



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
JUNE 30, 2023  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

[www.gwinnettcounty.com](http://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:** July 12, 2023

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

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

This report includes:

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Service District Funds	Page 5
Water & Sewer Operating Fund	Page 8
Administrative Support Fund	Page 9
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Budget Adjustments by Fund Schedule	Page 57

## EXECUTIVE SUMMARY

### **2024 Budget Preparation**

Departments and elected officials have submitted their capital and operating budget requests including revenue estimates and service expansion proposals. In late August, they will present their 2024 business plans to the Chairwoman's Budget Review Committee for consideration.

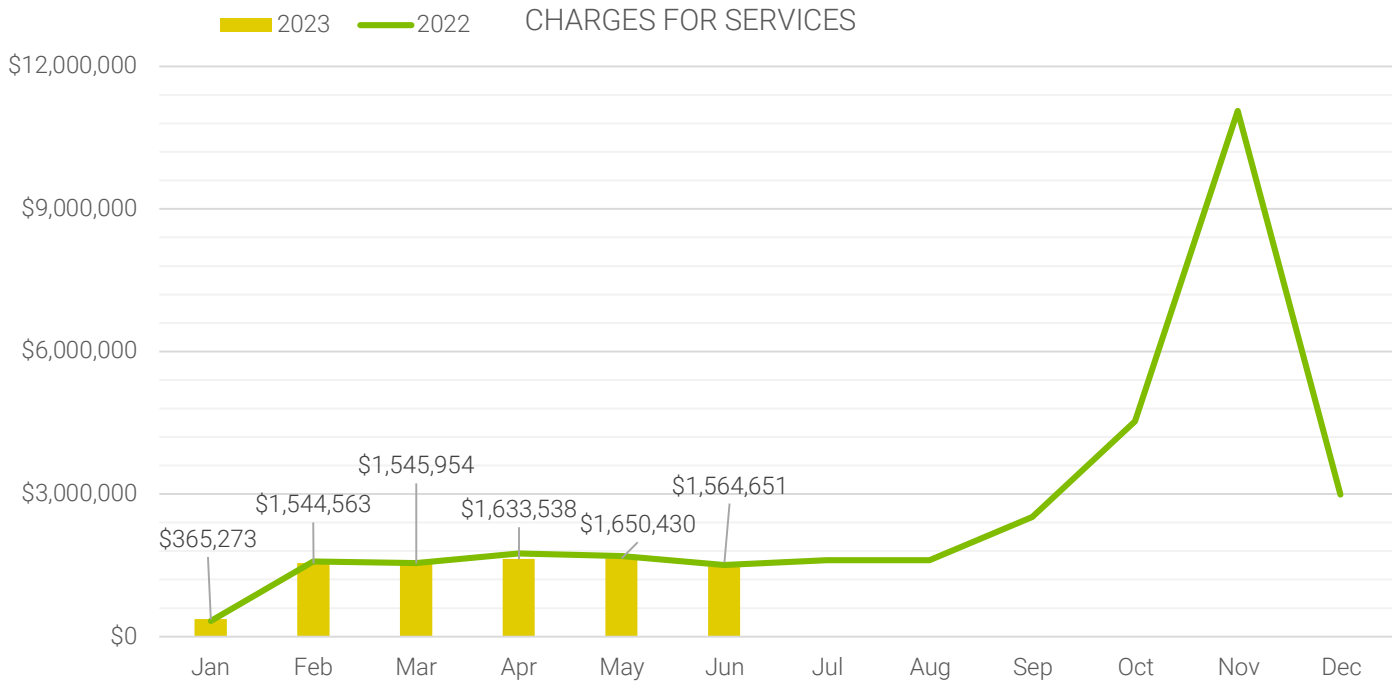
### **2022 External Audit**

On June 30, 2023, Mauldin & Jenkins, CPAs & Advisors completed the fiscal year 2022 external audit and issued a clean opinion. Audited financial reports are provided in the 2022 Annual Comprehensive Financial Report, which is available online at [Gwinnett County Financial Report](#).

## GENERAL FUND (PAGE 11)

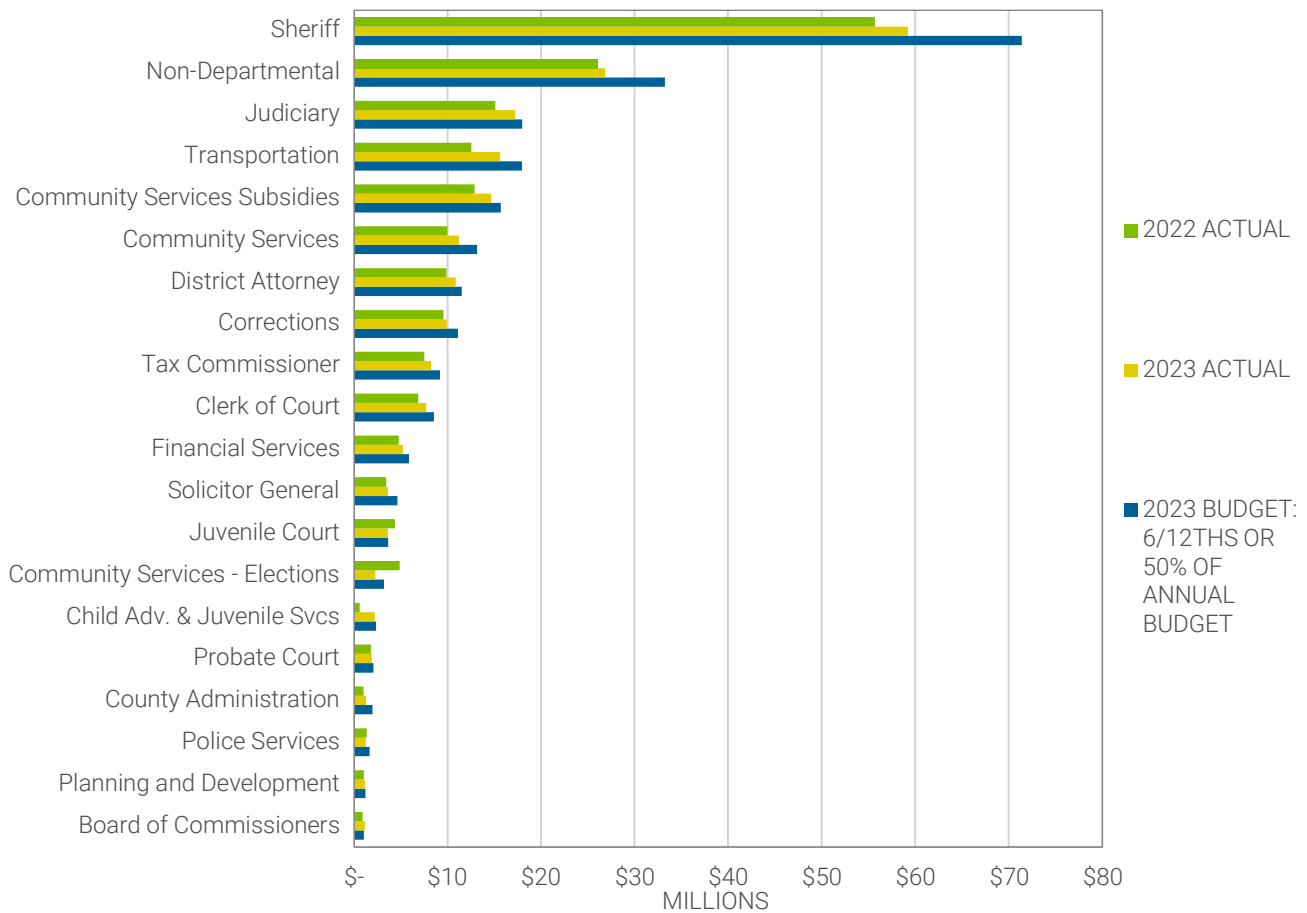
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

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



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

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



*Support Services is too small to appear in the chart*

Sheriff’s expenditures are approximately \$3.5 million higher in comparison to the same time last year. This is primarily due to the timing of when the medical billings are received and paid. The County has made five payments for inmate medical services in 2023 as opposed to only four payments made through June last year. However, Sheriff’s expenditures are under budget for the percentage of the year that has elapsed. This is primarily due to a high number of vacancies in the department.

Non-Departmental expenditures are currently under budget due to \$9.4 million in contributions to the Hooper-Renwick Library project that will occur later in the year.

Community Services Subsidies expenditures are approximately \$1.8 million higher in comparison to the same time last year. This is mainly due to an increase in the Library Subsidy payments.

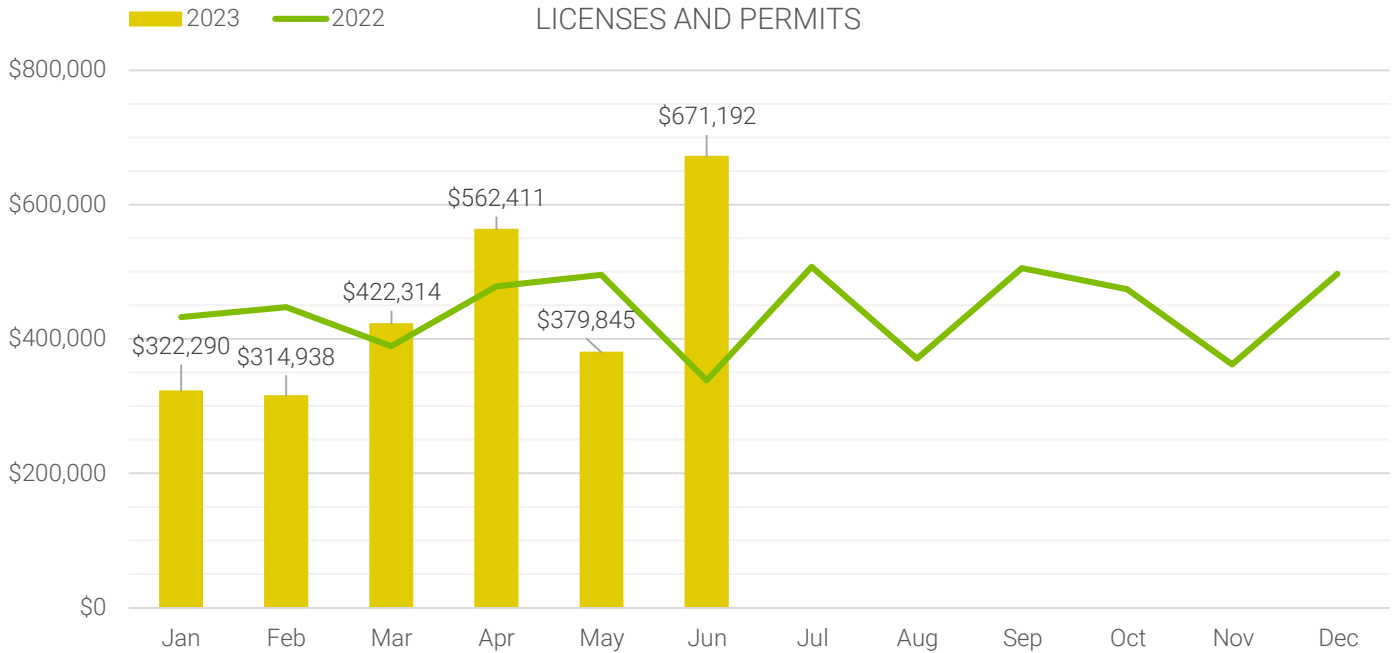
Community Services – Elections expenditures are approximately \$2.6 million lower in comparison to last year. This is mainly attributed to 2023 being a non-election year.

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

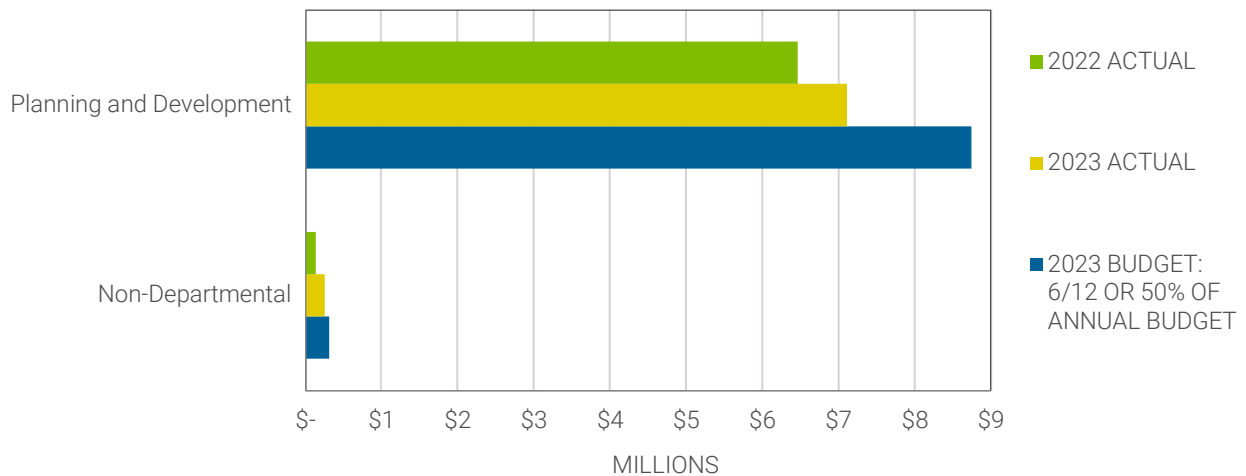
## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund, shown in the chart below. The yellow bars are 2023 monthly revenues, and the green line represents monthly collections for 2022. Licenses and Permits are up approximately \$92,000 when compared to the same period last year. This is primarily due to a higher number of residential building permits issued through June.



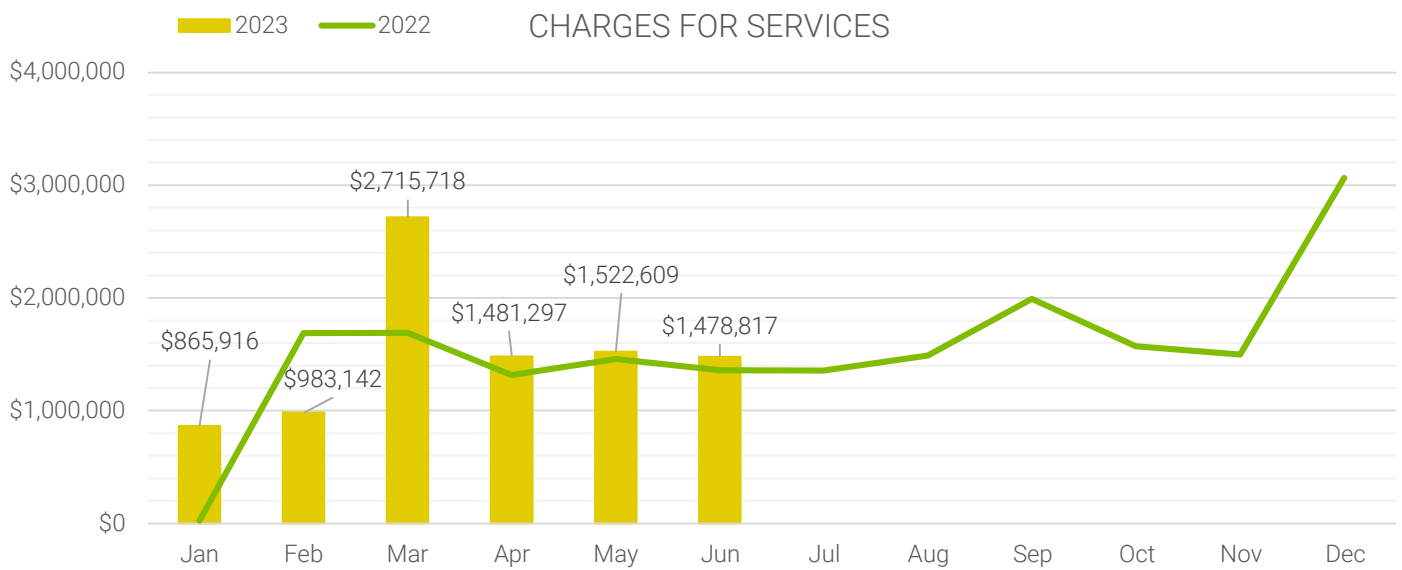
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JUNE 2022 – 2023 YTD EXPENDITURES



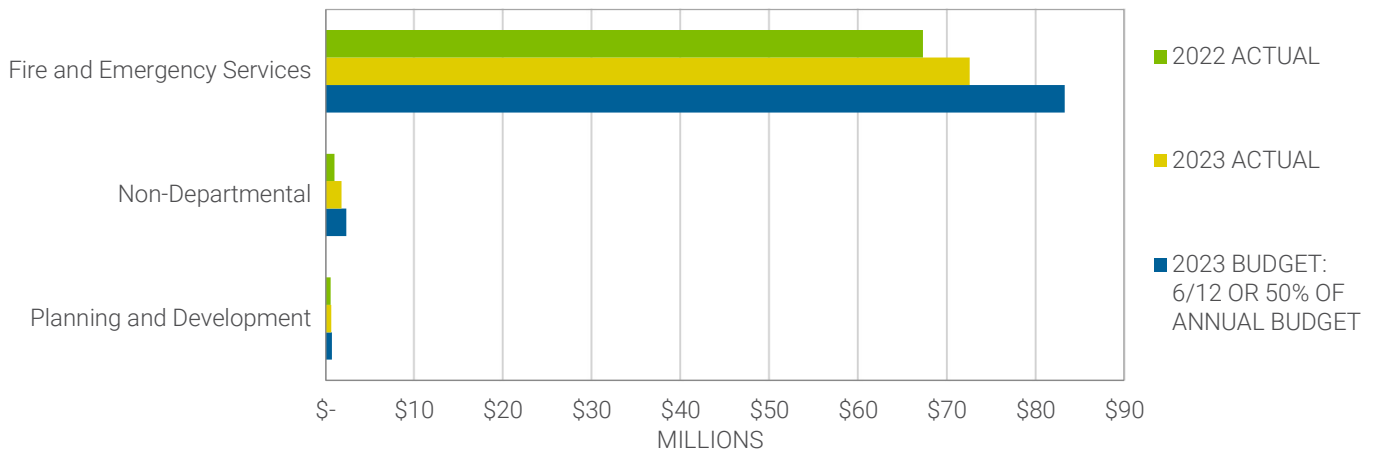
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund, as shown in the chart below. The yellow bars are monthly 2023 revenues, and the green line represents monthly collections for 2022. Charges for Services, which primarily consist of ambulance transport fees, are up approximately \$1.5 million when compared to the same time last year. This is mainly attributed to additional payments received from the federal government to supplement Medicaid payments for ambulance services.



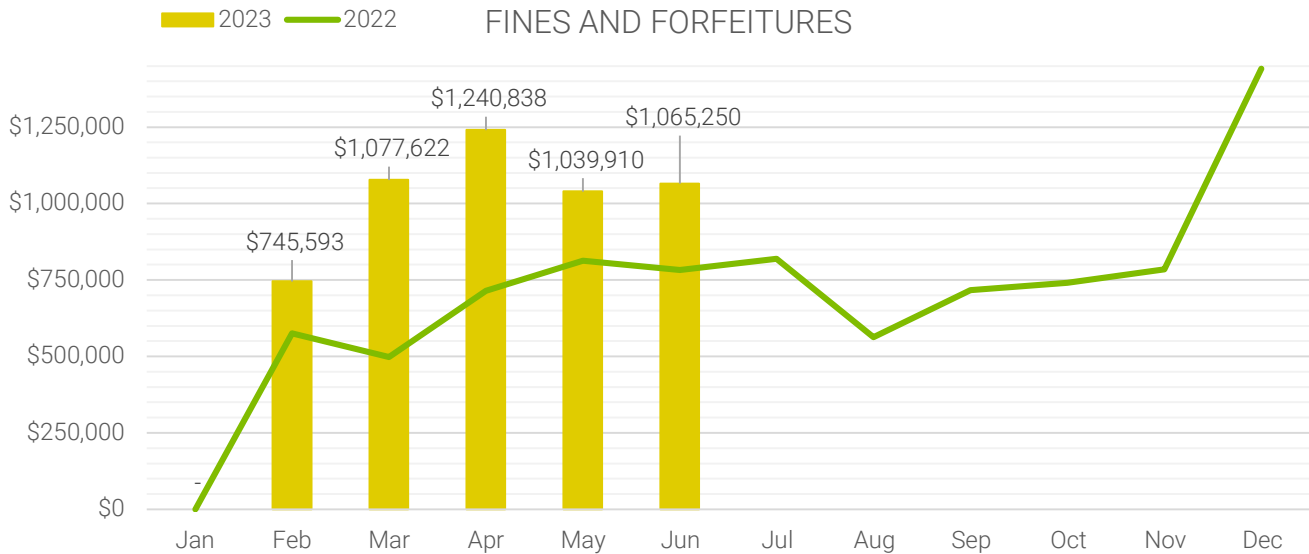
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JUNE 2022 – 2023 YTD EXPENDITURES



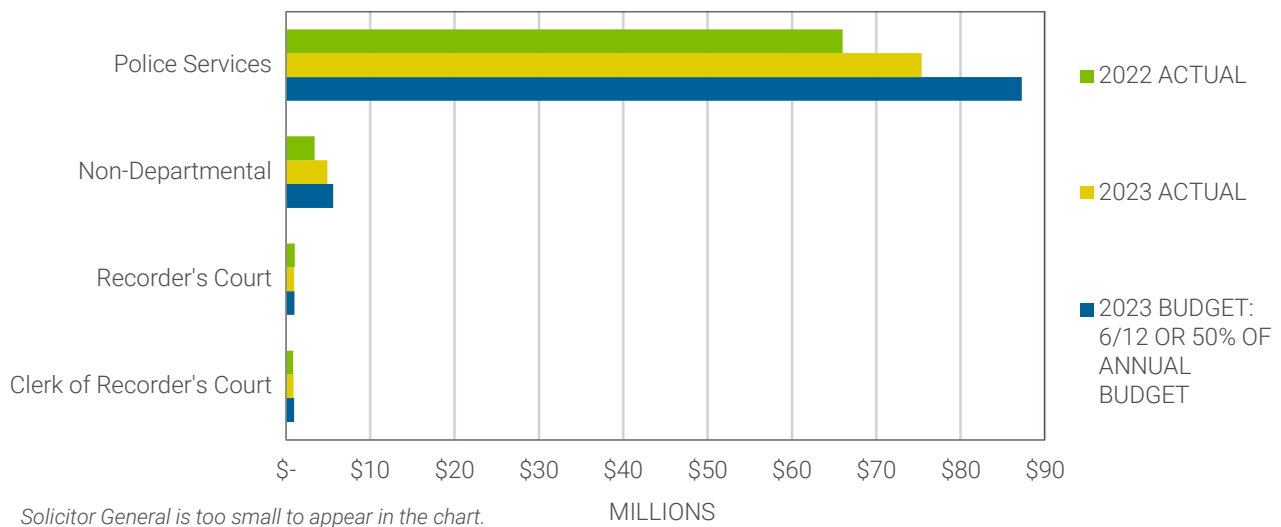
# POLICE SERVICES DISTRICT FUND (PAGE 16)

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

The main revenue source for the Police Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund, as shown in the chart below. Through June 2023, Fines and Forfeitures are up approximately \$1.8 million compared to 2022 due to an increase in the number of schools in the school zone automated speed detection program.



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



Police Services District fund expenses are up approximately \$10.9 million when compared to last year. This is primarily due to higher personnel costs, increased contributions for vehicle replacements, and the new contract for licensing and replacing equipment such as body cameras, dash cameras, and tasers.



## WATER & SEWER OPERATING FUND (PAGE 50)

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

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



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$13.5 million, or 7.3 percent, from last year. The increase is primarily due to water and sewer rate increases that went into effect in January as well as increased consumption.

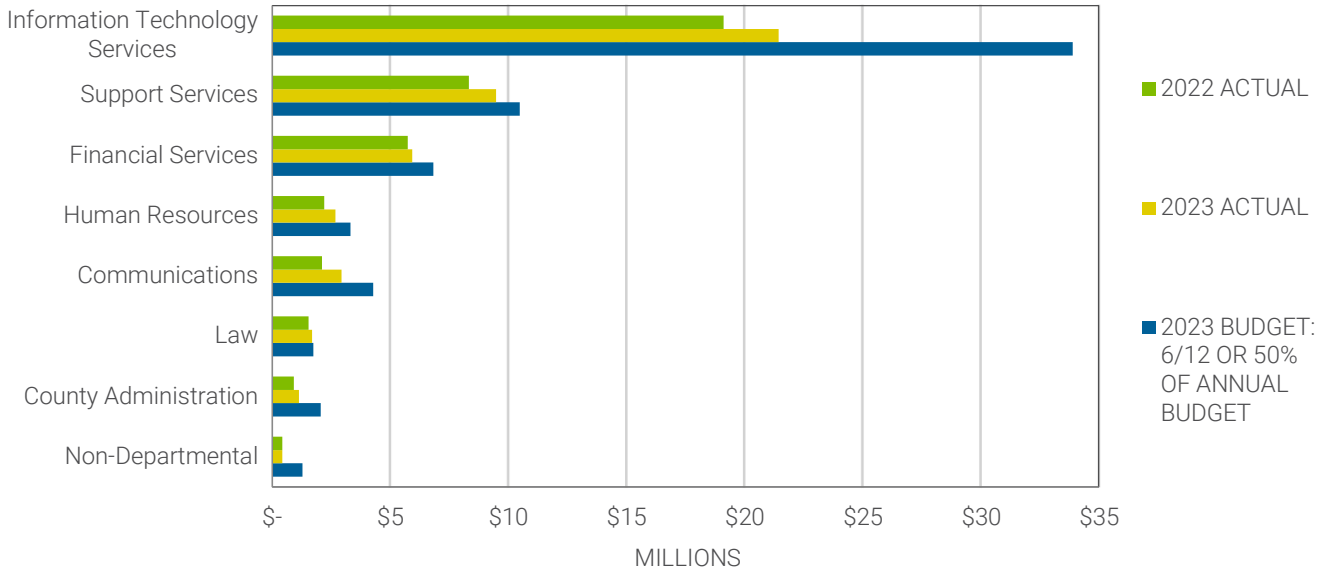
Revenues are approximately \$7.7 million, or 3.7 percent, under budget. This is primarily because a large portion of the revenue received in January was for services provided in December and was recorded in 2022. This will cause revenues to appear understated when compared to the budget until year-end.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$10.9 million, or 5.8 percent, compared to last year. This is mainly due to increases in chemicals, personnel services, and industrial repairs and maintenance costs. However, expenses in the Water and Sewer Operating Fund are approximately \$12.6 million, or 5.9 percent, under budget. This is mainly due to underutilization in areas such as professional services and utility costs, all of which will have higher demand later this year.

## ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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

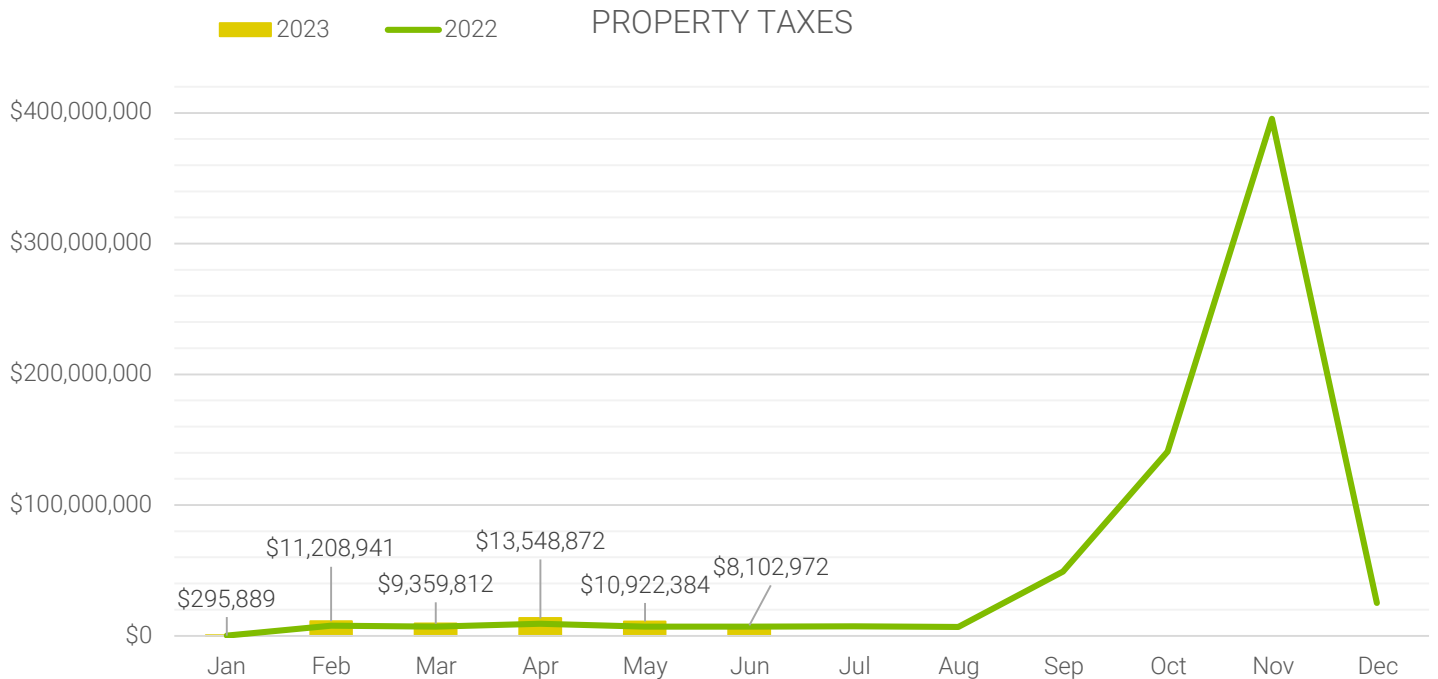
ADMINISTRATIVE SUPPORT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JUNE 2022 – 2023 YTD EXPENSES



Information Technology Services' expenses through June are up approximately \$2.3 million, or 12.2 percent, compared to last year. This is primarily due to increased personnel costs and technological outsourced services. However, ITS expenses are approximately \$12.5 million under budget. This variance is primarily attributable to lower expenses in areas such as computer supplies, professional services, and license support agreements, which are anticipated to have higher demand later in the year.

## RECURRING ITEMS

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



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

Property taxes through June are up by approximately \$15.4 million, or 40 percent when compared to the same time last year mainly due to settling 2022 appeals.

### Street Lighting Fund

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

### Investment Income

In response to high inflation, the Federal Reserve Bank began aggressively increasing interest rates in the second half of 2022 and has continued to increase rates in 2023. Due to the resulting increase in deposit yields, investment revenue has been significantly above budget year-to-date and is expected to remain strong throughout 2023. Investment revenue is up \$13 million year-over-year across all funds.

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 229,423,333	\$ 229,423,333	\$ 229,423,333			
Revenues:						
Taxes	\$ 413,318,092	\$ 413,318,092	\$ 67,940,763	16.44%	\$ 60,738,636	16.99%
Licenses and Permits	5,263,365	5,263,365	1,902,437	36.14%	1,898,711	36.53%
Intergovernmental	4,012,581	4,012,581	1,639,268	40.85%	2,157,985	53.04%
Charges for Services	31,466,356	31,466,356	8,308,063	26.40%	8,408,416	27.19%
Fines and Forfeitures	3,201,175	3,201,175	1,317,598	41.16%	1,400,208	58.59%
Investment Income	1,173,830	1,173,830	3,757,240	320.08%	360,103	145.25%
Contributions and Donations	87,250	103,675	23,441	22.61%	12,567	13.82%
Miscellaneous	1,763,192	1,763,192	1,105,130	62.68%	1,273,916	80.38%
Other Financing Sources	-	-	90,243	-	354,334	-
Revenues without Use of Fund Balance	460,285,841	460,302,266	86,084,183	18.70%	76,604,876	19.06%
Use of Fund Balance	6,025,201	14,907,246	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 466,311,042</b>	<b>\$ 475,209,512</b>	<b>\$ 86,084,183</b>	<b>18.11%</b>	<b>\$ 76,604,876</b>	<b>17.45%</b>
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,120,731	\$ 1,163,448	54.86%	\$ 906,384	48.29%
County Administration	3,920,202	3,915,632	1,292,350	33.00%	1,000,080	31.83%
Financial Services	11,728,246	11,728,246	5,218,705	44.50%	4,778,094	43.20%
Tax Commissioner	18,396,689	18,396,689	8,249,945	44.84%	7,519,915	44.89%
Transportation	36,189,397	35,875,030	15,620,628	43.54%	12,550,824	42.00%
Planning and Development	2,430,648	2,430,648	1,157,883	47.64%	1,065,006	42.64%
Police Services	3,339,838	3,331,138	1,249,157	37.50%	1,345,430	34.78%
Corrections	22,101,964	22,189,964	9,917,823	44.70%	9,561,094	44.48%
Community Services	26,438,943	26,335,265	11,201,309	42.53%	9,966,433	44.33%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,182,442	591,221	50.00%	534,633	49.08%
Board of Health	2,500,000	2,500,000	1,250,000	50.00%	1,037,321	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	165,160	25.00%	330,319	50.00%
Food Insecurity	150,000	150,000	77,362	51.57%	-	0.00%
Forestry	7,358	7,358	7,358	100.00%	7,358	84.59%
HealthCare Initiative	400,000	400,000	-	0.00%	-	-
HomeFirst Gwinnett	500,000	500,000	-	0.00%	300,000	50.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	492,973	40.08%	344,656	26.88%
Library Subsidy	22,901,495	22,901,495	11,450,748	50.00%	9,700,748	50.00%
Mental Health	1,043,341	1,043,341	521,671	50.00%	521,671	50.00%
Total Community Services Subsidies	31,360,301	31,360,301	14,674,035	46.79%	12,894,249	47.59%
Community Services - Elections	6,477,376	6,400,005	2,281,116	35.64%	4,887,374	20.38%
Juvenile Court	6,066,954	7,315,054	3,619,360	49.48%	4,369,628	59.82%

# 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 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Child Advocacy & Juvenile Services	4,693,660	4,707,160	2,206,639	46.88%	586,492	18.09%
Sheriff	141,999,004	142,791,004	59,200,100	41.46%	55,708,680	42.60%
Clerk of Court	17,089,628	17,089,628	7,734,415	45.26%	6,879,431	43.83%
Judiciary	31,173,535	36,002,735	17,235,667	47.87%	15,122,008	47.98%
Probate Court	3,947,380	4,162,180	1,889,892	45.41%	1,796,093	44.18%
District Attorney	23,044,949	23,044,949	10,866,044	47.15%	9,889,815	46.40%
Solicitor General	9,288,824	9,288,824	3,608,917	38.85%	3,444,343	41.63%
Support Services	255,112	255,112	167,138	65.52%	159,816	62.20%
Non-Departmental:						
Contingency	1,628,000	1,571,092	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	450,000	50.00%	325,000	50.00%
Contribution to Capital	23,716,495	33,123,651	13,202,127	39.86%	9,041,816	50.00%
Contribution to Local Transit	18,500,000	18,500,000	9,250,000	50.00%	13,164,755	68.51%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	1,654,744	1,711,652	832,930	48.66%	809,590	50.77%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	-	0.00%
Pauper Burial	175,000	175,000	64,770	37.01%	45,600	26.06%
Reserves - Compensation	1,300,000	1,300,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	389,300	-	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	1,602,600	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,760,000	880,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	1,468,964	42.23%	1,394,292	43.05%
Other Governmental Agencies	115,000	115,000	49,389	42.95%	53,023	10.30%
Other Miscellaneous	204,000	204,000	124,426	60.99%	162,116	43.88%
Total Non-Departmental	64,247,661	66,469,217	26,842,606	40.38%	25,996,192	49.69%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 466,311,042</b>	<b>\$ 475,209,512</b>	<b>\$ 205,397,177</b>	<b>43.22%</b>	<b>\$ 190,427,381</b>	<b>43.39%</b>
Projected Fund Balance December 31	<b>\$ 223,398,132</b>	<b>\$ 214,516,087</b>				
Fund Balance as of Report Date			<b>\$ 110,110,339</b>			

# 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 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 14,044,491	\$ 14,044,491	\$ 14,044,491			
Revenues:						
Taxes	\$ 10,722,515	\$ 10,722,515	\$ 429,503	4.01%	\$ 248,548	2.67%
Licenses and Permits	4,933,120	4,933,120	2,672,991	54.18%	2,581,246	68.79%
Intergovernmental	45,000	45,000	24,174	53.72%	38,042	66.63%
Charges for Services	1,002,275	1,002,275	371,037	37.02%	516,186	66.09%
Investment Income	103,209	103,209	280,151	271.44%	42,194	84.26%
Miscellaneous	-	-	-	-	8,735	-
Revenues without Use of Fund Balance	16,806,119	16,806,119	3,777,856	22.48%	3,434,951	24.64%
Use of Fund Balance	1,616,839	1,309,681	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 18,422,958</b>	<b>\$ 18,115,800</b>	<b>\$ 3,777,856</b>	<b>20.85%</b>	<b>\$ 3,434,951</b>	<b>22.25%</b>
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 17,500,800	\$ 7,116,830	40.67%	\$ 6,467,301	43.25%
Non-Departmental:						
Reserves - Compensation	74,000	74,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	5,000	5,000	-	0.00%	-	0.00%
Non-Departmental D&E	536,000	536,000	250,000	46.64%	134,500	37.94%
Total Non-Departmental	615,000	615,000	250,000	40.65%	134,500	27.82%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 18,422,958</b>	<b>\$ 18,115,800</b>	<b>\$ 7,366,830</b>	<b>40.67%</b>	<b>\$ 6,601,801</b>	<b>42.76%</b>
Projected Fund Balance December 31	\$ 12,427,652	\$ 12,734,810				
Fund Balance as of Report Date			\$ 10,455,517			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Fire and EMS District Fund (102)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 81,814,202	\$ 81,814,202	\$ 81,814,202			
Revenues:						
Taxes	\$ 143,376,500	\$ 143,376,500	\$ 5,810,648	4.05%	\$ 3,366,222	2.73%
Licenses and Permits	1,070,000	1,070,000	557,041	52.06%	537,466	58.87%
Intergovernmental	584,000	584,000	342,593	58.66%	606,303	82.10%
Charges for Services	16,287,660	16,287,660	9,047,500	55.55%	7,542,836	46.32%
Investment Income	346,506	346,506	1,413,309	407.87%	121,065	121.06%
Contributions and Donations	-	-	500	-	604	-
Miscellaneous	3,000	3,000	17,308	576.93%	90,508	4,525.40%
Revenues without Use of Fund Balance	161,667,666	161,667,666	17,188,899	10.63%	12,265,004	8.67%
Use of Fund Balance	11,136,302	11,057,310	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 172,803,968	\$ 172,724,976	\$ 17,188,899	9.95%	\$ 12,265,004	8.00%
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,428,220	\$ 632,636	44.30%	\$ 547,659	48.11%
Fire and Emergency Services	166,723,946	166,644,954	72,611,707	43.57%	67,331,343	45.18%
Non-Departmental:						
Reserves - Compensation	660,000	660,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	76,000	76,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	3,915,802	3,915,802	1,785,401	45.59%	1,000,000	34.25%
Total Non-Departmental	4,651,802	4,651,802	1,785,401	38.38%	1,000,000	30.94%
TOTAL APPROPRIATIONS	\$ 172,803,968	\$ 172,724,976	\$ 75,029,744	43.44%	\$ 68,879,002	44.90%
Projected Fund Balance December 31	\$ 70,677,900	\$ 70,756,892				
Fund Balance as of Report Date			\$ 23,973,357			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 5,378	\$ 7,355	136.76%	\$ 2,037	133.66%
Revenues without Use of Fund Balance	5,378	5,378	7,355	136.76%	2,037	133.66%
Use of Fund Balance	71,864	71,864	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,242	\$ 7,355	9.52%	\$ 2,037	3.28%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,242	\$ 749	0.97%	\$ 1,636	2.63%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,242	\$ 749	0.97%	\$ 1,636	2.63%
Projected Fund Balance December 31	\$ 466,891	\$ 466,891				
Fund Balance as of Report Date			\$ 545,361			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 107,471,422	\$ 107,471,422	\$ 107,471,422			
Revenues:						
Taxes	\$ 106,680,192	\$ 106,680,192	\$ 4,243,002	3.98%	\$ 2,434,319	2.66%
Insurance Premium Taxes	51,705,000	51,705,000	-	0.00%	-	0.00%
Intergovernmental	276,000	276,000	235,835	85.45%	401,593	114.74%
Charges for Services	2,001,000	2,001,000	527,217	26.35%	423,318	51.15%
Fines and Forfeitures	13,547,506	13,547,506	5,169,212	38.16%	3,384,249	45.28%
Investment Income	514,989	514,989	1,590,438	308.83%	144,976	86.29%
Miscellaneous	477,388	477,388	307,954	64.51%	398,742	131.50%
Revenues without Use of Fund Balance	175,202,075	175,202,075	12,073,658	6.89%	7,187,197	4.92%
Use of Fund Balance	15,672,686	15,465,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 190,874,761	\$ 190,667,543	\$ 12,073,658	6.33%	\$ 7,187,197	4.30%
Appropriations:						
Police Services	\$ 174,717,077	\$ 174,609,859	\$ 75,427,470	43.20%	\$ 66,049,729	43.04%
Recorder's Court	1,788,445	1,988,845	959,833	48.26%	1,031,411	47.93%
Solicitor General	858,513	863,513	283,912	32.88%	291,908	29.21%
Clerk of Recorder's Court	1,972,925	1,972,925	896,061	45.42%	866,788	45.37%
Non-Departmental:						
Reserves - Compensation	670,000	670,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	158,000	158,000	-	0.00%	-	0.00%
Non-Departmental Police	10,709,801	10,404,401	4,928,751	47.37%	3,384,624	42.08%
Total Non-Departmental	11,537,801	11,232,401	4,928,751	43.88%	3,384,624	40.20%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 190,667,543	\$ 82,496,026	43.27%	\$ 71,624,459	42.90%
Projected Fund Balance December 31	\$ 91,798,736	\$ 92,005,954				
Fund Balance as of Report Date			\$ 37,049,054			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## 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 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 29,395,684	\$ 29,395,684	\$ 29,395,684			
Revenues:						
Taxes	\$ 45,577,378	\$ 45,577,378	\$ 1,829,619	4.01%	\$ 1,061,047	2.70%
Intergovernmental	182,000	182,000	142,911	78.52%	240,859	104.72%
Charges for Services	4,345,723	4,345,723	2,420,902	55.71%	1,686,685	36.03%
Investment Income	129,363	129,363	519,835	401.84%	65,763	122.24%
Contributions and Donations	400	33,975	33,597	98.89%	-	0.00%
Miscellaneous	2,446,497	2,446,497	1,904,887	77.86%	1,398,940	57.95%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 52,703,291</b>	<b>\$ 52,736,866</b>	<b>\$ 6,851,751</b>	<b>12.99%</b>	<b>\$ 4,453,294</b>	<b>8.31%</b>
Appropriations:						
Community Services	\$ 50,154,729	\$ 49,893,544	\$ 22,316,775	44.73%	\$ 19,382,360	37.82%
Support Services	35,440	35,440	21,044	59.38%	5,411	15.63%
Non-Departmental:						
Reserves - Compensation	100,000	100,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	912,943	912,943	314,972	34.50%	1,116,344	49.67%
Total Non-Departmental	1,025,943	1,025,943	314,972	30.70%	1,116,344	48.27%
Appropriations without Contribution to Fund Balance	51,216,112	50,954,927	22,652,791	44.46%	20,504,115	38.26%
Contribution to Fund Balance	1,487,179	1,781,939	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 52,703,291</b>	<b>\$ 52,736,866</b>	<b>\$ 22,652,791</b>	<b>42.95%</b>	<b>\$ 20,504,115</b>	<b>38.26%</b>
Projected Fund Balance December 31	\$ 30,882,863	\$ 31,177,623				
Fund Balance as of Report Date			\$ 13,594,644			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Economic Development Tax Fund (160)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 13,424,387	\$ 546,264	4.07%	\$ 312,784	2.71%
Intergovernmental	55,000	55,000	29,984	54.52%	51,517	73.60%
Investment Income	-	-	283,547	-	9,840	-
Revenues without Use of Fund Balance	13,479,387	13,479,387	859,795	6.38%	374,141	3.22%
Use of Fund Balance	4,636,513	4,636,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,115,900	\$ 859,795	4.75%	\$ 374,141	2.53%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,115,900	\$ 3,509,154	19.37%	\$ 4,452,530	30.15%
Total Non-Departmental	18,115,900	18,115,900	3,509,154	19.37%	4,452,530	30.15%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,115,900	\$ 3,509,154	19.37%	\$ 4,452,530	30.15%
Projected Fund Balance December 31	\$ 8,537,020	\$ 8,537,020				
Fund Balance as of Report Date			\$ 10,524,174			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ -	\$ 86,706	-	\$ 29,428	-
Investment Income	-	-	109,919	-	-	-
Miscellaneous	-	-	10,000	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 206,625	-	\$ 29,428	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,007,887	\$ 5,007,887				
Fund Balance as of Report Date			\$ 5,214,512			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ -	\$ 265,287	-	\$ 22,800	-
Investment Income	-	-	92,980	-	17,835	-
TOTAL REVENUES	\$ -	\$ -	\$ 358,267	-	\$ 40,635	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,569,025	\$ 5,569,025				
Fund Balance as of Report Date			\$ 5,927,292			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ -	\$ 415,369	-	\$ 60,958	-
Investment Income	-	-	391,770	-	33,001	-
TOTAL REVENUES	\$ -	\$ -	\$ 807,139	-	\$ 93,959	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 18,047,905	\$ 18,047,905				
Fund Balance as of Report Date			\$ 18,855,044			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ -	\$ 33,603	-	\$ 5,372	-
Investment Income	-	-	11,894	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 45,497	-	\$ 5,372	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,447,956	\$ 1,447,956				
Fund Balance as of Report Date			\$ 1,493,453			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,744	-	\$ 53,780	-
Investment Income	-	-	87,805	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 95,549	-	\$ 53,780	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,977,346	\$ 3,977,346				
Fund Balance as of Report Date			\$ 4,072,895			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Fund (166)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ -	\$ 197,839	-	\$ 142,718	-
Investment Income	-	-	87,650	-	7,598	-
Revenues without Use of Fund Balance	-	-	285,489	-	150,316	-
Use of Fund Balance	3,010,126	4,418,094	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 285,489</u>	6.46%	<u>\$ 150,316</u>	2.10%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 4,418,094	\$ 1,273,453	28.82%	\$ 1,772,869	24.76%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 1,273,453</u>	28.82%	<u>\$ 1,772,869</u>	24.76%
Projected Fund Balance December 31	\$ 6,401,239	\$ 4,993,271				
Fund Balance as of Report Date			\$ 8,423,401			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 141,260	-	\$ 16,752	-
Other Financing Sources	2,501,526	2,501,526	1,250,763	50.00%	1,250,763	50.00%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,392,023</u>	55.65%	<u>\$ 1,267,515</u>	50.67%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 116,308	\$ 116,308				
Fund Balance as of Report Date			\$ 1,508,331			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 511,552	\$ 511,552	\$ 511,552			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ 2,204	1.55%	\$ 1,843	1.40%
Investment Income	6,620	6,620	11,265	170.17%	4,838	211.64%
Revenues without Use of Fund Balance	148,620	148,620	13,469	9.06%	6,681	4.98%
Use of Fund Balance	383,459	383,459	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 532,079</b>	<b>\$ 532,079</b>	<b>\$ 13,469</b>	<b>2.53%</b>	<b>\$ 6,681</b>	<b>1.54%</b>
Appropriations:						
Transportation	\$ 532,079	\$ 532,079	\$ 160,277	30.12%	\$ 72,509	16.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 532,079</b>	<b>\$ 532,079</b>	<b>\$ 160,277</b>	<b>30.12%</b>	<b>\$ 72,509</b>	<b>16.68%</b>
Projected Fund Balance December 31	\$ 128,093	\$ 128,093				
Fund Balance as of Report Date			\$ 364,744			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## 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 06/30/2023	Actuals YTD as of 06/30/2023		Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,186,827	\$ 123,148	1.34%	\$ 89,524	0.98%
Investment Income	-	-	32,963	-	29	-
Miscellaneous	-	-	38,441	-	86,574	-
<b>TOTAL REVENUES</b>	<b>\$ 9,186,827</b>	<b>\$ 9,186,827</b>	<b>\$ 194,552</b>	<b>2.12%</b>	<b>\$ 176,127</b>	<b>1.93%</b>
Appropriations:						
Transportation	\$ 8,700,050	\$ 8,700,050	\$ 3,758,354	43.20%	\$ 3,583,083	42.05%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,710,050	8,710,050	3,758,354	43.15%	3,583,083	41.92%
Contribution to Fund Balance	476,777	476,777	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,186,827</b>	<b>\$ 9,186,827</b>	<b>\$ 3,758,354</b>	<b>40.91%</b>	<b>\$ 3,583,083</b>	<b>39.26%</b>
Projected Fund Balance December 31	\$ 3,043,928	\$ 3,043,928				
Fund Balance as of Report Date			\$ (996,651)			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## 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 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 215,399	23.16%	\$ 1,462,355	172.19%
Investment Income	-	-	15,640	-	1,056	30.31%
Revenues without Use of Fund Balance	930,078	930,078	231,039	24.84%	1,463,411	171.62%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 231,039</b>	<b>15.40%</b>	<b>\$ 1,463,411</b>	<b>171.62%</b>
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 5,202,673	\$ 5,202,673				
Fund Balance as of Report Date			\$ 6,003,634			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 58,167	41.25%	\$ 79,618	76.56%
Miscellaneous	16,000	16,000	5,889	36.81%	3,737	43.96%
TOTAL REVENUES	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 64,056</u>	40.80%	<u>\$ 83,355</u>	22.62%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 20,287	19.53%	\$ 174,008	47.23%
Appropriations without Contribution to Fund Balance	103,859	103,859	20,287	19.53%	174,008	47.23%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 20,287</u>	12.92%	<u>\$ 174,008</u>	47.23%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Fund Balance as of Report Date			\$ 381,349			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## 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 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ 264,580	45.00%	\$ 243,241	36.59%
Investment Income	-	-	2,161	-	182	-
Miscellaneous	-	-	-	-	764	-
Revenues without Use of Fund Balance	587,931	587,931	266,741	45.37%	244,187	36.73%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 721,894</b>	<b>\$ 721,894</b>	<b>\$ 266,741</b>	<b>36.95%</b>	<b>\$ 244,187</b>	<b>31.46%</b>
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 160,274	45.85%	\$ 201,835	46.13%
Solicitor General	362,368	362,368	104,549	28.85%	112,269	34.15%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 721,894</b>	<b>\$ 721,894</b>	<b>\$ 264,823</b>	<b>36.68%</b>	<b>\$ 314,104</b>	<b>40.46%</b>
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Fund Balance as of Report Date			\$ 372,950			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## 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 06/30/2023	Actuals YTD as of 06/30/2023		Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 262,528	\$ 262,528	\$ 262,528			
Revenues:						
Miscellaneous	\$ -	\$ -	\$ 450	-	\$ -	-
Revenues without Use of Fund Balance	-	-	450	-	-	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 450</u>	0.33%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 45,781	33.91%	\$ (1,365)	-1.01%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 45,781</u>	33.91%	<u>\$ (1,365)</u>	-1.01%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Fund Balance as of Report Date			\$ 217,197			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## E-911 Fund (095)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 36,348,609	\$ 36,348,609	\$ 36,348,609			
Revenues:						
Charges for Services	\$ 23,130,216	\$ 23,130,216	\$ 7,872,076	34.03%	\$ 7,616,703	34.40%
Investment Income	361,575	361,575	502,441	138.96%	130,682	119.81%
Miscellaneous	-	-	-	-	7,355	-
Revenues without Use of Fund Balance	23,491,791	23,491,791	8,374,517	35.65%	7,754,740	34.85%
Use of Fund Balance	3,338,464	3,338,464	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 26,830,255</b>	<b>\$ 26,830,255</b>	<b>\$ 8,374,517</b>	<b>31.21%</b>	<b>\$ 7,754,740</b>	<b>31.24%</b>
Appropriations:						
Police Services	\$ 23,409,969	\$ 23,409,969	\$ 9,176,197	39.20%	\$ 8,441,423	39.01%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,792,286	1,396,143	50.00%	1,335,779	50.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	1,396,143	40.82%	1,335,779	41.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 26,830,255</b>	<b>\$ 26,830,255</b>	<b>\$ 10,572,340</b>	<b>39.40%</b>	<b>\$ 9,777,202</b>	<b>39.39%</b>
Projected Fund Balance December 31	\$ 33,010,145	\$ 33,010,145				
Fund Balance as of Report Date			\$ 34,150,786			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Juvenile Court Supervision Fund (030)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 28,639	95.46%	\$ 20,950	38.95%
Revenues without Use of Fund Balance	30,000	30,000	28,639	95.46%	20,950	38.95%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 28,639</b>	<b>51.98%</b>	<b>\$ 20,950</b>	<b>38.95%</b>
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 11,955	21.70%	\$ 15,180	36.06%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 11,955</b>	<b>21.70%</b>	<b>\$ 15,180</b>	<b>28.22%</b>
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Fund Balance as of Report Date			\$ 259,738			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Opioid Remediation Fund (015)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ -	\$ 31,747	-	\$ -	-
Miscellaneous	-	-	183,641	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 215,388	-	\$ -	-
Appropriations:						
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,397,441				
Fund Balance as of Report Date			\$ 1,612,829			

# 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 06/30/2023	Actuals YTD as of 06/30/2023		Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 28,302	\$ 28,302	100.00%	\$ 150,874	100.00%
Revenues without Use of Fund Balance	-	28,302	28,302	100.00%	150,874	100.00%
Use of Fund Balance	302,239	273,937	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 302,239</b>	<b>\$ 302,239</b>	<b>\$ 28,302</b>	<b>9.36%</b>	<b>\$ 150,874</b>	<b>100.00%</b>
Appropriations:						
Police Services	\$ 302,239	\$ 302,239	\$ 9,706	3.21%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 302,239</b>	<b>\$ 302,239</b>	<b>\$ 9,706</b>	<b>3.21%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 811,051	\$ 839,353				
Fund Balance as of Report Date			\$ 1,131,886			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Police Special State Fund (072)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ 241,667	\$ 244,543	101.19%	\$ 273,532	100.00%
Miscellaneous	-	-	-	-	513	-
Revenues without Use of Fund Balance	-	241,667	244,543	101.19%	274,045	100.19%
Use of Fund Balance	512,866	271,199	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 512,866</b>	<b>\$ 512,866</b>	<b>\$ 244,543</b>	<b>47.68%</b>	<b>\$ 274,045</b>	<b>35.72%</b>
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ 136,135	26.54%	\$ 43,543	5.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 512,866</b>	<b>\$ 512,866</b>	<b>\$ 136,135</b>	<b>26.54%</b>	<b>\$ 43,543</b>	<b>5.68%</b>
Projected Fund Balance December 31	\$ 452,581	\$ 694,248				
Fund Balance as of Report Date			\$ 1,073,855			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Sheriff Inmate Fund (090)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 200,764	36.33%	\$ 202,985	50.75%
Investment Income	-	-	49,229	-	13,750	-
Revenues without Use of Fund Balance	552,609	552,609	249,993	45.24%	216,735	54.18%
Use of Fund Balance	139,141	139,141	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 691,750</b>	<b>\$ 691,750</b>	<b>\$ 249,993</b>	<b>36.14%</b>	<b>\$ 216,735</b>	<b>43.35%</b>
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 120,439	17.41%	\$ 112,758	22.55%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 691,750</b>	<b>\$ 691,750</b>	<b>\$ 120,439</b>	<b>17.41%</b>	<b>\$ 112,758</b>	<b>22.55%</b>
Projected Fund Balance December 31	\$ 3,956,730	\$ 3,956,730				
Fund Balance as of Report Date			\$ 4,225,425			

# 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 06/30/2023	Actuals YTD as of 06/30/2023		Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 38,134	\$ 38,134	100.00%	\$ 178,637	100.00%
Revenues without Use of Fund Balance	-	38,134	38,134	100.00%	178,637	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 140,000</u>	<u>\$ 178,134</u>	<u>\$ 38,134</u>	21.41%	<u>\$ 178,637</u>	56.06%
Appropriations:						
Sheriff	\$ 140,000	\$ 178,134	\$ 95,687	53.72%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 140,000</u>	<u>\$ 178,134</u>	<u>\$ 95,687</u>	53.72%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Fund Balance as of Report Date			\$ 510,635			



# 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 06/30/2023	Actuals YTD as of 06/30/2023		Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 3,856	2.20%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ 3,856</u>	2.20%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Fines and Forfeitures	\$ -	\$ 67,970	\$ 69,653	102.48%	\$ 774	100.00%
Investment Income	-	-	985	-	251	-
Revenues without Use of Fund Balance	-	67,970	70,638	103.93%	1,025	132.43%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 70,000</b>	<b>\$ 137,970</b>	<b>\$ 70,638</b>	<b>51.20%</b>	<b>\$ 1,025</b>	<b>0.57%</b>
Appropriations:						
Sheriff	\$ 70,000	\$ 137,970	\$ -	0.00%	\$ 49,867	27.59%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,000</b>	<b>\$ 137,970</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 49,867</b>	<b>27.59%</b>
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Fund Balance as of Report Date			\$ 262,629			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Stadium Fund (055)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 496,119	61.71%	\$ 397,137	52.95%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,155,000	1,155,000	488,900	42.33%	503,422	43.93%
Investment Income	12,412	12,412	37,450	301.72%	2,492	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,371,412</u>	<u>\$ 1,422,469</u>	59.98%	<u>\$ 1,303,051</u>	56.76%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,201,728	\$ 1,727,481	78.46%	\$ 1,686,445	78.29%
Appropriations without Contribution to Fund Balance	2,201,728	2,201,728	1,727,481	78.46%	1,686,445	78.29%
Contribution to Fund Balance	169,684	169,684	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,371,412</u>	<u>\$ 2,371,412</u>	<u>\$ 1,727,481</u>	72.85%	<u>\$ 1,686,445</u>	73.46%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,415,706				
Fund Balance as of Report Date			\$ 2,941,010			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 39,420	262.80%	\$ 40,760	271.73%
Investment Income	-	-	9,550	-	804	-
Revenues without Use of Fund Balance	15,000	15,000	48,970	326.47%	41,564	277.09%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 48,970</b>	<b>48.97%</b>	<b>\$ 41,564</b>	<b>41.56%</b>
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 397,150	\$ 397,150				
Fund Balance as of Report Date			\$ 531,120			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Tourism Fund (050)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Fund Balance January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 11,628,500	\$ 6,199,692	53.31%	\$ 5,476,825	49.56%
Charges for Services	1,000	1,000	168	16.80%	2,072	1,381.33%
Investment Income	151,566	151,566	339,467	223.97%	69,520	-
Revenues without Use of Fund Balance	11,781,066	11,781,066	6,539,327	55.51%	5,548,417	50.21%
Use of Fund Balance	3,591,148	3,591,148	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 15,372,214</b>	<b>\$ 15,372,214</b>	<b>\$ 6,539,327</b>	<b>42.54%</b>	<b>\$ 5,548,417</b>	<b>36.49%</b>
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ 2,803,643	24.81%	\$ 2,837,222	25.11%
Tourism	4,069,928	4,069,928	2,126,171	52.24%	3,131,553	80.21%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,372,214</b>	<b>\$ 15,372,214</b>	<b>\$ 4,929,814</b>	<b>32.07%</b>	<b>\$ 5,968,775</b>	<b>39.26%</b>
Projected Fund Balance December 31	\$ 25,098,441	\$ 25,098,441				
Fund Balance as of Report Date			\$ 30,299,102			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 1,234,420	\$ 1,234,420	\$ 1,234,420			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 90,363	54.11%	\$ 99,545	59.61%
Investment Income	-	-	14,588	-	1,574	-
Miscellaneous	790,000	790,000	583,399	73.85%	475,788	56.94%
Other Financing Sources	900,000	900,000	450,000	50.00%	325,000	50.00%
Revenues without Use of Net Position	1,857,000	1,857,000	1,138,350	61.30%	901,907	54.58%
Use of Net Position	427,846	418,911	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,284,846</b>	<b>\$ 2,275,911</b>	<b>\$ 1,138,350</b>	<b>50.02%</b>	<b>\$ 901,907</b>	<b>49.19%</b>
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,265,911	\$ 918,296	40.53%	\$ 620,183	34.03%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,284,846</b>	<b>\$ 2,275,911</b>	<b>\$ 918,296</b>	<b>40.35%</b>	<b>\$ 620,183</b>	<b>33.82%</b>
Projected Net Position December 31	\$ 806,574	\$ 815,509				
Net Position as of Report Date			\$ 1,454,474			

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

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ -	\$ 125,634	-	\$ 24,008	-
Miscellaneous	5,101,129	5,101,129	3,562,694	69.84%	2,810,656	71.61%
Other Financing Sources	2,200,000	2,200,000	738,556	33.57%	-	0.00%
Revenues without Use of Net Position	7,301,129	7,301,129	4,426,884	60.63%	2,834,664	32.81%
Use of Net Position	2,234,202	2,234,202	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,535,331</b>	<b>\$ 9,535,331</b>	<b>\$ 4,426,884</b>	<b>46.43%</b>	<b>\$ 2,834,664</b>	<b>32.24%</b>
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,535,331	\$ 2,074,903	21.76%	\$ 2,203,921	25.07%
Total Non-Departmental	9,535,331	9,535,331	2,074,903	21.76%	2,203,921	25.07%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,535,331</b>	<b>\$ 9,535,331</b>	<b>\$ 2,074,903</b>	<b>21.76%</b>	<b>\$ 2,203,921</b>	<b>25.07%</b>
Projected Net Position December 31	\$ 9,970,463	\$ 9,970,463				
Net Position as of Report Date			\$ 14,556,646			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 14,900,920	\$ 14,900,920	\$ 14,900,920			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 1,073,941	83.85%	\$ 873,682	66.52%
Investment Income	269,380	269,380	213,418	79.23%	78,414	102.45%
Miscellaneous	-	-	9,121	-	5,622	112.44%
Other Financing Sources	18,500,000	18,500,000	9,250,000	50.00%	13,164,755	68.51%
Revenues without Use of Net Position	20,050,208	20,050,208	10,546,480	52.60%	14,122,473	68.52%
Use of Net Position	11,819,222	11,819,222	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 31,869,430</b>	<b>\$ 31,869,430</b>	<b>\$ 10,546,480</b>	<b>33.09%</b>	<b>\$ 14,122,473</b>	<b>47.55%</b>
Appropriations:						
Transportation*	\$ 31,859,430	\$ 31,859,430	\$ 9,341,459	29.32%	\$ 16,595,245	55.90%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,869,430</b>	<b>\$ 31,869,430</b>	<b>\$ 9,341,459</b>	<b>29.31%</b>	<b>\$ 16,595,245</b>	<b>55.88%</b>
Projected Net Position December 31	\$ 3,081,698	\$ 3,081,698				
Net Position as of Report Date			\$ 16,105,941			

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



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Solid Waste Operating Fund (595)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 371,622	39.12%	\$ 362,781	38.19%
Charges for Services	47,669,087	47,669,087	23,965,666	50.28%	22,129,264	50.39%
Investment Income	409,178	409,178	1,021,978	249.76%	177,711	90.02%
Contributions and Donations	-	-	-	-	10,000	-
Miscellaneous	100	100	-	0.00%	998	998.00%
Revenues without Use of Net Position	49,028,365	49,028,365	25,359,266	51.72%	22,680,754	50.33%
Use of Net Position	8,496,697	8,496,697	-	0.00%	-	-
TOTAL REVENUES	\$ 57,525,062	\$ 57,525,062	\$ 25,359,266	44.08%	\$ 22,680,754	50.33%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,515,062	\$ 22,807,420	39.65%	\$ 17,736,547	39.63%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 57,525,062	\$ 57,525,062	\$ 22,807,420	39.65%	\$ 17,736,547	39.36%
Projected Net Position December 31	\$ 18,163,080	\$ 18,163,080				
Net Position as of Report Date			\$ 29,211,623			

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

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 13,789,758	\$ 13,789,758	\$ 13,789,758			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 622,526	1.98%	\$ 550,529	1.78%
Investment Income	47,129	47,129	322,180	683.61%	55,867	314.21%
Miscellaneous	-	-	-	-	5,715	-
Revenues without Use of Net Position	31,436,140	31,436,140	944,706	3.01%	612,111	1.97%
Use of Net Position	1,415,580	1,343,893	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 32,851,720</b>	<b>\$ 32,780,033</b>	<b>\$ 944,706</b>	<b>2.88%</b>	<b>\$ 612,111</b>	<b>1.97%</b>
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,922,847	\$ 781,314	40.63%	\$ 554,259	44.47%
Water Resources*	30,786,624	30,739,186	6,431,175	20.92%	6,940,993	24.28%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 32,851,720</b>	<b>\$ 32,780,033</b>	<b>\$ 7,212,489</b>	<b>22.00%</b>	<b>\$ 7,495,252</b>	<b>24.17%</b>
Projected Net Position December 31	\$ 12,374,178	\$ 12,445,865				
Net Position as of Report Date			\$ 7,521,975			

\* 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 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 173,730,520	\$ 173,730,520	\$ 173,730,520			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 179,016,185	46.23%	\$ 167,716,924	46.96%
Investment Income	1,461,835	1,461,835	2,343,543	160.32%	503,188	83.42%
Contributions and Donations	21,769,507	21,769,507	16,046,260	73.71%	15,658,447	72.85%
Miscellaneous	50,000	50,000	178,171	356.34%	212,362	424.72%
Revenues without Use of Net Position	410,511,302	410,511,302	197,584,159	48.13%	184,090,921	48.54%
Use of Net Position	13,669,534	13,426,644	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 424,180,836</b>	<b>\$ 423,937,946</b>	<b>\$ 197,584,159</b>	<b>46.61%</b>	<b>\$ 184,090,921</b>	<b>45.61%</b>
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,126,620	\$ 466,479	41.41%	\$ 448,880	46.80%
Water Resources*	422,441,216	422,198,326	198,908,960	47.11%	188,036,292	46.72%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 424,180,836</b>	<b>\$ 423,937,946</b>	<b>\$ 199,375,439</b>	<b>47.03%</b>	<b>\$ 188,485,172</b>	<b>46.70%</b>
Projected Net Position December 31	\$ 160,060,986	\$ 160,303,876				
Net Position as of Report Date			\$ 171,939,240			

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

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 13,984,104	\$ 13,984,104	\$ 13,984,104			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 128,012,021	\$ 53,484,185	41.78%	\$ 43,606,608	39.64%
Investment Income	201,394	201,394	236,767	117.56%	135,606	95.79%
Miscellaneous	341,227	341,227	306,716	89.89%	247,760	87.69%
<b>TOTAL REVENUES</b>	<b>\$ 128,554,642</b>	<b>\$ 128,554,642</b>	<b>\$ 54,027,668</b>	<b>42.03%</b>	<b>\$ 43,989,974</b>	<b>39.32%</b>
Appropriations:						
Communications	\$ 8,582,631	\$ 8,532,564	\$ 2,931,867	34.36%	\$ 2,105,869	27.56%
County Administration	4,103,849	4,103,849	1,123,501	27.38%	907,549	41.25%
Financial Services	13,814,838	13,640,217	5,927,297	43.45%	5,741,111	44.99%
Human Resources	6,719,490	6,610,633	2,666,266	40.33%	2,194,602	40.87%
Information Technology Services	68,256,200	67,801,637	21,440,597	31.62%	19,117,055	32.19%
Law	3,525,576	3,469,817	1,687,318	48.63%	1,530,217	44.41%
Support Services	21,003,558	20,949,423	9,479,113	45.25%	8,321,954	42.05%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,545,500	423,509	16.64%	421,408	33.39%
Total Non-Departmental	2,548,500	2,548,500	423,509	16.62%	421,408	33.31%
Appropriations without Working Capital Reserve	128,554,642	127,656,640	45,679,468	35.78%	40,339,765	36.06%
Working Capital Reserve	-	898,002	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 128,554,642</b>	<b>\$ 128,554,642</b>	<b>\$ 45,679,468</b>	<b>35.53%</b>	<b>\$ 40,339,765</b>	<b>36.06%</b>
Projected Net Position December 31	\$ 13,984,104	\$ 14,882,106				
Net Position as of Report Date			\$ 22,332,304			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Auto Liability Fund (606)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 2,250,395	\$ 1,125,196	50.00%	\$ 875,000	50.00%
Investment Income	64,278	64,278	85,636	133.23%	27,113	102.74%
Revenues without Use of Net Position	2,314,673	2,314,673	1,210,832	52.31%	902,113	50.78%
Use of Net Position	69,990	69,990	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,384,663</b>	<b>\$ 2,384,663</b>	<b>\$ 1,210,832</b>	<b>50.78%</b>	<b>\$ 902,113</b>	<b>38.71%</b>
Appropriations:						
Financial Services	\$ 2,384,663	\$ 2,384,663	\$ 875,287	36.70%	\$ 913,641	39.20%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,384,663</b>	<b>\$ 2,384,663</b>	<b>\$ 875,287</b>	<b>36.70%</b>	<b>\$ 913,641</b>	<b>39.20%</b>
Projected Net Position December 31	\$ 978,421	\$ 978,421				
Net Position as of Report Date			\$ 1,383,956			

# 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 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 5,263,839	\$ 5,263,839	\$ 5,263,839			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 10,465,580	\$ 6,745,880	64.46%	\$ 5,576,183	55.83%
Investment Income	-	-	112,836	-	7,099	-
Miscellaneous	277,000	277,000	373,482	134.83%	264,231	95.39%
Other Financing Sources	-	-	31,585	-	11,400	-
<b>TOTAL REVENUES</b>	<b>\$ 10,742,580</b>	<b>\$ 10,742,580</b>	<b>\$ 7,263,783</b>	<b>67.62%</b>	<b>\$ 5,858,913</b>	<b>57.08%</b>
Appropriations:						
Support Services	\$ 9,908,667	\$ 9,868,727	\$ 5,435,541	55.08%	\$ 4,237,809	46.69%
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	269,370	50.00%	489,877	46.77%
Total Non-Departmental	566,739	566,739	269,370	47.53%	489,877	46.15%
Appropriations without Working Capital Reserve	10,475,406	10,435,466	5,704,911	54.67%	4,727,686	46.63%
Working Capital Reserve	267,174	307,114	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,742,580</b>	<b>\$ 10,742,580</b>	<b>\$ 5,704,911</b>	<b>53.11%</b>	<b>\$ 4,727,686</b>	<b>46.06%</b>
Projected Net Position December 31	\$ 5,531,013	\$ 5,570,953				
Net Position as of Report Date			\$ 6,822,711			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Group Self-Insurance Fund (605)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 38,064,913	48.86%	\$ 36,383,518	47.16%
Investment Income	478,691	478,691	762,705	159.33%	220,356	92.90%
Miscellaneous	-	-	295,379	-	155,775	-
<b>TOTAL REVENUES</b>	<b>\$ 78,379,078</b>	<b>\$ 78,379,078</b>	<b>\$ 39,122,997</b>	<b>49.92%</b>	<b>\$ 36,759,649</b>	<b>46.26%</b>
Appropriations:						
Human Resources	\$ 78,019,035	\$ 77,970,264	\$ 34,661,850	44.46%	\$ 33,674,635	42.38%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	78,029,035	77,980,264	34,661,850	44.45%	33,674,635	42.38%
Working Capital Reserve	350,043	398,814	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 78,379,078</b>	<b>\$ 78,379,078</b>	<b>\$ 34,661,850</b>	<b>44.22%</b>	<b>\$ 33,674,635</b>	<b>42.38%</b>
Projected Net Position December 31	\$ 49,571,151	\$ 49,619,922				
Net Position as of Report Date			\$ 53,682,255			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Risk Management Fund (602)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 6,266,349	50.00%	\$ 5,635,015	50.00%
Investment Income	24,825	24,825	49,890	200.97%	43,751	62.89%
Miscellaneous	-	-	15	-	551	-
<b>TOTAL REVENUES</b>	<b>\$ 12,557,525</b>	<b>\$ 12,557,525</b>	<b>\$ 6,316,254</b>	<b>50.30%</b>	<b>\$ 5,679,317</b>	<b>50.08%</b>
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,393,170	\$ 8,153,132	71.56%	\$ 6,704,551	63.11%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	11,403,170	11,403,170	8,153,132	71.50%	6,704,551	63.05%
Working Capital Reserve	1,154,355	1,154,355	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,557,525</b>	<b>\$ 12,557,525</b>	<b>\$ 8,153,132</b>	<b>64.93%</b>	<b>\$ 6,704,551</b>	<b>59.13%</b>
Projected Net Position December 31	\$ 3,154,154	\$ 3,154,154				
Net Position as of Report Date			\$ 162,921			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 06/30/2023	Actuals YTD as of 06/30/2023	% Actual to Current Budget	Actuals YTD as of 06/30/2022	% Actual to 06/30/2022 Budget
Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 2,250,496	50.00%	\$ 2,000,000	50.00%
Investment Income	127,630	127,630	277,757	217.63%	58,487	77.61%
Miscellaneous	-	-	70,221	-	6,713	-
Revenues without Use of Net Position	4,628,624	4,628,624	2,598,474	56.14%	2,065,200	50.68%
Use of Net Position	1,380,519	1,380,519	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,009,143</b>	<b>\$ 6,009,143</b>	<b>\$ 2,598,474</b>	<b>43.24%</b>	<b>\$ 2,065,200</b>	<b>36.58%</b>
Appropriations:						
Human Resources	\$ 5,999,143	\$ 5,999,143	\$ 2,286,167	38.11%	\$ 2,130,399	37.80%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,009,143</b>	<b>\$ 6,009,143</b>	<b>\$ 2,286,167</b>	<b>38.04%</b>	<b>\$ 2,130,399</b>	<b>37.73%</b>
Projected Net Position December 31	\$ 7,676,854	\$ 7,676,854				
Net Position as of Report Date			\$ 9,369,680			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 6/30/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 87,250	\$ 103,675	\$ 16,425	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division	\$ -	\$ 16,425
				Total: Contributions and Donations	-	16,425
Use of Fund Balance	6,025,201	14,907,246	8,882,045	To adjust budget for 90 day job vacancies.	-	(642,611)
				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	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	9,407,156
				Total: Use of Fund Balance	9,524,656	8,882,045
<i>Total: General Fund</i>			8,898,470		9,524,656	8,898,470
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	1,616,839	1,309,681	(307,158)	To adjust budget for 90 day job vacancies.	-	(320,658)
				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
<i>Total: Development and Enforcement Services District Fund</i>			(307,158)		-	(307,158)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	11,136,302	11,057,310	(78,992)	To adjust budget for 90 day job vacancies.	-	(78,992)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(78,992)		-	(78,992)
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	15,672,686	15,465,468	(207,218)	To adjust budget for 90 day job vacancies.	-	(207,218)
<i>Total: Police Services District Fund</i>			(207,218)		-	(207,218)
<b>Recreation Fund (105)</b>						
Contributions and Donations	400	33,975	33,575	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division	-	33,575
<i>Total: Recreation Fund</i>			33,575		-	33,575

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>The Exchange at Gwinnett TAD Fund (166)</b>						
Use of Fund Balance	3,010,126	4,418,094	1,407,968	GCID 20200532 Of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six-The Exchange at Gwinnett; and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents. Subject to approval as to form by the Law Department.	-	1,407,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	23,564	23,564	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	23,564
Use of Fund Balance	302,239	278,675	(23,564)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(23,564)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	182,699	182,699	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	182,699
Use of Fund Balance	512,866	330,167	(182,699)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(182,699)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	38,134	38,134	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	8,424	38,134
<i>Total: Sheriff Special Justice Fund</i>			38,134		8,424	38,134
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	67,970	67,970	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	67,970	67,970
<i>Total: Sheriff Special State Fund</i>			67,970		67,970	67,970
<b>Airport Operating Fund (520)</b>						
Use of Net Position	427,846	418,911	(8,935)	To adjust budget for 90 day job vacancies.	-	(8,935)
<i>Total: Airport Operating Fund</i>			(8,935)		-	(8,935)
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	1,415,580	1,343,893	(71,687)	To adjust budget for 90 day job vacancies.	-	(71,687)
<i>Total: Stormwater Operating Fund</i>			(71,687)		-	(71,687)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	13,669,534	13,426,644	(242,890)	To adjust budget for 90 day job vacancies.	-	(298,390)
				GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	-	55,500
				Total: Use of Net Position	-	(242,890)
<i>Total: Water and Sewer Operating Fund</i>			(242,890)		-	(242,890)
<b>Total Revenue Budget Adjustments</b>			\$ 9,529,237		\$ 9,601,050	\$ 9,529,237

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 6/30/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
County Administration	\$ 3,920,202	\$ 3,915,632	\$ (4,570)	To adjust budget for 90 day job vacancies.	\$ -	\$ (122,070)
				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	117,500
				Total: County Administration	117,500	(4,570)
Transportation	36,189,397	35,875,030	(314,367)	To adjust budget for 90 day job vacancies.	-	(314,367)
				Total: Transportation	-	(314,367)
Police Services	3,339,838	3,331,138	(8,700)	To adjust budget for 90 day job vacancies.	-	(8,700)
				Total: Police Services	-	(8,700)
Corrections	22,101,964	22,189,964	88,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	88,000
				Total: Corrections	-	88,000
Community Services	26,438,943	26,335,265	(103,678)	To adjust budget for 90 day job vacancies.	-	(120,103)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	-	16,425
				Total: Community Services	-	(103,678)
Community Services - Elections	6,477,376	6,400,005	(77,371)	To adjust budget for 90 day job vacancies.	-	(77,371)
				Total: Community Services-Elections	-	(77,371)
Juvenile Court	6,066,954	7,315,054	1,248,100	Transfer from Non-Departmental: Court Interpreters Reserve	42,700	42,700
				Transfer from Non-Departmental: Court Reporters Reserve	-	93,800
				Transfer from Non-Departmental: Indigent Defense Reserve	83,800	1,049,100
				Reserves Transfer 3rd Quarter	62,500	62,500
				Total: Juvenile Court	189,000	1,248,100
Child Advocacy & Juvenile Services	4,693,660	4,707,160	13,500	Reserves Transfer 1st 6 months	-	13,500
				Total: Child Advocacy & Juvenile Services	-	13,500
Sheriff	141,999,004	142,791,004	792,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	792,000
				Total: Sheriff	-	792,000
Judiciary	31,173,535	36,002,735	4,829,200	Transfer from Non-Departmental: Court Interpreters Reserve	-	355,500
				Transfer from Non-Departmental: Court Reporters Reserve	-	406,200
				Transfer from Non-Departmental: Indigent Defense Reserve	1,350,000	4,067,500
				Total: Judiciary	1,350,000	4,829,200
Probate Court	3,947,380	4,162,180	214,800	Transfer from Non-Departmental: Court Interpreters Reserve	4,500	13,500
				Transfer from Non-Departmental: Indigent Defense Reserve	67,000	201,300
				Total: Probate Court	71,500	214,800
<b>Non-Departmental:</b>						
Contingency	1,628,000	1,571,092	(56,908)	Transfer to Medical Examiner	-	(56,908)
				Total: Contingency	-	(56,908)
Contribution to Capital	23,716,495	33,123,651	9,407,156	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	9,407,156
				Total: Contribution to Capital	9,407,156	9,407,156

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Medical Examiner	1,654,744	1,711,652	56,908	Transfer from Contingency	-	56,908
				Total: Medical Examiner	-	56,908
Reserves - Court Interpreters	900,000	389,300	(510,700)	Reserves Transfer	(47,200)	(510,700)
				Total: Reserves - Court Interpreters	(47,200)	(510,700)
Reserves - Court Reporters	1,250,000	562,500	(687,500)	Reserves Transfer	(62,500)	(687,500)
				Total: Reserves - Court Reporters	(62,500)	(687,500)
Reserves - Indigent Defense	6,710,000	1,602,600	(5,107,400)	Reserves Transfer 1st 6 months	-	(3,355,000)
				Reserves Transfer 3rd quarter	(1,417,000)	(1,668,600)
				Transfer to Juvenile Court	(83,800)	(83,800)
				Total: Reserves - Indigent Defense	(1,500,800)	(5,107,400)
Reserves - Prisoner Medical	1,760,000	880,000	(880,000)	Reserves Transfer 1st 6 months	-	(880,000)
				Total: Reserves - Prisoner Medical	-	(880,000)
				Total: Non-Departmental	7,796,656	2,221,556
<b>Total: General Fund</b>			<b>8,898,470</b>		<b>9,524,656</b>	<b>8,898,470</b>
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	17,807,958	17,500,800	(307,158)	To adjust budget for 90 day job vacancies.	-	(320,658)
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	-	13,500
				Total: Planning and Development	-	(307,158)
<b>Total: Development and Enforcement Services District Fund</b>			<b>(307,158)</b>		<b>-</b>	<b>(307,158)</b>
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	166,723,946	166,644,954	(78,992)	To adjust budget for 90 day job vacancies.	-	(78,992)
				Total: Fire and Emergency Services	-	(78,992)
<b>Total: Fire and Emergency Services District Fund</b>			<b>(78,992)</b>		<b>-</b>	<b>(78,992)</b>
<b>Police Services District Fund (106)</b>						
Police Services	174,717,077	174,609,859	(107,218)	Transfer from Non-Departmental: Inmate Medical Reserve	-	100,000
				To adjust budget for 90 day job vacancies.	-	(207,218)
				Total: Police Services	-	(107,218)
Recorder's Court	1,788,445	1,988,845	200,400	Transfer from Non-Departmental: Indigent Defense Reserve	45,000	135,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	21,700	65,200
				Total: Recorder's Court	66,700	200,400
Solicitor General	858,513	863,513	5,000	Transfer from Non-Departmental: Court Reporters Reserve	-	5,000
				Total: Solicitor General	-	5,000
Non-Departmental	11,537,801	11,232,401	(305,400)	Transfer to Recorder's Court - From Indigent Defense Reserve	(45,000)	(135,200)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	(21,700)	(65,200)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(5,000)
				Transfer to Police Services - From Inmate Medical Reserve	-	(100,000)
				Total: Non-Departmental	(66,700)	(305,400)
<b>Total: Police Services District Fund</b>			<b>(207,218)</b>		<b>-</b>	<b>(207,218)</b>
<b>Recreation Fund (105)</b>						
Community Services	50,154,729	49,893,544	(261,185)	To adjust budget for 90 day job vacancies.	-	(294,760)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	-	33,575
				Total: Community Services	-	(261,185)
Contribution To Fund Balance	1,487,179	1,781,939	294,760	To adjust budget for 90 day job vacancies.	-	294,760
<b>Total: Recreation Fund</b>			<b>33,575</b>		<b>-</b>	<b>33,575</b>

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>The Exchange at Gwinnett TAD Fund (166)</b>						
Planning and Development	3,010,126	4,418,094.00	1,407,968	GCID 20200532 of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six-The Exchange at Gwinnett; and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents. Subject to approval as to form by the Law Department.	-	1,407,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	140,000	178,134	38,134	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	8,424	38,134
<i>Total: Sheriff Special Justice Fund</i>			38,134		8,424	38,134
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	70,000	137,970	67,970	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	67,970	67,970
<i>Total: Sheriff Special State Fund</i>			67,970		67,970	67,970
<b>Airport Operating Fund (520)</b>						
Transportation	2,274,846	2,265,911	(8,935)	To adjust budget for 90 day job vacancies.	-	(8,935)
<i>Total: Airport Operating Fund</i>			(8,935)		-	(8,935)
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	1,947,096	1,922,847	(24,249)	To adjust budget for 90 day job vacancies.	-	(24,249)
				Total: Planning and Development	-	(24,249)
Water Resources	30,786,624	30,739,186	(47,438)	To adjust budget for 90 day job vacancies.	-	(47,438)
				Total: Water Resources	-	(47,438)
<i>Total: Stormwater Operating Fund</i>			(71,687)		-	(71,687)
<b>Water and Sewer Operating Fund (501)</b>						
Water Resources	422,441,216	422,198,326	(242,890)	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.	-	591,275
				To adjust budget for 90 day job vacancies.	-	(834,165)
				Total: Water Resources	-	(242,890)
<i>Total: Water and Sewer Operating Fund</i>			(242,890)		-	(242,890)
<b>Administrative Support Fund (665)</b>						
Communications	8,582,631	8,532,564	(50,067)	To adjust budget for 90 day job vacancies.	-	(50,067)
				Total: Communications	-	(50,067)
Financial Services	13,814,838	13,640,217	(174,621)	To adjust budget for 90 day job vacancies.	-	(174,621)
				Total: Financial Services	-	(174,621)
Human Resources	6,719,490	6,610,633	(108,857)	To adjust budget for 90 day job vacancies.	-	(108,857)
				Total: Human Resources	-	(108,857)
Information Technology	68,256,200	67,801,637	(454,563)	To adjust budget for 90 day job vacancies.	-	(454,563)
				Total: Information Technology	-	(454,563)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Law	3,525,576	3,469,817	(55,759)	To adjust budget for 90 day job vacancies.	-	(55,759)
				Total: Law	-	(55,759)
Support Services	21,003,558	20,949,423	(54,135)	To adjust budget for 90 day job vacancies.	-	(54,135)
				Total: Support Services	-	(54,135)
Working Capital Reserve	-	898,002	898,002	To adjust budget for 90 day job vacancies.	-	898,002
				Total: Working Capital Reserve	-	898,002
<i>Total: Administrative Support Fund</i>			-		-	-
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	78,019,035	77,970,264	(48,771)	To adjust budget for 90 day job vacancies.	-	(48,771)
Working Capital Reserve	350,043	398,814	48,771	To adjust budget for 90 day job vacancies.	-	48,771
<i>Total: Group Self-Insurance Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 9,529,237</b>		<b>\$ 9,601,050</b>	<b>\$ 9,529,237</b>