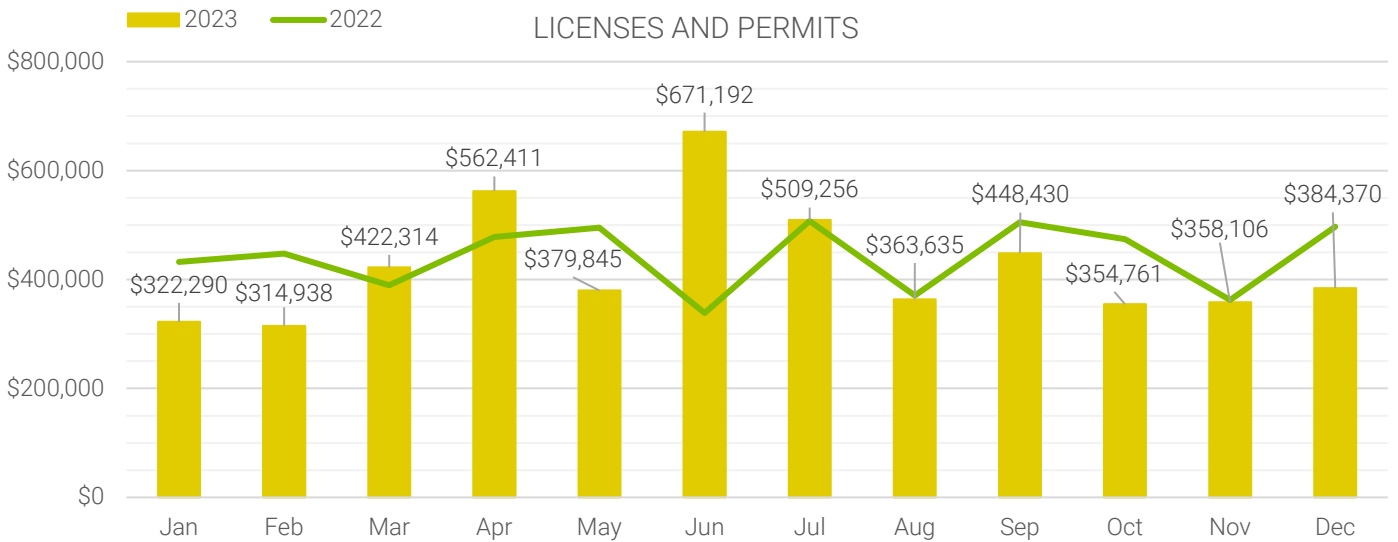
Community Services Subsidies expenditures are approximately \$4.3 million higher in comparison to the same time last year, due to an increase in library, Atlanta Regional Commission, Board of Health subsidies, and Healthcare Initiative.

Community Services – Elections is below budget and expenditures are approximately \$3.9 million lower in comparison to last year. This is mainly attributed to 2023 being a non-election year.

DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

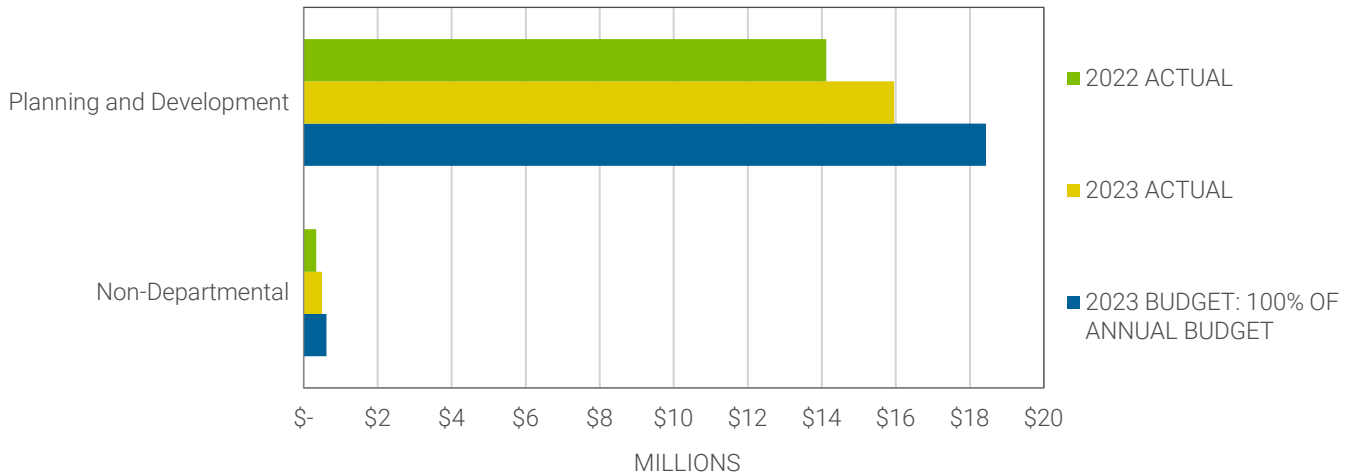
The County is responsible for providing short-term planning and code enforcement services within the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County.

The main revenue source for the Development and Enforcement Services District is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund, shown in the chart below. The yellow bars are 2023 monthly revenues, and the green line represents monthly collections for 2022. Through December, Licenses and Permits revenue is down approximately \$206,000 or 4 percent. This is attributed to a decrease in building permits for most of the year.



Additionally, year-to-date Charges for Services revenue is down approximately \$219,000 or 22 percent when compared to last year, and is under budget by approximately 22 percent. This is mainly due to a decrease in land development permits.

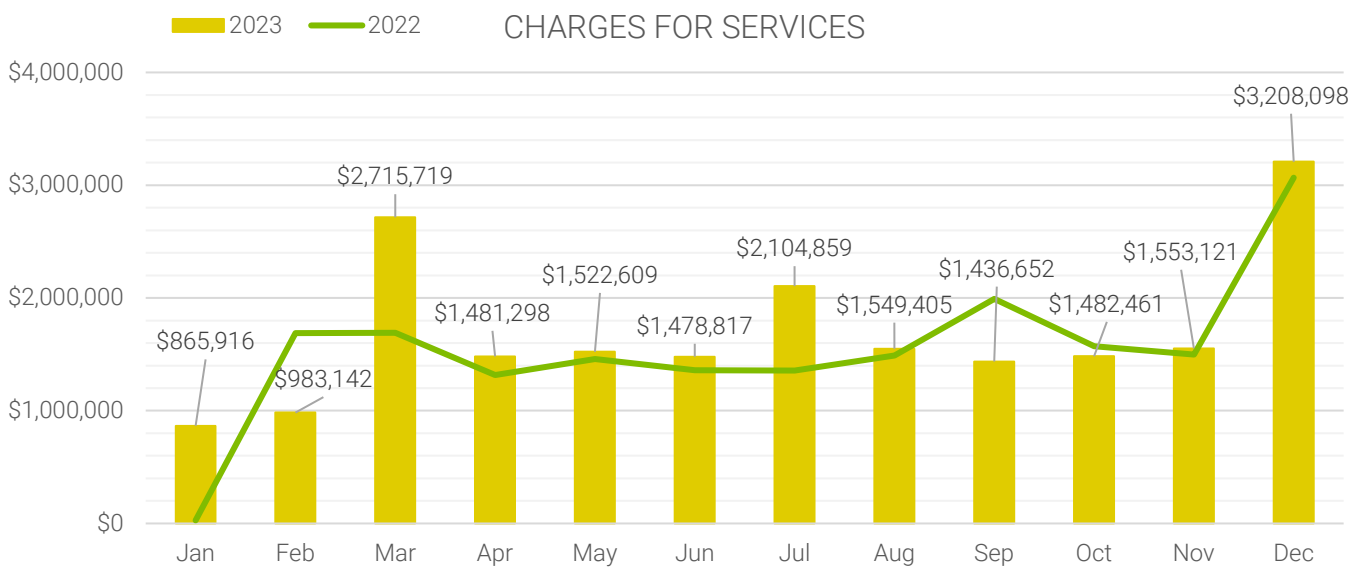
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
DECEMBER 2022 – 2023 YTD EXPENDITURES



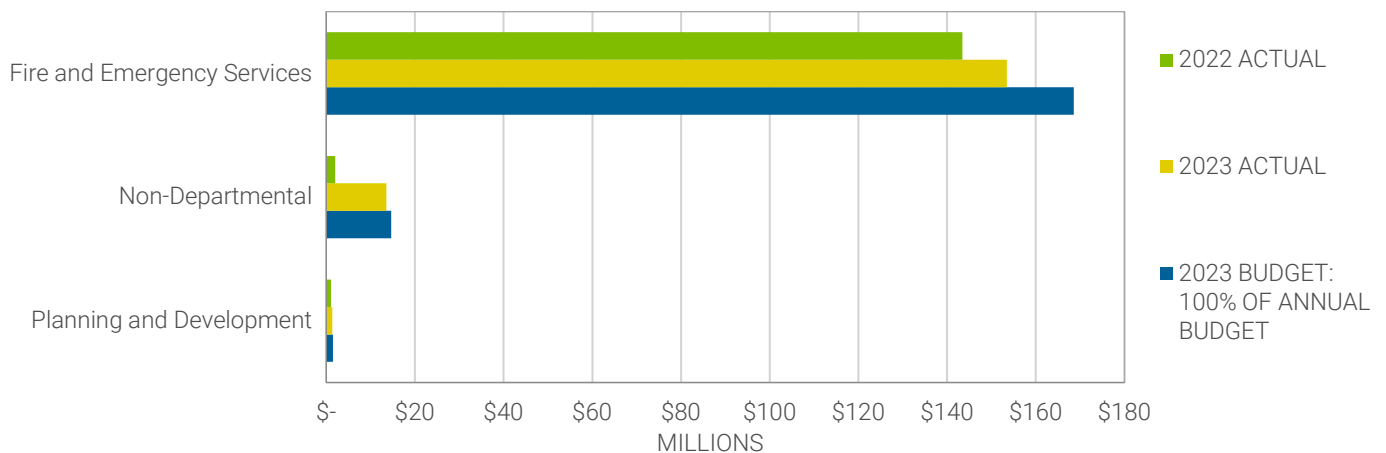
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. The yellow bars are monthly 2023 revenues, and the green line represents monthly collections for 2022. Through December, Charges for Services revenue, which primarily consists of ambulance transport fees, is up approximately \$1.9 million. This is mainly attributed to additional payments received from the federal government in January, March, and July to supplement Medicaid payments for ambulance services.



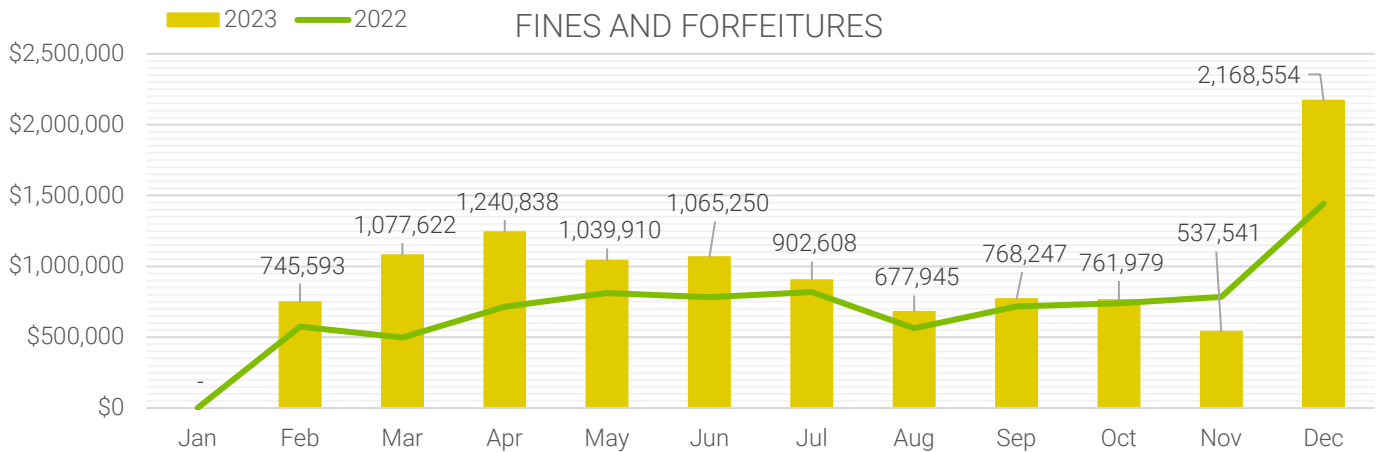
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
DECEMBER 2022 – 2023 YTD EXPENDITURES



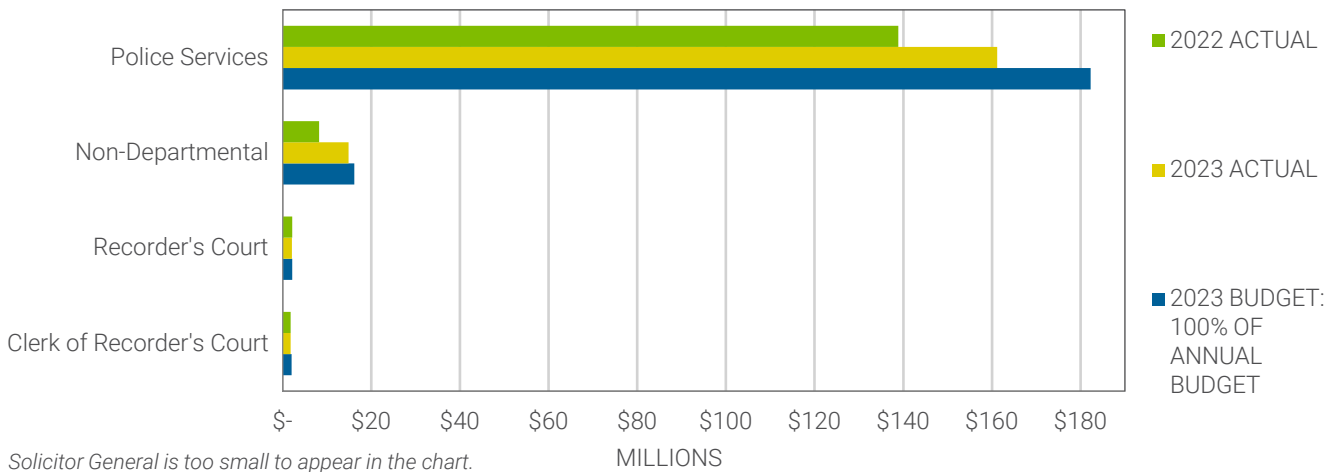
POLICE SERVICES DISTRICT FUND (PAGE 16)

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

The main revenue source for the Police Services District is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. Through December, Fines and Forfeitures are up approximately \$2.5 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
DECEMBER 2022 – 2023 YTD EXPENDITURES



Police Services District Fund expenses are up approximately \$28.9 million when compared to last year. This is primarily due to higher personnel costs, increased contributions for vehicle replacements, school zone enforcement costs, 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
DECEMBER 2022 – 2023 YTD REVENUES AND EXPENSES



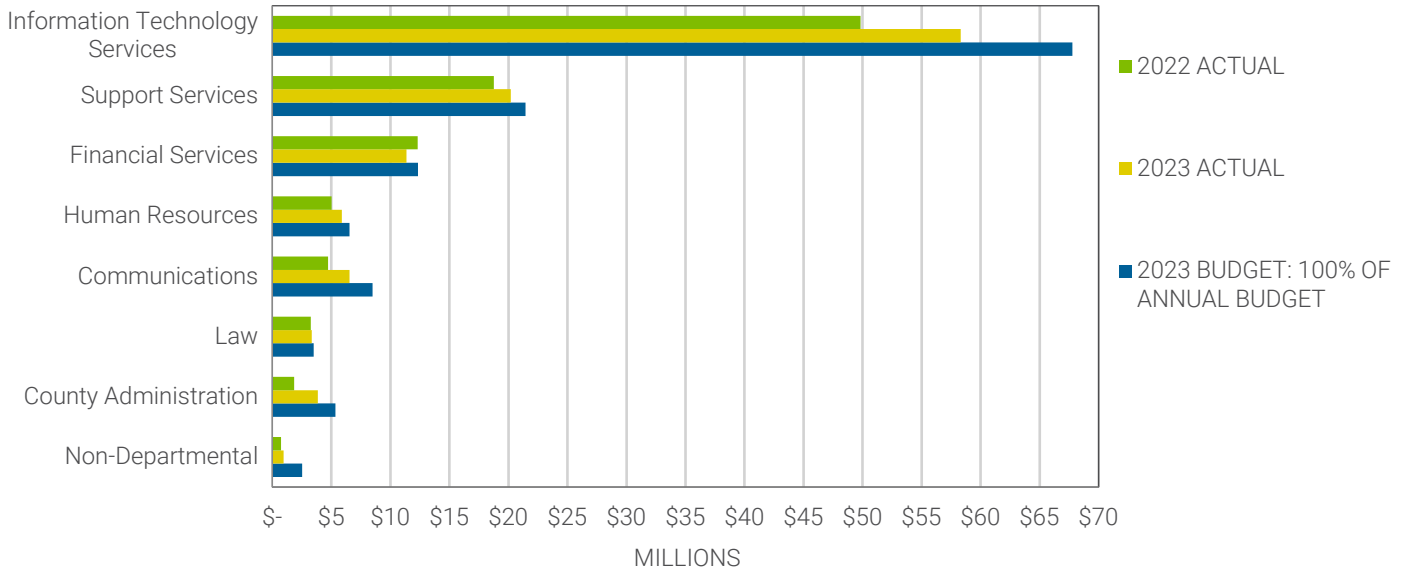
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$24.4 million, or 6 percent, compared to last year. The increase is primarily due to water and sewer rate increases that went into effect in January 2023, as well as increased consumption.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$19.2 million, or 5 percent, compared to last year. This is mainly due to increases in chemicals, personnel services, and industrial repairs and maintenance costs. However, expenses in the Water and Sewer Operating Fund are approximately \$5 million under budget. This is mainly due to underutilization in areas such as professional services and utility costs.

ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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

ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
DECEMBER 2022 - 2023 YTD EXPENSES

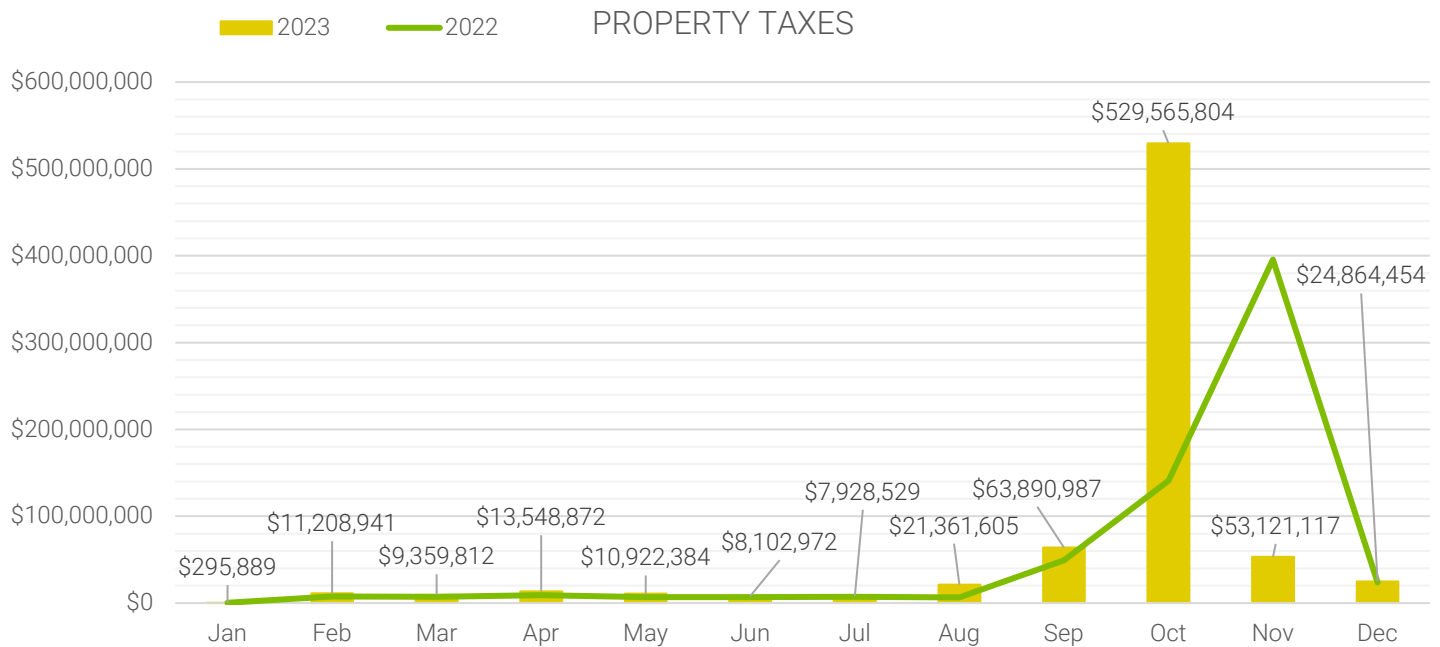


Information Technology Services' expenses for 2023 are up approximately \$8.5 million, or 17 percent, compared to last year. This is primarily due to increased costs for technology consulting services and supply costs for computer replacement. Some of the expenses for 2023 were offset by the \$836,000 ARPA grant reimbursement.

RECURRING ITEMS

Property Taxes

The County collects property taxes in the fall to fund services for the current year. Through December, property tax revenue across all funds is up by approximately \$92.9 million or 14 percent, compared to the same time last year, mainly due to property tax digest growth. Those funds are General, Development & Enforcement, Fire & EMS, Police, Recreation, and Economic Development Tax Funds. Some special assessments are also included on property tax bills. Those collections are reflected in the Speed Hump, Street Lighting, and Stormwater Funds. The one-time Homeowner Tax Relief Grant was received from the state in November and applied to the General and Recreation Funds in the amount of \$21 million and \$3 million, respectively.



The chart above shows the monthly collections of property taxes across all funds. The green line represents 2022 collections and shows most property taxes were collected around the due date of November 1, 2022. However, with an earlier due date in 2023, higher collections are showing in the month of October.

Also, when reviewing the chart, please note that January has lower receipts than other months and its bar is barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year.

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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 229,423,333	\$ 229,423,333	\$ 229,423,333			
Revenues:						
Taxes	\$ 413,318,092	\$ 432,892,092	\$ 439,159,679	101.45%	\$ 394,542,884	96.59%
Licenses and Permits	5,263,365	5,263,365	5,372,528	102.07%	5,407,752	104.03%
Intergovernmental	4,012,581	4,207,958	4,451,589	105.79%	5,027,416	113.82%
Charges for Services	31,466,356	31,466,356	34,544,770	109.78%	32,743,658	105.87%
Fines and Forfeitures	3,201,175	3,201,175	3,085,534	96.39%	3,587,186	150.09%
Investment Income	1,173,830	7,006,362	7,692,291	109.79%	2,254,149	909.21%
Contributions and Donations	87,250	103,675	28,135	27.14%	27,440	28.53%
Miscellaneous	1,763,192	1,763,192	2,685,611	152.32%	3,000,203	189.30%
Other Financing Sources	-	43,249	147,334	340.66%	1,161,831	149.50%
Revenues without Use of Fund Balance	460,285,841	485,947,424	497,167,471	102.31%	447,752,519	98.60%
Use of Fund Balance	6,025,201	33,732,803	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 466,311,042	\$ 519,680,227	\$ 497,167,471	95.67%	\$ 447,752,519	94.73%
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,337,732	\$ 2,322,608	99.35%	\$ 2,354,035	99.17%
Communications	-	689,942	364,548	52.84%	-	-
County Administration	3,920,202	2,328,284	1,916,069	82.30%	2,339,511	82.98%
Financial Services	11,728,246	12,067,903	11,554,747	95.75%	10,539,128	95.44%
Tax Commissioner	18,396,689	18,765,573	17,396,866	92.71%	16,187,897	96.67%
Transportation	36,189,397	36,299,356	35,015,078	96.46%	28,451,233	95.57%
Planning and Development	2,430,648	2,659,687	2,310,939	86.89%	2,273,276	76.85%
Police Services	3,339,838	3,421,682	2,977,396	87.02%	2,869,281	75.18%
Corrections	22,101,964	22,657,921	21,399,672	94.45%	20,698,964	96.19%
Community Services	26,438,943	27,134,772	24,559,821	90.51%	23,490,191	94.16%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,192,442	1,192,442	100.00%	1,069,266	98.16%
Board of Health	2,500,000	2,500,000	2,500,000	100.00%	2,074,641	100.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	235,088	100.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	660,638	100.00%
Food Insecurity	150,000	150,000	137,204	91.47%	149,500	99.67%
Forestry	7,358	7,358	7,358	100.00%	7,358	84.59%
Healthcare Initiative	400,000	400,000	400,000	100.00%	-	-
Homelessness Prevention	500,000	500,000	331,674	66.33%	600,000	100.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	1,133,229	92.14%	1,021,616	79.68%
Library Subsidy	22,901,495	22,901,495	22,901,495	100.00%	19,401,495	100.00%
Mental Health	1,043,341	1,043,341	1,043,341	100.00%	1,043,341	100.00%
Total Community Services Subsidies	31,360,301	31,370,301	30,542,469	97.36%	26,262,943	96.93%
Community Services - Elections	6,477,376	6,608,136	5,167,434	78.20%	9,087,927	38.04%

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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Juvenile Court	6,066,954	8,539,174	7,778,403	91.09%	7,359,418	94.07%
Child Advocacy & Juvenile Services	4,693,660	4,725,160	4,528,691	95.84%	3,248,111	99.03%
Sheriff	141,999,004	145,402,633	139,761,159	96.12%	121,475,706	92.37%
Clerk of Court	17,089,628	18,044,498	16,779,829	92.99%	14,859,536	94.73%
Judiciary	31,173,535	40,153,560	36,953,469	92.03%	32,488,680	95.84%
Probate Court	3,947,380	4,316,211	4,092,771	94.82%	3,750,628	91.21%
District Attorney	23,044,949	23,650,130	22,639,552	95.73%	20,465,899	96.05%
Solicitor General	9,288,824	9,451,733	7,993,094	84.57%	7,159,404	86.58%
Support Services	255,112	261,112	258,750	99.10%	245,127	95.40%
Non-Departmental:						
Contingency	1,628,000	1,449,788	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	900,000	100.00%	650,000	100.00%
Contribution to Capital	23,716,495	68,008,286	68,008,286	100.00%	47,857,801	100.00%
Contribution to Local Transit	18,500,000	18,500,000	18,500,000	100.00%	19,214,755	100.00%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	1,654,744	1,718,801	1,709,177	99.44%	1,591,144	99.78%
Partnership Gwinnett	500,000	500,000	500,000	100.00%	500,000	100.00%
Pauper Burial	175,000	175,000	129,435	73.96%	105,310	60.18%
Reserves - Compensation	1,300,000	1,258,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	147,800	-	0.00%	-	0.00%
Reserves - Court Reporters	1,250,000	562,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	81,000	81,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,710,000	222,975	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	100,000	50.00%
Reserves - Prisoner Medical	1,760,000	-	-	-	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	3,009,524	86.52%	2,866,042	88.49%
Other Governmental Agencies	115,000	175,000	134,666	76.95%	544,258	93.68%
Other Miscellaneous	204,000	242,155	144,793	59.79%	308,242	81.58%
Total Non-Departmental	64,247,661	98,794,727	94,035,881	95.18%	74,737,552	94.00%
TOTAL APPROPRIATIONS	\$ 466,311,042	\$ 519,680,227	\$ 490,349,246	94.36%	\$ 430,344,447	91.05%
Projected Fund Balance December 31	\$ 223,398,132	\$ 195,690,530				
Fund Balance as of Report Date			\$ 236,241,558			

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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 14,044,491	\$ 14,044,491	\$ 14,044,491			
Revenues:						
Taxes	\$ 10,722,515	\$ 11,364,515	\$ 11,686,603	102.83%	\$ 10,228,032	96.31%
Licenses and Permits	4,933,120	4,933,120	5,091,549	103.21%	5,297,656	141.18%
Intergovernmental	45,000	45,000	63,156	140.35%	85,438	149.64%
Charges for Services	1,002,275	1,002,275	781,688	77.99%	1,000,251	128.06%
Investment Income	103,209	500,000	587,900	117.58%	193,805	387.04%
Miscellaneous	-	-	21,452	-	21,411	-
Revenues without Use of Fund Balance	16,806,119	17,844,910	18,232,348	102.17%	16,826,593	110.26%
Use of Fund Balance	1,616,839	1,202,316	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,422,958	\$ 19,047,226	\$ 18,232,348	95.72%	\$ 16,826,593	108.13%
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 18,432,226	\$ 15,951,543	86.54%	\$ 14,122,467	93.66%
Non-Departmental:						
Cultural and Artistic Design	-	-	-	-	75,000	100.00%
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	500,000	93.28%	269,000	75.88%
Total Non-Departmental	615,000	615,000	500,000	81.30%	344,000	71.15%
TOTAL APPROPRIATIONS	\$ 18,422,958	\$ 19,047,226	\$ 16,451,543	86.37%	\$ 14,466,467	92.96%
Projected Fund Balance December 31	\$ 12,427,652	\$ 12,842,175				
Fund Balance as of Report Date			\$ 15,825,296			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 81,814,202	\$ 81,814,202	\$ 81,814,202			
Revenues:						
Taxes	\$ 143,376,500	\$ 150,761,500	\$ 152,454,644	101.12%	\$ 133,759,194	93.54%
Licenses and Permits	1,070,000	1,070,000	1,070,236	100.02%	1,098,269	120.29%
Intergovernmental	584,000	584,000	857,246	146.79%	1,249,925	108.38%
Charges for Services	16,287,660	17,538,660	20,382,095	116.21%	18,514,606	107.36%
Investment Income	346,506	2,100,000	2,965,656	141.22%	689,894	689.87%
Contributions and Donations	-	-	1,105	-	2,504	-
Miscellaneous	3,000	3,000	189,649	6,321.63%	217,696	10,884.80%
Revenues without Use of Fund Balance	161,667,666	172,057,160	177,920,631	103.41%	155,532,088	95.77%
Use of Fund Balance	11,136,302	12,617,581	-	0.00%	-	-
TOTAL REVENUES	\$ 172,803,968	\$ 184,674,741	\$ 177,920,631	96.34%	\$ 155,532,088	95.77%
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,477,267	\$ 1,361,944	92.19%	\$ 1,110,870	98.07%
Fire and Emergency Services	166,723,946	168,545,672	153,445,547	91.04%	143,446,205	96.31%
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	13,915,802	13,570,802	97.52%	2,000,000	68.49%
Total Non-Departmental	4,651,802	14,651,802	13,570,802	92.62%	2,000,000	61.88%
TOTAL APPROPRIATIONS	\$ 172,803,968	\$ 184,674,741	\$ 168,378,293	91.18%	\$ 146,557,075	90.24%
Projected Fund Balance December 31	\$ 70,677,900	\$ 69,196,621				
Fund Balance as of Report Date			\$ 91,356,540			

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Loganville EMS District Fund (103)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 14,000	\$ 15,779	112.71%	\$ 6,306	413.78%
Revenues without Use of Fund Balance	5,378	14,000	15,779	112.71%	6,306	413.78%
Use of Fund Balance	71,864	63,459	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,459	\$ 15,779	20.37%	\$ 6,306	10.15%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,459	\$ 75,478	97.44%	\$ 54,599	87.85%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,459	\$ 75,478	97.44%	\$ 54,599	87.85%
Projected Fund Balance December 31	\$ 466,891	\$ 475,296				
Fund Balance as of Report Date			\$ 479,056			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 107,471,422	\$ 107,471,422	\$ 107,471,422			
Revenues:						
Taxes	\$ 106,680,192	\$ 111,454,792	\$ 114,254,878	102.51%	\$ 99,991,827	95.59%
Insurance Premium Taxes	51,705,000	59,023,476	59,023,476	100.00%	54,680,954	100.00%
Intergovernmental	276,000	585,000	620,307	106.04%	870,214	103.29%
Charges for Services	2,001,000	1,001,000	1,185,847	118.47%	1,243,340	119.70%
Fines and Forfeitures	13,547,506	11,063,506	10,986,086	99.30%	8,449,521	106.63%
Investment Income	514,989	3,000,000	3,371,599	112.39%	1,010,330	601.36%
Miscellaneous	477,388	477,388	726,633	152.21%	654,770	215.76%
Revenues without Use of Fund Balance	175,202,075	186,605,162	190,168,826	101.91%	166,900,956	98.43%
Use of Fund Balance	15,672,686	16,846,753	-	0.00%	-	-
TOTAL REVENUES	\$ 190,874,761	\$ 203,451,915	\$ 190,168,826	93.47%	\$ 166,900,956	98.43%
Appropriations:						
Police Services	\$ 174,717,077	\$ 182,270,771	\$ 161,205,997	88.44%	\$ 138,855,719	90.34%
Recorder's Court	1,788,445	2,166,347	2,076,314	95.84%	2,154,786	96.08%
Solicitor General	858,513	874,040	640,104	73.24%	648,531	65.08%
Clerk of Recorder's Court	1,972,925	1,989,956	1,788,853	89.89%	1,771,553	92.66%
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	15,322,801	14,857,501	96.96%	8,195,331	87.81%
Total Non-Departmental	11,537,801	16,150,801	14,857,501	91.99%	8,195,331	84.41%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 203,451,915	\$ 180,568,768	88.75%	\$ 151,625,920	89.42%
Projected Fund Balance December 31	\$ 91,798,736	\$ 90,624,669				
Fund Balance as of Report Date			\$ 117,071,482			

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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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 29,395,684	\$ 29,395,684	\$ 29,395,684			
Revenues:						
Taxes	\$ 45,577,378	\$ 47,845,378	\$ 48,438,992	101.24%	\$ 42,505,481	94.67%
Intergovernmental	182,000	182,000	304,637	167.38%	543,468	236.29%
Charges for Services	4,345,723	4,345,723	4,120,394	94.81%	3,204,694	68.46%
Investment Income	129,363	1,000,000	1,010,905	101.09%	287,066	533.60%
Contributions and Donations	400	33,975	33,597	98.89%	-	0.00%
Miscellaneous	2,446,497	2,448,597	2,918,877	119.21%	2,677,360	110.89%
Other Financing Sources	21,930	21,930	21,930	100.00%	21,930	68.68%
Revenues without Use of Fund Balance	52,703,291	55,877,603	56,849,332	101.74%	49,239,999	94.13%
Use of Fund Balance	-	6,096,516	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 52,703,291	\$ 61,974,119	\$ 56,849,332	91.73%	\$ 49,239,999	88.80%
Appropriations:						
Community Services	\$ 50,154,729	\$ 50,912,736	\$ 49,125,095	96.49%	\$ 41,251,576	80.72%
Support Services	35,440	41,940	34,538	82.35%	10,065	29.07%
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	10,906,443	10,629,943	97.46%	4,232,687	99.65%
Total Non-Departmental	1,025,943	11,019,443	10,629,943	96.47%	4,232,687	98.15%
Appropriations without Contribution to Fund Balance	51,216,112	61,974,119	59,789,576	96.48%	45,494,328	82.04%
Contribution to Fund Balance	1,487,179	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 52,703,291	\$ 61,974,119	\$ 59,789,576	96.48%	\$ 45,494,328	82.04%
Projected Fund Balance December 31	\$ 30,882,863	\$ 23,299,168				
Fund Balance as of Report Date			\$ 26,455,440			

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Economic Development Tax Fund (160)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 14,142,387	\$ 14,543,925	102.84%	\$ 12,728,867	95.68%
Intergovernmental	55,000	55,000	78,485	142.70%	112,537	160.77%
Investment Income	-	500,000	625,245	125.05%	113,412	-
Revenues without Use of Fund Balance	13,479,387	14,697,387	15,247,655	103.74%	12,954,816	96.87%
Use of Fund Balance	4,636,513	3,424,567	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,121,954	\$ 15,247,655	84.14%	\$ 12,954,816	87.74%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,121,954	\$ 11,697,720	64.55%	\$ 7,975,605	54.01%
Total Non-Departmental	18,115,900	18,121,954	11,697,720	64.55%	7,975,605	54.01%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,121,954	\$ 11,697,720	64.55%	\$ 7,975,605	54.01%
Projected Fund Balance December 31	\$ 8,537,020	\$ 9,748,966				
Fund Balance as of Report Date			\$ 16,723,468			

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Gwinnett Place TAD Fund (165)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ 2,500,000	\$ 2,175,478	87.02%	\$ 1,717,743	194.76%
Investment Income	-	200,000	243,440	121.72%	38,678	-
Miscellaneous	-	-	20,000	-	-	-
TOTAL REVENUES	\$ -	\$ 2,700,000	\$ 2,438,918	90.33%	\$ 1,756,421	199.15%
Appropriations:						
Planning and Development	\$ -	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	-	100,000	-	0.00%	-	-
Contribution to Fund Balance	-	2,600,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 2,700,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 5,007,887	\$ 7,607,887				
Fund Balance as of Report Date			\$ 7,446,805			

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Indian Trail TAD Fund (162)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ 2,339,000	\$ 2,268,421	96.98%	\$ 1,440,313	112.68%
Investment Income	-	175,000	203,746	116.43%	66,639	-
TOTAL REVENUES	\$ -	\$ 2,514,000	\$ 2,472,167	98.34%	\$ 1,506,952	117.89%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	2,514,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 2,514,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 5,569,025	\$ 8,083,025				
Fund Balance as of Report Date			\$ 8,041,192			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ 6,269,000	\$ 5,835,938	93.09%	\$ 4,668,081	96.31%
Investment Income	-	750,000	874,358	116.58%	215,992	-
TOTAL REVENUES	\$ -	\$ 7,019,000	\$ 6,710,296	95.60%	\$ 4,884,073	100.77%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	7,019,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 7,019,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 18,047,905	\$ 25,066,905				
Fund Balance as of Report Date			\$ 24,758,201			

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Lake Lucerne TAD Fund (164)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ 1,239,000	\$ 1,152,022	92.98%	\$ 861,329	316.97%
Investment Income	-	20,000	37,191	185.96%	6,267	-
TOTAL REVENUES	\$ -	\$ 1,259,000	\$ 1,189,213	94.46%	\$ 867,596	319.27%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	1,259,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 1,259,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 1,447,956	\$ 2,706,956				
Fund Balance as of Report Date			\$ 2,637,169			

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Park Place TAD Fund (163)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ 1,199,000	\$ 1,046,593	87.29%	\$ 1,351,967	171.49%
Investment Income	-	150,000	180,466	120.31%	32,410	-
TOTAL REVENUES	\$ -	\$ 1,349,000	\$ 1,227,059	90.96%	\$ 1,384,377	175.60%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	1,349,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 1,349,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 3,977,346	\$ 5,326,346				
Fund Balance as of Report Date			\$ 5,204,405			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ 3,676,000	\$ 2,145,152	58.36%	\$ 1,448,911	120.59%
Investment Income	-	150,000	171,933	114.62%	59,468	-
Revenues without Use of Fund Balance	-	3,826,000	2,317,085	60.56%	1,508,379	125.54%
Use of Fund Balance	3,010,126	607,094	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 3,010,126</u>	<u>\$ 4,433,094</u>	<u>\$ 2,317,085</u>	52.27%	<u>\$ 1,508,379</u>	21.06%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 4,433,094	\$ 4,184,055	94.38%	\$ 5,733,527	80.07%
TOTAL APPROPRIATIONS	<u>\$ 3,010,126</u>	<u>\$ 4,433,094</u>	<u>\$ 4,184,055</u>	94.38%	<u>\$ 5,733,527</u>	80.07%
Projected Fund Balance December 31	\$ 6,401,239	\$ 8,804,271				
Fund Balance as of Report Date			\$ 7,544,395			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 288,591	-	\$ 126,158	-
Other Financing Sources	2,501,526	2,501,526	2,264,737	90.53%	2,487,178	99.43%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 2,553,328</u>	102.07%	<u>\$ 2,613,336</u>	104.47%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ 2,501,525	100.00%	\$ 2,501,525	100.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 2,501,525</u>	100.00%	<u>\$ 2,501,525</u>	100.00%
Projected Fund Balance December 31	\$ 116,308	\$ 116,308				
Fund Balance as of Report Date			\$ 168,111			

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Speed Hump Fund (003)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 511,552	\$ 511,552	\$ 511,552			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ 132,708	93.46%	\$ 124,850	94.58%
Investment Income	6,620	20,000	20,838	104.19%	9,261	405.12%
Revenues without Use of Fund Balance	148,620	162,000	153,546	94.78%	134,111	99.87%
Use of Fund Balance	383,459	374,897	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 532,079	\$ 536,897	\$ 153,546	28.60%	\$ 134,111	30.07%
Appropriations:						
Transportation	\$ 532,079	\$ 536,897	\$ 196,387	36.58%	\$ 411,840	92.34%
TOTAL APPROPRIATIONS	\$ 532,079	\$ 536,897	\$ 196,387	36.58%	\$ 411,840	92.34%
Projected Fund Balance December 31	\$ 128,093	\$ 136,655				
Fund Balance as of Report Date			\$ 468,711			

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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 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,200,947	\$ 9,465,001	102.87%	\$ 9,412,027	103.12%
Investment Income	-	40,000	78,586	196.47%	14,179	-
Miscellaneous	-	-	69,594	-	68,013	-
TOTAL REVENUES	\$ 9,186,827	\$ 9,240,947	\$ 9,613,181	104.03%	\$ 9,494,219	104.03%
Appropriations:						
Transportation	\$ 8,700,050	\$ 9,195,677	\$ 9,117,886	99.15%	\$ 8,688,195	99.90%
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	9,205,677	9,117,886	99.05%	8,688,195	99.61%
Contribution to Fund Balance	476,777	35,270	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,186,827	\$ 9,240,947	\$ 9,117,886	98.67%	\$ 8,688,195	95.19%
Projected Fund Balance December 31	\$ 3,043,928	\$ 2,602,421				
Fund Balance as of Report Date			\$ 3,062,446			

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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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 1,114,910	119.87%	\$ 1,783,945	210.06%
Investment Income	-	-	51,127	-	10,656	305.86%
Revenues without Use of Fund Balance	930,078	930,078	1,166,037	125.37%	1,794,601	210.45%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 1,166,037	77.74%	\$ 1,794,601	210.45%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 221,437	14.76%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 221,437	14.76%	\$ -	0.00%
Projected Fund Balance December 31	\$ 5,202,673	\$ 5,202,673				
Fund Balance as of Report Date			\$ 6,717,195			

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Corrections Inmate Welfare Fund (085)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 122,315	86.75%	\$ 139,488	134.12%
Miscellaneous	16,000	16,000	9,491	59.32%	8,910	104.82%
TOTAL REVENUES	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 131,806</u>	83.95%	<u>\$ 148,398</u>	40.28%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 77,388	74.51%	\$ 352,413	95.65%
Appropriations without Contribution to Fund Balance	103,859	103,859	77,388	74.51%	352,413	95.65%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 77,388</u>	49.29%	<u>\$ 352,413</u>	95.65%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Fund Balance as of Report Date			\$ 391,998			

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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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ 608,264	103.46%	\$ 588,225	88.49%
Investment Income	-	-	4,742	-	1,447	-
Miscellaneous	-	-	1,455	-	1,549	-
Revenues without Use of Fund Balance	587,931	587,931	614,461	104.51%	591,221	88.94%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 721,894	\$ 721,894	\$ 614,461	85.12%	\$ 591,221	76.16%
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 305,573	87.42%	\$ 377,858	86.36%
Solicitor General	362,368	362,368	249,273	68.79%	244,618	74.40%
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	\$ 554,846	76.86%	\$ 622,476	80.19%
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Fund Balance as of Report Date			\$ 430,647			

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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 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 262,528	\$ 262,528	\$ 262,528			
Revenues:						
Miscellaneous	\$ -	\$ -	\$ 450	-	\$ -	-
Revenues without Use of Fund Balance	-	-	450	-	-	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ 450	0.33%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 60,604	44.89%	\$ 5,971	4.42%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ 60,604	44.89%	\$ 5,971	4.42%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Fund Balance as of Report Date			\$ 202,374			

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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

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E-911 Fund (095)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 36,348,609	\$ 36,348,609	\$ 36,348,609			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,681	-	\$ 13,084	-
Charges for Services	23,130,216	23,130,216	24,153,170	104.42%	23,358,210	105.49%
Investment Income	361,575	1,000,000	1,104,346	110.43%	392,097	359.48%
Miscellaneous	-	-	16,645	-	18,550	-
Revenues without Use of Fund Balance	23,491,791	24,130,216	25,287,842	104.80%	23,781,941	106.88%
Use of Fund Balance	3,338,464	3,483,284	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 26,830,255	\$ 27,613,500	\$ 25,287,842	91.58%	\$ 23,781,941	95.91%
Appropriations:						
Police Services	\$ 23,409,969	\$ 24,193,214	\$ 19,895,437	82.24%	\$ 17,517,100	81.05%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,940,477	2,915,778	99.16%	2,818,174	98.14%
Non-Departmental E-911	550,000	401,809	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	2,915,778	85.25%	2,818,174	88.56%
TOTAL APPROPRIATIONS	\$ 26,830,255	\$ 27,613,500	\$ 22,811,215	82.61%	\$ 20,335,274	82.01%
Projected Fund Balance December 31	\$ 33,010,145	\$ 32,865,325				
Fund Balance as of Report Date			\$ 38,825,236			

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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 66,944	223.15%	\$ 49,560	92.15%
Revenues without Use of Fund Balance	30,000	30,000	66,944	223.15%	49,560	92.15%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 66,944</u>	121.50%	<u>\$ 49,560</u>	92.15%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 27,066	49.12%	\$ 32,340	76.82%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 27,066</u>	49.12%	<u>\$ 32,340</u>	60.13%
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Fund Balance as of Report Date			\$ 282,932			

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Opioid Remediation Fund (015)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ 60,000	\$ 70,730	117.88%	\$ -	-
Miscellaneous	-	-	694,707	-	1,397,441	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 765,437</u>	1,275.73%	<u>\$ 1,397,441</u>	-
Appropriations:						
Contribution to Fund Balance	\$ -	\$ 60,000	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,457,441				
Fund Balance as of Report Date			\$ 2,162,878			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 85,328	\$ 85,328	100.00%	\$ 173,071	100.00%
Revenues without Use of Fund Balance	-	85,328	85,328	100.00%	173,071	100.00%
Use of Fund Balance	302,239	216,911	-	0.00%	-	-
TOTAL REVENUES	\$ 302,239	\$ 302,239	\$ 85,328	28.23%	\$ 173,071	100.00%
Appropriations:						
Police Services	\$ 302,239	\$ 302,239	\$ 123,743	40.94%	\$ 72,748	63.19%
TOTAL APPROPRIATIONS	\$ 302,239	\$ 302,239	\$ 123,743	40.94%	\$ 72,748	42.03%
Projected Fund Balance December 31	\$ 811,051	\$ 896,379				
Fund Balance as of Report Date			\$ 1,074,875			

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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ 336,577	\$ 337,108	100.16%	\$ 470,862	100.00%
Miscellaneous	-	-	-	-	513	-
Revenues without Use of Fund Balance	-	336,577	337,108	100.16%	471,375	100.11%
Use of Fund Balance	512,866	176,289	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 512,866	\$ 512,866	\$ 337,108	65.73%	\$ 471,375	61.44%
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ 323,233	63.02%	\$ 620,247	80.85%
TOTAL APPROPRIATIONS	\$ 512,866	\$ 512,866	\$ 323,233	63.02%	\$ 620,247	80.85%
Projected Fund Balance December 31	\$ 452,581	\$ 789,158				
Fund Balance as of Report Date			\$ 979,322			

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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 718,814	130.08%	\$ 517,758	129.44%
Investment Income	-	90,000	136,529	151.70%	44,253	-
Miscellaneous	-	-	124	-	-	-
Revenues without Use of Fund Balance	552,609	642,609	855,467	133.12%	562,011	140.50%
Use of Fund Balance	139,141	49,141	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 691,750	\$ 691,750	\$ 855,467	123.67%	\$ 562,011	112.40%
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 537,792	77.74%	\$ 497,719	99.54%
TOTAL APPROPRIATIONS	\$ 691,750	\$ 691,750	\$ 537,792	77.74%	\$ 497,719	99.54%
Projected Fund Balance December 31	\$ 3,956,730	\$ 4,046,730				
Fund Balance as of Report Date			\$ 4,413,546			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 174,643	\$ 174,643	100.00%	\$ 244,773	100.00%
Revenues without Use of Fund Balance	-	174,643	174,643	100.00%	244,773	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,000	\$ 314,643	\$ 174,643	55.51%	\$ 244,773	63.61%
Appropriations:						
Sheriff	\$ 140,000	\$ 314,643	\$ 138,369	43.98%	\$ 76,112	19.78%
TOTAL APPROPRIATIONS	\$ 140,000	\$ 314,643	\$ 138,369	43.98%	\$ 76,112	19.78%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Fund Balance as of Report Date			\$ 604,462			

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 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 96,339	55.05%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 96,339	55.05%
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 state guidelines.

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Fines and Forfeitures	\$ -	\$ 84,169	\$ 84,168	100.00%	\$ 8,409	100.01%
Investment Income	-	-	2,278	-	878	-
Revenues without Use of Fund Balance	-	84,169	86,446	102.71%	9,287	110.45%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 154,169	\$ 86,446	56.07%	\$ 9,287	4.93%
Appropriations:						
Sheriff	\$ 70,000	\$ 154,169	\$ 79,639	51.66%	\$ 135,392	71.86%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 154,169	\$ 79,639	51.66%	\$ 135,392	71.86%
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Fund Balance as of Report Date			\$ 198,798			

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Stadium Fund (055)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 1,133,352	140.96%	\$ 1,040,050	138.67%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,155,000	1,155,000	1,309,561	113.38%	1,148,994	100.27%
Investment Income	12,412	75,000	105,471	140.63%	19,812	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,434,000</u>	<u>\$ 2,948,384</u>	121.13%	<u>\$ 2,608,856</u>	113.63%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,208,851	\$ 2,201,872	99.68%	\$ 2,153,997	100.00%
Appropriations without Contribution to Fund Balance	2,201,728	2,208,851	2,201,872	99.68%	2,153,997	100.00%
Contribution to Fund Balance	169,684	225,149	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,371,412</u>	<u>\$ 2,434,000</u>	<u>\$ 2,201,872</u>	90.46%	<u>\$ 2,153,997</u>	93.82%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,471,171				
Fund Balance as of Report Date			\$ 3,992,534			

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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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 140,092	933.95%	\$ 46,600	310.67%
Investment Income	-	-	20,959	-	6,395	-
Revenues without Use of Fund Balance	15,000	15,000	161,051	1,073.67%	52,995	353.30%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 161,051	161.05%	\$ 52,995	53.00%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 54,000	54.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 54,000	54.00%
Projected Fund Balance December 31	\$ 397,150	\$ 397,150				
Fund Balance as of Report Date			\$ 643,201			

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Tourism Fund (050)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Fund Balance January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 14,611,500	\$ 14,592,699	99.87%	\$ 14,035,772	105.60%
Charges for Services	1,000	1,000	2,714	271.40%	4,117	2,744.67%
Investment Income	151,566	600,000	664,065	110.68%	278,403	-
Revenues without Use of Fund Balance	11,781,066	15,212,500	15,259,478	100.31%	14,318,292	107.72%
Use of Fund Balance	3,591,148	1,279,406	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,372,214	\$ 16,491,906	\$ 15,259,478	92.53%	\$ 14,318,292	84.98%
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ 11,302,285	100.00%	\$ 11,299,443	100.00%
Tourism	4,069,928	5,189,620	5,183,818	99.89%	5,251,723	94.62%
TOTAL APPROPRIATIONS	\$ 15,372,214	\$ 16,491,906	\$ 16,486,103	99.96%	\$ 16,551,166	98.23%
Projected Fund Balance December 31	\$ 25,098,441	\$ 27,410,183				
Fund Balance as of Report Date			\$ 27,462,964			

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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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 1,234,420	\$ 1,234,420	\$ 1,234,420			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 179,127	107.26%	\$ 202,367	121.18%
Investment Income	-	-	35,512	-	12,744	-
Miscellaneous	790,000	790,000	1,081,970	136.96%	1,151,165	137.77%
Other Financing Sources	900,000	900,000	900,000	100.00%	650,000	100.00%
Revenues without Use of Net Position	1,857,000	1,857,000	2,196,609	118.29%	2,016,276	122.01%
Use of Net Position	427,846	459,247	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,284,846	\$ 2,316,247	\$ 2,196,609	94.83%	\$ 2,016,276	109.52%
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,306,247	\$ 2,185,943	94.78%	\$ 1,602,912	87.59%
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	\$ 2,316,247	\$ 2,185,943	94.37%	\$ 1,602,912	87.06%
Projected Net Position December 31	\$ 806,574	\$ 775,173				
Net Position as of Report Date			\$ 1,245,086			

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

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Economic Development Operating Fund (530)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ 200,000	\$ 261,576	130.79%	\$ 79,149	-
Miscellaneous	5,101,129	5,101,129	5,611,754	110.01%	6,325,987	161.17%
Other Financing Sources	2,200,000	2,200,000	740,000	33.64%	2,000,000	42.43%
Revenues without Use of Net Position	7,301,129	7,501,129	6,613,330	88.16%	8,405,136	97.29%
Use of Net Position	2,234,202	2,038,482	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,535,331	\$ 9,539,611	\$ 6,613,330	69.32%	\$ 8,405,136	95.36%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,539,611	\$ 7,733,540	81.07%	\$ 8,035,313	91.17%
Total Non-Departmental	9,535,331	9,539,611	7,733,540	81.07%	8,035,313	91.17%
TOTAL APPROPRIATIONS	\$ 9,535,331	\$ 9,539,611	\$ 7,733,540	81.07%	\$ 8,035,313	91.17%
Projected Net Position December 31	\$ 9,970,463	\$ 10,166,183				
Net Position as of Report Date			\$ 11,084,455			

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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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 14,900,920	\$ 14,900,920	\$ 14,900,920			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 2,260,263	176.47%	\$ 1,758,969	133.93%
Investment Income	269,380	415,000	459,992	110.84%	260,099	339.84%
Miscellaneous	-	-	26,747	-	18,500	370.00%
Other Financing Sources	18,500,000	18,500,000	18,500,000	100.00%	19,214,755	100.00%
Revenues without Use of Net Position	20,050,208	20,195,828	21,247,002	105.20%	21,252,323	103.12%
Use of Net Position	11,819,222	11,842,768	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,869,430	\$ 32,038,596	\$ 21,247,002	66.32%	\$ 21,252,323	70.75%
Appropriations:						
Transportation*	\$ 31,859,430	\$ 32,028,596	\$ 24,066,792	75.14%	\$ 22,860,550	76.13%
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	\$ 32,038,596	\$ 24,066,792	75.12%	\$ 22,860,550	76.11%
Projected Net Position December 31	\$ 3,081,698	\$ 3,058,152				
Net Position as of Report Date			\$ 12,081,130			

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

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Solid Waste Operating Fund (595)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 1,510,459	159.00%	\$ 1,403,071	147.69%
Charges for Services	47,669,087	47,669,087	47,700,549	100.07%	43,913,458	99.99%
Investment Income	409,178	1,800,000	2,180,658	121.15%	560,976	284.16%
Contributions and Donations	-	-	-	-	10,000	-
Miscellaneous	100	100	1,869	1,869.00%	2,652	2,652.00%
Revenues without Use of Net Position	49,028,365	50,419,187	51,393,535	101.93%	45,890,157	101.83%
Use of Net Position	8,496,697	7,184,245	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 57,525,062	\$ 57,603,432	\$ 51,393,535	89.22%	\$ 45,890,157	93.72%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,593,432	\$ 54,913,094	95.35%	\$ 46,912,364	95.83%
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	\$ 57,603,432	\$ 54,913,094	95.33%	\$ 46,912,364	95.81%
Projected Net Position December 31	\$ 18,163,080	\$ 19,475,532				
Net Position as of Report Date			\$ 23,140,218			

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

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Stormwater Operating Fund (590)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 13,789,758	\$ 13,789,758	\$ 13,789,758			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 31,323,662	99.79%	\$ 30,270,733	97.67%
Investment Income	47,129	500,000	686,600	137.32%	270,064	1,518.92%
Miscellaneous	-	-	10,808	-	12,869	-
Revenues without Use of Net Position	31,436,140	31,889,011	32,021,070	100.41%	30,553,666	98.53%
Use of Net Position	1,415,580	1,013,685	-	0.00%	-	-
TOTAL REVENUES	\$ 32,851,720	\$ 32,902,696	\$ 32,021,070	97.32%	\$ 30,553,666	98.53%
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,999,974	\$ 1,654,802	82.74%	\$ 1,168,335	91.10%
Water Resources*	30,786,624	30,784,722	29,073,588	94.44%	27,744,428	96.16%
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	\$ 32,902,696	\$ 30,728,390	93.39%	\$ 28,912,763	93.24%
Projected Net Position December 31	\$ 12,374,178	\$ 12,776,073				
Net Position as of Report Date			\$ 15,082,438			

* 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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 173,730,520	\$ 173,730,520	\$ 173,730,520			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 396,909,729	102.50%	\$ 373,677,134	104.63%
Investment Income	1,461,835	4,600,000	5,289,460	114.99%	2,066,772	342.65%
Contributions and Donations	21,769,507	21,769,507	28,526,404	131.04%	30,332,512	141.13%
Miscellaneous	50,000	50,000	769,461	1,538.92%	1,060,792	413.14%
Revenues without Use of Net Position	410,511,302	413,649,467	431,495,054	104.31%	407,137,210	107.28%
Use of Net Position	13,669,534	11,779,950	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 424,180,836	\$ 425,429,417	\$ 431,495,054	101.43%	\$ 407,137,210	101.09%
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,164,306	\$ 981,090	84.26%	\$ 842,600	88.05%
Water Resources*	422,441,216	423,652,111	418,519,253	98.79%	399,424,202	99.46%
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	\$ 425,429,417	\$ 419,500,343	98.61%	\$ 400,266,802	99.39%
Projected Net Position December 31	\$ 160,060,986	\$ 161,950,570				
Net Position as of Report Date			\$ 185,725,231			

* 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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 13,984,104	\$ 13,984,104	\$ 13,984,104			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 142,386,359	\$ 121,490,704	85.32%	\$ 91,779,471	80.16%
Investment Income	201,394	450,000	509,126	113.14%	437,733	309.22%
Miscellaneous	341,227	341,227	1,074,301	314.83%	495,959	175.54%
TOTAL REVENUES	<u>\$ 128,554,642</u>	<u>\$ 143,177,586</u>	<u>\$ 123,074,131</u>	85.96%	<u>\$ 92,713,163</u>	80.68%
Appropriations:						
Communications	\$ 8,582,631	\$ 8,493,084	\$ 6,527,115	76.85%	\$ 4,726,447	62.42%
County Administration	4,103,849	5,341,599	3,844,249	71.97%	1,858,738	74.95%
Financial Services	13,814,838	12,338,251	11,372,081	92.17%	12,298,193	95.64%
Human Resources	6,719,490	6,549,679	5,889,189	89.92%	5,006,073	96.22%
Information Technology Services	68,256,200	67,769,723	58,447,897	86.24%	49,836,952	84.12%
Law	3,525,576	3,510,452	3,347,842	95.37%	3,252,312	95.58%
Support Services	21,003,558	21,449,418	20,213,205	94.24%	18,774,074	95.37%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,535,500	964,729	38.05%	745,955	59.11%
Total Non-Departmental	<u>2,548,500</u>	<u>2,538,500</u>	<u>964,729</u>	38.00%	<u>745,955</u>	58.97%
Appropriations without Working Capital Reserve	128,554,642	127,990,706	110,606,307	86.42%	96,498,744	86.38%
Working Capital Reserve	-	15,186,880	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 128,554,642</u>	<u>\$ 143,177,586</u>	<u>\$ 110,606,307</u>	77.25%	<u>\$ 96,498,744</u>	83.97%
Projected Net Position December 31	\$ 13,984,104	\$ 29,170,984				
Net Position as of Report Date			\$ 26,451,928			

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Auto Liability Fund (606)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 4,750,395	\$ 4,750,395	100.00%	\$ 1,750,000	100.00%
Investment Income	64,278	160,000	171,999	107.50%	53,884	204.18%
Revenues without Use of Net Position	2,314,673	4,910,395	4,922,394	100.24%	1,803,884	101.55%
Use of Net Position	69,990	-	-	-	-	0.00%
TOTAL REVENUES	\$ 2,384,663	\$ 4,910,395	\$ 4,922,394	100.24%	\$ 1,803,884	67.80%
Appropriations:						
Financial Services	\$ 2,384,663	\$ 4,859,018	\$ 4,048,173	83.31%	\$ 2,639,348	99.20%
Appropriations without Working Capital Reserve	2,384,663	4,859,018	4,048,173	83.31%	2,639,348	99.20%
Working Capital Reserve	-	51,377	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 2,384,663	\$ 4,910,395	\$ 4,048,173	82.44%	\$ 2,639,348	99.20%
Projected Net Position December 31	\$ 978,421	\$ 1,099,788				
Net Position as of Report Date			\$ 1,922,632			

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 12/31/2023	Actuals YTD as of 12/31/2023	% Actual to Current Budget	Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 5,263,839	\$ 5,263,839	\$ 5,263,839			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 12,893,703	\$ 13,846,171	107.39%	\$ 11,998,823	108.22%
Investment Income	-	200,000	253,265	126.63%	32,812	-
Miscellaneous	277,000	277,000	437,800	158.05%	291,813	105.35%
Other Financing Sources	-	-	53,985	-	42,719	-
TOTAL REVENUES	\$ 10,742,580	\$ 13,370,703	\$ 14,591,221	109.13%	\$ 12,366,167	108.82%
Appropriations:						
Support Services	\$ 9,908,667	\$ 12,421,826	\$ 12,110,274	97.49%	\$ 9,759,911	95.84%
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	538,739	100.00%	1,047,504	100.00%
Total Non-Departmental	566,739	566,739	538,739	95.06%	1,047,504	90.19%
Appropriations without Working Capital Reserve	10,475,406	12,988,565	12,649,013	97.39%	10,807,415	95.27%
Working Capital Reserve	267,174	382,138	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,742,580	\$ 13,370,703	\$ 12,649,013	94.60%	\$ 10,807,415	95.10%
Projected Net Position December 31	\$ 5,531,013	\$ 5,645,977				
Net Position as of Report Date			\$ 7,206,047			

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Group Self-Insurance Fund (605)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 78,275,364	100.48%	\$ 79,354,538	102.87%
Investment Income	478,691	1,450,000	1,684,700	116.19%	758,557	319.81%
Miscellaneous	-	-	312,307	-	158,514	-
TOTAL REVENUES	\$ 78,379,078	\$ 79,350,387	\$ 80,272,371	101.16%	\$ 80,271,609	101.04%
Appropriations:						
Human Resources	\$ 78,019,035	\$ 78,008,060	\$ 76,634,665	98.24%	\$ 67,472,376	84.94%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	78,029,035	78,018,060	76,634,665	98.23%	67,472,376	84.93%
Working Capital Reserve	350,043	1,332,327	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 78,379,078	\$ 79,350,387	\$ 76,634,665	96.58%	\$ 67,472,376	84.93%
Projected Net Position December 31	\$ 49,571,151	\$ 50,553,435				
Net Position as of Report Date			\$ 52,858,814			

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Risk Management Fund (602)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 12,532,700	100.00%	\$ 11,270,029	100.00%
Investment Income	24,825	90,000	181,861	202.07%	101,605	146.05%
Miscellaneous	-	-	307,761	-	32,184	-
TOTAL REVENUES	\$ 12,557,525	\$ 12,622,700	\$ 13,022,322	103.17%	\$ 11,403,818	98.05%
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,766,052	\$ 11,496,607	97.71%	\$ 11,534,168	99.26%
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	11,776,052	11,496,607	97.63%	11,534,168	99.17%
Working Capital Reserve	1,154,355	846,648	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 12,557,525	\$ 12,622,700	\$ 11,496,607	91.08%	\$ 11,534,168	99.17%
Projected Net Position December 31	\$ 3,154,154	\$ 2,846,447				
Net Position as of Report Date			\$ 3,525,514			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 12/31/2023	Actuals YTD as of 12/31/2023		Actuals YTD as of 12/31/2022	% Actual to 12/31/2022 Budget
Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 4,500,994	100.00%	\$ 4,000,000	100.00%
Investment Income	127,630	525,000	581,375	110.74%	205,849	273.15%
Miscellaneous	-	-	72,621	-	112,194	-
Revenues without Use of Net Position	4,628,624	5,025,994	5,154,990	102.57%	4,318,043	105.95%
Use of Net Position	1,380,519	986,688	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,009,143	\$ 6,012,682	\$ 5,154,990	85.74%	\$ 4,318,043	76.48%
Appropriations:						
Human Resources	\$ 5,999,143	\$ 6,002,682	\$ 3,819,687	63.63%	\$ 3,114,790	55.27%
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	\$ 6,012,682	\$ 3,819,687	63.53%	\$ 3,114,790	55.17%
Projected Net Position December 31	\$ 7,676,854	\$ 8,070,685				
Net Position as of Report Date			\$ 10,392,676			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 12/31/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Investment Income	\$ 1,173,830	\$ 7,006,362	\$ 5,832,532	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	\$ -	\$ 5,832,532
				Total: Investment Income	-	5,832,532
Intergovernmental	4,012,581	4,207,958	195,377	GCID 20230859 To accept a Secure the Vote grant in the amount of \$195,376.63 from the Georgia Secretary of State to reimburse the County for postage costs associated with 2022 Redistricting postcard mailer. Approval/authorization for the Chairwoman, or designee, to sign any all related documents. Subject to approval as to form by the Law Department. The reimbursement is in accordance with OCGA 21-2-226(e).	-	195,377
				Total: Intergovernmental	-	195,377
Taxes	413,318,092	432,892,092	19,574,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	19,574,000	19,574,000
				Total: Taxes	19,574,000	19,574,000
Contributions and Donations	87,250	103,675	16,425	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	-	16,425
				Total: Contributions and Donations	-	16,425
Other Financing Sources	-	43,249	43,249	GCID 20230843 To adjust budget to incorporate revenue into Proceeds of Capital Asset Disposal - Governmental within the General Fund.	-	43,249
				Total: Other Financing Sources	-	43,249

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	6,025,201	33,732,803	27,707,602	To adjust budget for 90 day job vacancies.	-	(746,799)
				GCID 20230859 to accept a Secure the Vote grant in the amount of \$195,376.63 from the Georgia Secretary of State to reimburse the County for postage costs associated with 2022 Redistricting postcard mailer. Approval/authorization for the Chairwoman, or designee, to sign any all related documents. Subject to approval as to form by the Law Department. The reimbursement is in accordance with OCGA 21-2-226(e).	-	(3,003,505)
				Working capital reserve: Fund balancing entries	-	373,102
				GCID 20230622 To renew a Management Agreement with Georgia Gwinnett College for operation and staffing of the Gwinnett Entrepreneur Center. This Agreement is funded 20% through grants awarded by the United States Department of Housing and Urban Development. Subject to approval as to form by the Law Department.	-	117,500
				GCID 20230580 Of Change Order No. 1 to RP031-21-Construction Manager (CM) at Risk for Preconstruction and Construction of Hoooper-Renwick Themed Library Project with Cooper & Company General Contractors, Inc., increasing the contract by \$9,407,156.00. The contract amount is adjusted from \$7,600,000.00 to \$17,007,156.00. Subject to approval as to form by the Law Department.	-	9,407,156
				GCID 20230573 To adjust the compensation of Hearing Officers hearing ad valorem property tax assessment appeals to \$175.00 per parcel and \$50.00 per read-in (settled) appeal.	-	238,925
				GCID 20230843 To adjust budget to incorporate revenue into Proceeds of Capital Asset Disposal - Governmental within the General Fund.	-	(43,249)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(12,368,331)	(12,368,331)
				GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	33,732,803	33,732,803
				Total: Use of Fund Balance	21,364,472	27,707,602
Total: General Fund			53,369,185	40,938,472	53,369,185	
Development and Enforcement Services District Fund (104)						
Taxes	10,722,515	11,364,515	642,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	642,000	642,000
			Total: Taxes	642,000	642,000	

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Investment Income	103,209	500,000	396,791	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	396,791
				Total: Investment Income	-	396,791
Use of Fund Balance	1,616,839	1,202,316	(414,523)	To adjust budget for 90 day job vacancies.	-	(493,446)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	618,439
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	-	13,500
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(553,016)	(553,016)
				Total: Use of Fund Balance	(553,016)	(414,523)
<i>Total: Development and Enforcement Services District Fund</i>			624,268		88,984	624,268
Fire and Emergency Medical Services District Fund (102)						
Charges for Services	16,287,660	17,538,660	1,251,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,251,000	1,251,000
				Total: Charges for Services	1,251,000	1,251,000
Investment Income	346,506	2,100,000	1,753,494	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,753,494
				Total: Investment Income	-	1,753,494
Use of Fund Balance	11,136,302	12,617,581	1,481,279	To adjust budget for 90 day job vacancies.	-	(134,962)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,753,494)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(6,630,265)	(6,630,265)
				GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	10,000,000	10,000,000
				Total: Use of Fund Balance	3,369,735	1,481,279

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Taxes	143,376,500	150,761,500	7,385,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	7,385,000	7,385,000
				Total: Taxes	7,385,000	7,385,000
<i>Total: Fire and Emergency Medical Services District Fund</i>			11,870,773		12,005,735	11,870,773
Loganville EMS District Fund (103)						
Investment Income	5,378	14,000	8,622	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	8,622
				Total: Investment Income	-	8,622
Use of Fund Balance	71,864	63,459	(8,405)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(8,622)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	217	217
				Total: Use of Fund Balance	217	(8,405)
<i>Total: Loganville EMS District Fund</i>			217		217	217
Police Services District Fund (106)						
Taxes	106,680,192	111,454,792	4,774,600	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	4,774,600	4,774,600
				Total: Taxes	4,774,600	4,774,600
Intergovernmental	276,000	585,000	309,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	309,000	309,000
				Total: Intergovernmental	309,000	309,000
Insurance Premium Taxes	51,705,000	59,023,476	7,318,476	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	7,318,476	7,318,476
				Total: Insurance Premium Taxes	7,318,476	7,318,476
Fines and Forfeitures	13,547,506	11,063,506	(2,484,000)	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(2,484,000)	(2,484,000)
				Total: Fines and Forfeitures	(2,484,000)	(2,484,000)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Charges for Services	2,001,000	1,001,000	(1,000,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,000,000)
				Total: Charges for Services	-	(1,000,000)
Investment Income	514,989	3,000,000	2,485,011	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,485,011
				Total: Investment Income	-	2,485,011
Use of Fund Balance	15,672,686	16,846,753	1,174,067	To adjust budget for 90 day job vacancies.	-	(277,562)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,455,911)
				Police non-departmental; Fund balancing entries	-	13,000
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(7,105,460)	(7,105,460)
				GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	10,000,000	10,000,000
				Total: Use of Fund Balance	2,894,540	1,174,067
Total: Police Services District Fund			12,577,154		12,812,616	12,577,154
Recreation Fund (105)						
Taxes	45,577,378	47,845,378	2,268,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,268,000	2,268,000
				Total: Taxes	2,268,000	2,268,000
Investment Income	129,363	1,000,000	870,637	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	870,637
				Total: Investment Income	-	870,637
Contributions and Donations	400	33,975	33,575	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	-	33,575
				Total: Contribution and Donations	-	33,575
Miscellaneous	2,446,497	2,448,597	2,100	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,100	2,100
				Total: Miscellaneous	2,100	2,100

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	-	6,096,516	6,096,516	GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	6,096,516	6,096,516
Total: Use of Fund Balance					6,096,516	6,096,516
<i>Total: Recreation Fund</i>			9,270,828		8,366,616	9,270,828
Economic Development (160)						
Investment Income	-	500,000	500,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	500,000
Total: Investment Income					-	500,000
Taxes	13,424,387	14,142,387	718,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	718,000	718,000
Total: Taxes					718,000	718,000
Use of Fund Balance	4,636,513	3,424,567	(1,211,946)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(500,000)
					(711,946)	(711,946)
Total: Use of Fund Balance					(711,946)	(1,211,946)
<i>Total: Economic Development</i>			6,054		6,054	6,054
Gwinnett Place TAD Fund (165)						
Taxes	-	2,500,000	2,500,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,500,000	2,500,000
Total: Taxes					2,500,000	2,500,000
Investment Income	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	200,000
Total: Investment Income					-	200,000
<i>Total: Gwinnett Place TAD Fund</i>			2,700,000		2,500,000	2,700,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Indian Trail TAD Fund (162)						
Taxes	-	2,339,000	2,339,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,339,000	2,339,000
				Total: Taxes	2,339,000	2,339,000
Investment Income	-	175,000	175,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	175,000
				Total: Investment Income	-	175,000
<i>Total: Indian Trail TAD Fund</i>			2,514,000		2,339,000	2,514,000
Jimmy Carter Boulevard TAD Fund (161)						
Taxes	-	6,269,000	6,269,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	6,269,000	6,269,000
				Total: Taxes	6,269,000	6,269,000
Investment Income	-	750,000	750,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	750,000
				Total: Investment Income	-	750,000
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			7,019,000		6,269,000	7,019,000
Lake Lucerne TAD Fund (164)						
Taxes	-	1,239,000	1,239,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,239,000	1,239,000
				Total: Taxes	1,239,000	1,239,000
Investment Income	-	20,000	20,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	20,000
				Total: Investment Income	-	20,000
<i>Total: Lake Lucerne TAD Fund</i>			1,259,000		1,239,000	1,259,000
Park Place TAD Fund (163)						
Taxes	-	1,199,000	1,199,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,199,000	1,199,000
				Total: Taxes	1,199,000	1,199,000
Investment Income	-	150,000	150,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	150,000
				Total: Investment Income	-	150,000
<i>Total: Park Place TAD Fund</i>			1,349,000		1,199,000	1,349,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
The Exchange at Gwinnett TAD Fund (166)						
Taxes	-	3,676,000	3,676,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	3,676,000	3,676,000
				Total: Taxes	3,676,000	3,676,000
Investment Income	-	150,000	150,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	150,000
				Total: Investment Income	-	150,000
Use of Fund Balance	3,010,126	607,094	(2,403,032)	GCID 20200532 Of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six-The Exchange at Gwinnett; and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents. Subject to approval as to form by the Law Department.	-	1,407,968
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(150,000)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(3,661,000)	(3,661,000)
				Total: Use of Fund Balance	(3,661,000)	(2,403,032)
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,422,968		15,000	1,422,968
Speed Hump Fund (003)						
Investment Income	6,620	20,000	13,380	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	13,380
				Total: Investment Income	-	13,380
Use of Fund Balance	383,459	374,897	(8,562)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(13,380)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	4,818	4,818
				Total: Use of Fund Balance	4,818	(8,562)
<i>Total: Speed Hump Fund</i>			4,818		4,818	4,818

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	9,186,827	9,200,947	14,120	GCID 20230733 Of incorporation of the Timberloch subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$14,580.00 and the estimated annual revenue and operating cost is \$6,635.00. The installation of these streetlights is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	6,635
				GCID 20230838 Incorporation of the Parkwood Ridge subdivision into the Gwinnett County Streetlighting Program, The estimated installation cost is \$18,360 and estimated annual revenue and operating cost is \$7,485.00. The installation of these streetlights is funded by the 2017 SPLOST Program. Subject to approval as to the form by the Law Department.	-	7,485
				Total: Charges for Services	-	14,120
Investment Income	-	40,000	40,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	40,000
				Total: Investment Income	-	40,000
<i>Total: Street Lighting Fund</i>			54,120		-	54,120
Opioid Fund (015)						
Investment Income	-	60,000	60,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	60,000
				Total: Investment Income	-	60,000
<i>Total: Opioid Fund</i>			60,000		-	60,000
E-911 Fund (095)						
Investment Income	361,575	1,000,000	638,425	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	638,425
				Total: Investment Income	-	638,425
Use of Fund Balance	3,338,464	3,483,284	144,820	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(638,425)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	783,245	783,245
				Total: Use of Fund Balance	783,245	144,820
<i>Total: E-911 Fund</i>			783,245		783,245	783,245
Sheriff Inmate Fund (090)						
Investment Income	-	90,000	90,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	90,000
				Total: Investment Income	-	90,000
Use of Fund Balance	139,141	49,141	(90,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(90,000)
				Total: Use of Fund Balance	-	(90,000)
<i>Total: Sheriff Inmate Fund</i>			-		-	-

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	85,328	85,328	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,621	85,328
				Total: Fines and Forfeitures	10,621	85,328
Use of Fund Balance	302,239	216,911	(85,328)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(10,621)	(85,328)
				Total: Use of Fund Balance	(10,621)	(85,328)
<i>Total: Police Special Justice Fund</i>						
Police Special State Fund (072)						
Fines and Forfeitures	-	336,577	336,577	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,859	336,577
				Total: Fines and Forfeitures	9,859	336,577
Use of Fund Balance	512,866	176,289	(336,577)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(9,859)	(336,577)
				Total: Use of Fund Balance	(9,859)	(336,577)
<i>Total: Police Special State Fund</i>						
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	174,643	174,643	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	15,073	174,643
				Total: Fines and Forfeitures	15,073	174,643
<i>Total: Sheriff Special Justice Fund</i>						
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	84,169	84,169	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,936	84,169
				Total: Fines and Forfeitures	9,936	84,169
<i>Total: Sheriff Special State Fund</i>						
Stadium Fund (055)						
Investment Income	12,412	75,000	62,588	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	62,588
				Total: Investment Income	-	62,588
<i>Total: Stadium Fund</i>						

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tourism Fund (050)						
Taxes	11,628,500	14,611,500	2,983,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,983,000	2,983,000
				Total: Taxes	2,983,000	2,983,000
Investment Income	151,566	600,000	448,434	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	448,434
				Total: Investment Income	-	448,434
Use of Fund Balance	3,591,148	1,279,406	(2,311,742)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(448,434)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(1,863,308)	(1,863,308)
				Total: Use of Fund Balance	(1,863,308)	(2,311,742)
<i>Total: Tourism Fund</i>			1,119,692		1,119,692	1,119,692
Local Transit Operating Fund (515)						
Investment Income	269,380	415,000	145,620	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	145,620
				Total: Investment Income	-	145,620
Use of Net Position	11,819,222	11,842,768	23,546	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(145,620)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	169,166	169,166
				Total: Use of Net Position	169,166	23,546
<i>Total: Local Transit Operating Fund</i>			169,166		169,166	169,166
Airport Operating Fund (520)						
Use of Net Position	427,846	459,247	31,401	To adjust budget for 90 day job vacancies.	-	(22,264)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	53,665	53,665
				Total: Use of Net Position	53,665	31,401
<i>Total: Airport Operating Fund</i>			31,401		53,665	31,401

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Economic Development Operating Fund (530)						
Investment Income	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	200,000
				Total: Investment Income	-	200,000
Use of Net Position	2,234,202	2,038,482	(195,720)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(200,000)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	4,280	4,280
				Total: Use of Net Position	4,280	(195,720)
<i>Total: Economic Development Operating Fund</i>			4,280		4,280	4,280
Solid Waste Operating Fund (595)						
Investment Income	409,178	1,800,000	1,390,822	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,390,822
				Total: Investment Income	-	1,390,822
Use of Net Position	8,496,697	7,184,245	(1,312,452)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,390,822)
				To adjust budget for 90 day job vacancies.	-	(13,935)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	92,305	92,305
				Total: Use of Net Position	92,305	(1,312,452)
<i>Total: Solid Waste Operating Fund</i>			78,370		92,305	78,370
Stormwater Operating Fund (590)						
Investment Income	47,129	500,000	452,871	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	452,871
				Total: Investment Income	-	452,871
Use of Net Position	1,415,580	1,013,685	(401,895)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(452,871)
				To adjust budget for 90 day job vacancies.	-	(98,854)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	149,830	149,830
				Total: Use of Net Position	149,830	(401,895)
<i>Total: Stormwater Operating Fund</i>			50,976		149,830	50,976

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Investment Income	1,461,835	4,600,000	3,138,165	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	3,138,165
				Total: Investment Income	-	3,138,165
Use of Net Position	13,669,534	11,779,950	(1,889,584)	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,925,871	1,925,871
				GCID 20230036 Of a Supplemental Resolution approving the forms, terms and conditions and authorizing the execution, delivery, and performance of a Loan Agreement and Note relating to a loan from the Clean Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA), amount not to exceed \$50,000,000; and for other related purposes. Subject to approval as to form by the Law Department.	-	535,775
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(3,138,165)
				Total: Use of Net Position	1,925,871	(1,889,584)
<i>Total: Water and Sewer Operating Fund</i>			1,248,581		1,925,871	1,248,581
Administrative Support Fund (665)						
Charges for Services	128,012,021	142,386,359	14,374,338	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	14,374,338	14,374,338
				Total: Charges for Services	14,374,338	14,374,338
Investment Income	201,394	450,000	248,606	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	248,606
				Total: Investment Income	-	248,606
<i>Total: Administrative Support Fund</i>			14,622,944		14,374,338	14,622,944

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Auto Liability Fund (606)						
Charges for Services	2,250,395	4,750,395	2,500,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,500,000	2,500,000
				Total: Charges for Services	2,500,000	2,500,000
Investment Income	64,278	160,000	95,722	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	95,722
				Total: Investment Income	-	95,722
Use of Net Position	69,990	-	(69,990)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	404,278
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(474,268)	(474,268)
				Total: Use of Net Position	(474,268)	(69,990)
<i>Total: Auto Liability Fund</i>			2,525,732		2,025,732	2,525,732
Fleet Management Fund (610)						
Charges for Services	10,465,580	12,893,703	2,428,123	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,231,123
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	197,000	197,000
				Total: Charges for Services	197,000	2,428,123
Investment Income	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	200,000
				Total: Investment Income	-	200,000
<i>Total: Fleet Management Fund</i>			2,628,123		197,000	2,628,123
Group Self-Insurance Fund (605)						
Investment Income	478,691	1,450,000	971,309	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	971,309
				Total: Investment Income	-	971,309
<i>Total: Group Self-Insurance Fund</i>			971,309		-	971,309
Risk Management Fund (602)						
Investment Income	24,825	90,000	65,175	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	65,175
				Total: Investment Income	-	65,175
<i>Total: Risk Management Fund</i>			65,175		-	65,175

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Workers' Compensation Fund (604)						
Investment Income	127,630	525,000	397,370	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	397,370
				Total: Investment Income	-	397,370
Use of Net Position	1,380,519	986,688	(393,831)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(397,370)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments.	5,365	5,365
				Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.		
				To adjust budget for 90 day job vacancies.	-	(1,826)
				Total: Use of Net Position	5,365	(393,831)
<i>Total: Workers' Compensation Fund</i>			3,539		5,365	3,539
Total Revenue Budget Adjustments			\$ 128,725,318		\$ 108,710,010	\$ 128,725,318

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 12/31/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 2,120,731	\$ 2,337,732	\$ 217,001	GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	\$ -	\$ 127,887
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	47,114	47,114
				DirF_BOC_12.28.2023	42,000	42,000
				Total: Board of Commissioners	89,114	217,001
Communications	-	689,942	689,942	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	689,942
				Total: Communications	-	689,942
County Administration	3,920,202	2,328,284	(1,591,918)	To adjust budget for 90 day job vacancies.	-	(140,595)
				GCID 20230622 To renew a Management Agreement with Georgia Gwinnett College for operation and staffing of the Gwinnett Entrepreneur Center. This Agreement is funded 20% through grants awarded by the United States Department of Housing and Urban Development. Subject to approval as to form by the Law Department.	-	117,500
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,431,292)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(137,531)	(137,531)
				Total: County Administration	(137,531)	(1,591,918)
Financial Services	11,728,246	12,067,903	339,657	To adjust budget for 90 day job vacancies.	-	(35,361)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	375,018	375,018
				Total: Financial Services	375,018	339,657

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tax Commissioner	18,396,689	18,765,573	368,884	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	368,884	368,884
				Total: Tax Commissioner	368,884	368,884
Transportation	36,189,397	36,299,356	109,959	To adjust budget for 90 day job vacancies.	-	(342,735)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	316,783	316,783
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.		135,911
Total: Transportation		316,783	109,959			
Planning and Development	2,430,648	2,659,687	229,039	GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	-	8,214
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	220,825	220,825
Total: Planning and Development		220,825	229,039			
Police Services	3,339,838	3,421,682	81,844	To adjust budget for 90 day job vacancies.	-	(8,700)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	90,544	90,544
Total: Police Services		90,544	81,844			
Corrections	22,101,964	22,657,921	555,957	Transfer from Non-Departmental: Inmate Medical Reserve	-	161,300
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	394,657	394,657
Total: Corrections		394,657	555,957			

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Community Services	26,438,943	27,134,772	695,829	To adjust budget for 90 day job vacancies.	-	(142,037)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	-	16,425
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	821,441	821,441
				Total: Community Services	821,441	695,829
Community Services Subsidies	31,360,301	31,370,301	10,000	Subsidies of October 24, 2023, Atlanta Regional Commission	-	10,000
				Total: Community Services Subsidies	-	10,000
Community Services - Elections	6,477,376	6,608,136	130,760	To adjust budget for 90 day job vacancies.	-	(77,371)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	208,131	208,131
				Total: Community Services-Elections	208,131	130,760
Juvenile Court	6,066,954	8,539,174	2,472,220	Transfer from Non-Departmental: Court Interpreters Reserve	14,250	75,700
				Transfer from Non-Departmental: Court Reporters Reserve	-	93,800
				Transfer from Non-Departmental: Indigent Defense Reserve	20,000	1,309,500
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	204,220	204,220
				Reserves Transfer 3rd Quarter	-	62,500
				Indigent Defense	-	726,500
				Total: Juvenile Court	238,470	2,472,220
Child Advocacy & Juvenile Services	4,693,660	4,725,160	31,500	October Transfer Interpreters	-	31,500
				Total: Child Advocacy & Juvenile Services	-	31,500
Sheriff	141,999,004	145,402,633	3,403,629	Transfer from Non-Departmental: Inmate Medical Reserve	146,700	1,598,700
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,804,929	1,804,929
				Total: Sheriff	1,951,629	3,403,629

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Clerk of Court	17,089,628	18,044,498	954,870	GCID20230573 To adjust the compensation of Hearing Officers hearing ad valorem property tax assessment appeals to \$175.00 per parcel and \$50.00 per read-in (settled) appeal.	-	238,925
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	200,000
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	515,945	515,945
				Total: Clerk of Court	515,945	954,870
Judiciary	31,173,535	40,153,560	8,980,025	Transfer from Non-Departmental: Court Interpreters Reserve	59,500	540,000
				Transfer from Non-Departmental: Court Reporters Reserve	-	406,200
				Transfer from Non-Departmental: Indigent Defense Reserve	281,000	7,330,300
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	703,525	703,525
Total: Judiciary	1,044,025	8,980,025				
Probate Court	3,947,380	4,316,211	368,831	Transfer from Non-Departmental: Court Interpreters Reserve	-	19,500
				Transfer from Non-Departmental: Indigent Defense Reserve	-	233,800
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	115,531	115,531
Total: Probate Court	115,531	368,831				
District Attorney	23,044,949	23,650,130	605,181	GCID 20230946 of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	-	211,634
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	393,547	393,547
Total: District Attorney	393,547	605,181				

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solicitor General	9,288,824	9,451,733	162,909	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	162,909	162,909
				Total: Solicitor General	162,909	162,909
Support Services	255,112	261,112	6,000	DirF_Support Services 11.28.23	6,000	6,000
				Total: Support Services	6,000	6,000
Non-Departmental:						
Contingency	1,628,000	1,449,788	(178,212)	Transfer to Medical Examiner	-	(64,057)
				Transfer to Other Miscellaneous	(66,000)	(114,155)
				Total: Contingency	(66,000)	(178,212)
Contribution to Capital	23,716,495	68,008,286	44,291,791	GCID 20230580 Of Change Order No. 1 to RP021-21; Construction Manager (CM) at Risk for Preconstruction and Construction of Hooper-Renwick Themed Library Project with Cooper & Company General Contractors, Inc., increasing the contract by \$9,407,156.00. The contract amount is adjusted from \$7,600,000.00 to \$17,007,156.00. Subject to approval as to form by the Law Department.	-	9,407,156
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	552,635
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	300,000	300,000
				GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	34,032,000	34,032,000
				Total: Contribution to Capital	34,332,000	44,291,791
Medical Examiner	1,654,744	1,718,801	64,057	Medical Examiner	-	64,057
				Total: Medical Examiner	-	64,057
Reserves - Court Interpreters	900,000	147,800	(752,200)	Reserves Transfer	(73,750)	(752,200)
				Total: Reserves - Court Interpreters	(73,750)	(752,200)
Reserves - Court Reporters	1,250,000	562,500	(687,500)	Reserves Transfer	-	(687,500)
				Total: Reserves - Court Reporters	-	(687,500)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Indigent Defense	6,710,000	222,975	(6,487,025)	Reserves Transfer 1st 6 months	-	(3,355,000)
				Reserves Transfer	(301,000)	(4,669,300)
				Reserves Transfer 3rd quarter	-	(1,365,300)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,902,575
				Total: Reserves - Indigent Defense	(301,000)	(6,487,025)
Reserves - Compensation	1,300,000	1,258,000	(42,000)	DirF_BOC_12.26.2023	(42,000)	(42,000)
				Total: Reserves Compensation	(42,000)	(42,000)
Reserves - Prisoner Medical	1,760,000	-	(1,760,000)	Reserves Transfer	(146,700)	(1,760,000)
Other Governmental Agencies	115,000	175,000	60,000	Total: Reserves - Prisoner Medical	(146,700)	(1,760,000)
				DirF DOFS_Energy Excise Tax10.31.2023	60,000	60,000
Other Miscellaneous	204,000	242,155	38,155	Total: Other Governmental Agencies	60,000	60,000
				DirF Grants	-	38,155
				Total: Other Miscellaneous	-	38,155
				Total: Non-Departmental	33,762,550	34,547,066
<i>Total: General Fund</i>			53,369,185		40,938,472	53,369,185
Development and Enforcement Services District Fund (104)						
Planning and Development	17,807,958	18,432,226	624,268	To adjust budget for 90 day job vacancies.	-	(493,446)
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	-	13,500
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,015,230
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	88,984	88,984
				Total: Planning and Development	88,984	624,268
<i>Total: Development and Enforcement Services District Fund</i>			624,268		88,984	624,268

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	1,428,220	1,477,267	49,047	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	49,047	49,047
				Total: Planning and Development	49,047	49,047
Fire and Emergency Services	166,723,946	168,545,672	1,821,726	To adjust budget for 90 day job vacancies.	-	(134,962)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,956,688	1,956,688
				Total: Fire and Emergency Services	1,956,688	1,821,726
Non-Departmental Fire EMS Fund	3,915,802	13,915,802	10,000,000	GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	10,000,000	10,000,000
				Total: Non-Departmental Fire EMS Fund	10,000,000	10,000,000
<i>Total: Fire and Emergency Services District Fund</i>			11,870,773		12,005,735	11,870,773
Loganville EMS District Fund (103)						
Loganville EMS	77,242	77,459	217	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	217	217
				Total: Loganville EMS	217	217
<i>Total: Loganville EMS District Fund</i>			217		217	217
Police Services District Fund (106)						
Police Services	174,717,077	182,270,771	7,553,694	Transfer from Non-Departmental: Inmate Medical Reserve		123,700
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,707,556	2,707,556
				GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	5,000,000	5,000,000
				To adjust budget for 90 day job vacancies.	-	(277,562)
				Total: Police Services	7,707,556	7,553,694

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recorder's Court	1,788,445	2,166,347	377,902	Transfer from Non-Departmental: Indigent Defense Reserve	20,300	200,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	3,325	86,900
				GCID20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	-	13,000
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	77,502	77,502
				Total: Recorder's Court	101,127	377,902
Solicitor General	858,513	874,040	15,527	Transfer from Non-Departmental: Court Reporters Reserve	-	5,000
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	10,527	10,527
				Total: Solicitor General	10,527	15,527
Clerk of Recorder's Court	1,972,925	1,989,956	17,031	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	17,031	17,031
Total: Clerk of Recorder's Court					17,031	17,031
Non-Departmental	11,537,801	16,150,801	4,613,000	Transfer to Recorder's Court - From Indigent Defense Reserve	(20,300)	(171,400)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	(3,325)	(86,900)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(5,000)
				Transfer to Police Services - From Inmate Medical Reserve		(123,700)
				GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	5,000,000	5,000,000
				Total: Non-Departmental	4,976,375	4,613,000
Total: Police Services District Fund			12,577,154		12,812,616	12,577,154

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	50,154,729	50,912,736	758,007	To adjust budget for 90 day job vacancies.	-	(383,534)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	-	33,575
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,107,966	1,107,966
				Total: Community Services	1,107,966	758,007
Support Services	35,440	41,940	6,500	Recreational; contracted industrial repair and maintenance of October 4, 2023	-	6,500
				Total: Support Services	-	6,500
Non-Departmental	1,025,943	11,019,443	9,993,500	Recreational; contracted industrial repair and maintenance of October 4, 2023	-	(6,500)
				GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	10,000,000	10,000,000
				Total: Non-Departmental	10,000,000	9,993,500
Contribution To Fund Balance	1,487,179	-	(1,487,179)	To adjust budget for 90 day job vacancies.	-	383,534
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	870,637
				GCID 20231022 for the Chairwoman to execute any and all documents necessary to grant 2,176.61 square feet of permanent utility easement and 5,951.65 square feet of temporary construction easement for \$2,100.00, for property located on Harbins Road, Tax Parcel No. R5356 005A. Subject to approval as to form by the Law Department.	2,100	2,100
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,160,034	1,160,034
				GCID 20240144 of the December 31, 2023, Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a resolution amending the FY2023 budget to reflect adjustments based on anticipated revenues and appropriations.	(3,903,484)	(3,903,484)
				Total: Contribution to Fund Balance	(2,741,350)	(1,487,179)
Total: Recreation Fund			9,270,828		8,366,616	9,270,828

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Economic Development Tax Fund (160)						
Development Authority Activity	18,115,900	18,121,954	6,054	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	6,054	6,054
<i>Total: Economic Development Tax Fund</i>				6,054	6,054	6,054
Gwinnett Place TAD Fund (165)						
Planning and Development	-	100,000	100,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	100,000	100,000
				Total: Planning and Development	100,000	100,000
Contribution To Fund Balance	-	2,600,000	2,600,000	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,400,000	2,600,000
				Total: Contribution to Fund Balance	2,400,000	2,600,000
<i>Total: Gwinnett Place TAD Fund</i>				2,700,000	2,500,000	2,700,000
Indian Trail TAD Fund (162)						
Contribution to Fund Balance	-	2,514,000	2,514,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	175,000
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,339,000	2,339,000
				Total: Contribution to Fund Balance	2,339,000	2,514,000
<i>Total: Indian Trail TAD Fund</i>				2,514,000	2,339,000	2,514,000
Jimmy Carter Boulevard TAD Fund (161)						
Contribution to Fund Balance	-	7,019,000	7,019,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	750,000
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	6,269,000	6,269,000
				Total: Contribution to Fund Balance	6,269,000	7,019,000
<i>Total: Jimmy Carter Boulevard TAD Fund</i>				7,019,000	6,269,000	7,019,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Lake Lucerne TAD Fund (164)						
Contribution to Fund Balance	-	1,259,000	1,259,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	20,000
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,239,000	1,239,000
				Total: Contribution to Fund Balance	1,239,000	1,259,000
<i>Total: Lake Lucerne TAD Fund</i>			1,259,000		1,239,000	1,259,000
Park Place TAD Fund (163)						
Contribution to Fund Balance	-	1,349,000	1,349,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	150,000
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,199,000	1,199,000
				Total: Contribution to Fund Balance	1,199,000	1,349,000
<i>Total: Park Place TAD Fund</i>			1,349,000		1,199,000	1,349,000
The Exchange at Gwinnett TAD Fund (166)						
Planning and Development	3,010,126	4,433,094	1,422,968	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,407,968
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	15,000	15,000
				Total: Planning and Development	15,000	1,422,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,422,968		15,000	1,422,968
Speed Hump Fund (003)						
Transportation	532,079	536,897	4,818	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	4,818	4,818
				Total: Transportation	4,818	4,818
<i>Total: Speed Hump Fund</i>			4,818		4,818	4,818

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	8,700,050	9,195,677	495,627	GCID 20230838 Of incorporation of the Parkwood Ridge subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$18,360.00 and estimated annual revenue and operating cost is \$7,485.00. The installation of these streetlights is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	14,120
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.	-	498
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	481,009	481,009
				Total: Transportation	481,009	495,627
Contribution to Fund Balance	476,777	35,270	(441,507)	Street Lighting; Fund balance balancing entries	-	39,502
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(481,009)	(481,009)
				Total: Contribution to Fund Balance	(481,009)	(441,507)
<i>Total: Street Lighting Fund</i>			54,120		-	54,120
Opioid Remediation Fund (015)						
Contribution to Fund Balance	-	60,000	60,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	60,000
				Total: Contribution to Fund Balance	-	60,000
<i>Total: Opioid Remediation Fund</i>			60,000		-	60,000
E-911 Fund (095)						
Police Services	23,409,969	24,193,214	783,245	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	783,245	783,245
				Total: Police Services	783,245	783,245
<i>Total: E-911 Fund</i>			783,245		783,245	783,245
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	314,643	174,643	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	15,073	174,643
				Total: Sheriff Special Operations	15,073	174,643
<i>Total: Sheriff Special Justice Fund</i>			174,643		15,073	174,643

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Sheriff Special Operations	70,000	154,169	84,169	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,936	84,169
				Total: Sheriff Special Operations	9,936	84,169
<i>Total: Sheriff Special State Fund</i>				84,169	9,936	84,169
Stadium Fund (055)						
Stadium Operations	2,201,728	2,208,851	7,123	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	7,123	7,123
				Total: Stadium Operations	7,123	7,123
Contributions to Fund Balance	169,684	225,149	55,465	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	62,588
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(7,123)	(7,123)
				Total: Contributions to Fund Balance	-	55,465
<i>Total: Stadium Fund</i>				62,588	-	62,588
Tourism Fund (050)						
Tourism	4,069,928	5,189,620	1,119,692	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,119,692	1,119,692
				Total: Tourism	1,119,692	1,119,692
<i>Total: Tourism Fund</i>				1,119,692	1,119,692	1,119,692
Airport Operating Fund (520)						
Transportation	2,274,846	2,306,247	31,401	To adjust budget for 90 day job vacancies.	-	(22,264)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	53,665	53,665
				Total: Transportation	53,665	31,401
<i>Total: Airport Operating Fund</i>				31,401	53,665	31,401
Economic Development Operating Fund (530)						
Economic Development Activity	9,535,331	9,539,611	4,280	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	4,280	4,280
				Total: Economic Development Activity	4,280	4,280
<i>Total: Economic Development Operating Fund</i>				4,280	4,280	4,280

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Local Transit Operating Fund (515)						
Transportation	31,859,430	32,028,596	169,166	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	169,166	169,166
Total: Transportation					169,166	169,166
<i>Total: Local Transit Operating Fund</i>			169,166		169,166	169,166
Solid Waste Operating Fund (595)						
Support Services	57,515,062	57,593,432	78,370	To adjust budget for 90 day job vacancies.	-	(13,935)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	92,305	92,305
Total: Support Services					92,305	78,370
<i>Total: Solid Waste Operating Fund</i>			78,370		92,305	78,370
Stormwater Operating Fund (590)						
Planning and Development	1,947,096	1,999,974	52,878	To adjust budget for 90 day job vacancies.	-	(24,249)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	77,127	77,127
Total: Planning and Development					77,127	52,878
Water Resources	30,786,624	30,784,722	(1,902)	To adjust budget for 90 day job vacancies.	-	(74,605)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	72,703	72,703
Total: Water Resources					72,703	(1,902)
<i>Total: Stormwater Operating Fund</i>			50,976		149,830	50,976

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	1,126,620	1,164,306	37,686	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	37,686	37,686
				Total: Planning and Development	37,686	37,686
Water Resources	422,441,216	423,652,111	1,210,895	GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	-	535,775
				GCID 20230036 Of a Supplemental Resolution approving the forms, terms and conditions, and authorizing the execution, delivery, and performance of a Loan Agreement and Note relating to a loan from the Clean Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA), amount not to exceed \$50,000,000; and for other related purposes. Subject to approval as to form by the Law Department.	-	55,500
				To adjust budget for 90 day job vacancies.	-	(1,268,565)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,888,185	1,888,185
				Total: Water Resources	1,888,185	1,210,895
Total: Water and Sewer Operating Fund			1,248,581		1,925,871	1,248,581
Administrative Support Fund (665)						
Communications	8,582,631	8,493,084	(89,547)	To adjust budget for 90 day job vacancies.	-	(89,547)
				Total: Communications	-	(89,547)
County Administration	4,103,849	5,341,599	1,237,750	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,237,750
				Total: County Administration	-	1,237,750
Financial Services	13,814,838	12,338,251	(1,476,587)	To adjust budget for 90 day job vacancies.	-	(281,714)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,194,873)
				Total: Financial Services	-	(1,476,587)
Human Resources	6,719,490	6,549,679	(169,811)	To adjust budget for 90 day job vacancies.	-	(169,811)
				Total: Human Resources	-	(169,811)
Information Technology	68,256,200	67,769,723	(486,477)	To adjust budget for 90 day job vacancies.	-	(486,477)
				Total: Information Technology	-	(486,477)
Law	3,525,576	3,510,452	(15,124)	To adjust budget for 90 day job vacancies.	-	(55,759)
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.		30,635
				Transfer to Law from: Non-Departmental	-	10,000
				Total: Law	-	(15,124)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Support Services	21,003,558	21,449,418	445,860	To adjust budget for 90 day job vacancies.	-	(67,540)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	300,000
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.		113,400
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	100,000	100,000
Total: Support Services					100,000	445,860
Non-Departmental	2,548,500	2,538,500	(10,000)	Transfer from Non-Departmental to: Law	-	(10,000)
Total: Non-Departmental					-	(10,000)
Working Capital Reserve	-	15,186,880	15,186,880	To adjust budget for 90 day job vacancies.	-	1,150,848
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(94,271)
				Working Capital Reserve: Fund balance balancing entries		(144,035)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	14,274,338	14,274,338
Total: Working Capital Reserve					14,274,338	15,186,880
Total: Administrative Support Fund			14,622,944		14,374,338	14,622,944
Auto Liability Fund (606)						
Working Capital Reserve	-	51,377	51,377	GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	51,377	51,377
Total: Working Capital Reserve					51,377	51,377
Financial Services	2,384,663	4,859,018	2,474,355	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	500,000
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	1,974,355	1,974,355
				Total: Financial Services		
Total: Auto Liability Fund			2,525,732		2,025,732	2,525,732

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management Fund (610)						
Support Services	9,908,667	12,421,826	2,513,159	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,000,000
				To adjust budget for 90 day job vacancies.	-	(39,940)
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.		41,558
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	511,541	511,541
				Total: Support Services	511,541	2,513,159
Working Capital Reserve	267,174	382,138	114,964	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	431,123
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(314,541)	(314,541)
				To adjust budget for 90 day job vacancies.	-	39,940
				FB Balancing entries		(41,558)
				Total: Working Capital Reserve	(314,541)	114,964
<i>Total: Fleet Management Fund</i>			2,628,123		197,000	2,628,123
Group Self-Insurance Fund (605)						
Human Resources	78,019,035	78,008,060	(10,975)	To adjust budget for 90 day job vacancies.	-	(76,322)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	65,347	65,347
				Total: Human Resources	65,347	(10,975)
Working Capital Reserve	350,043	1,332,327	982,284	To adjust budget for 90 day job vacancies.	-	76,322
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	971,309
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(65,347)	(65,347)
				Total: Working Capital Reserve	(65,347)	982,284
<i>Total: Group Self-Insurance Fund</i>			971,309		-	971,309

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Risk Management Fund (602)						
Financial Services	11,393,170	11,766,052	372,882	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	250,000
				GCID 20230946 Of a Resolution amending the 2023 Compensation Plan. Approval to adjust the Fiscal Year 2023 budget to increase appropriations to reflect the amendment to the 2023 Compensation Plan. Subject to approval as to form by the Law Department.		4,880
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	118,002	118,002
				Total: Financial Services	118,002	372,882
Working Capital Reserve	1,154,355	846,648	(307,707)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(184,825)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(118,002)	(118,002)
				FB Balancing entries		(4,880)
				Total: Working Capital Reserve	(118,002)	(307,707)
<i>Total: Risk Management Fund</i>			65,175		-	65,175
Workers' Compensation Fund (604)						
Human Resources	5,999,143	6,002,682	3,539	To adjust budget for 90 day job vacancies.	-	(1,826)
				GCID 20231081 Of the October 31, 2023 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2023 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	5,365	5,365
				Total: Human Resources	5,365	3,539
<i>Total: Workers' Compensation Fund</i>			3,539		5,365	3,539
Total Appropriation Budget Adjustments			\$ 128,725,318		\$ 108,710,010	\$ 128,725,318