



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
SEPTEMBER 30, 2023
(UNAUDITED)



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: October 18, 2023

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

This report, which includes unaudited information through the ninth 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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Budget Adjustments by Fund Schedule	Page 57

EXECUTIVE SUMMARY

Compensation Adjustments for County Employees

On October 3, 2023, the Gwinnett County Board of Commissioners approved a compensation adjustment for County employees to bring salaries closer in line with the market and to further invest in the longevity and tenure of our workforce. Effective for the pay period that began September 30, 2023, all eligible employees will receive a 5 percent market adjustment pay increase. In addition, first responders in Police, Fire and Emergency Services, Sheriff's Office, District Attorney's Office, Solicitor's Office, Corrections, and E911 Communications Officers will receive an extra 3 percent increase in their pay, bringing the total pay increase for frontline public safety employees to 8 percent.

2024 Budget Preparation

The 2024 business plan presentations can be accessed through the [2024 Budget Review Meetings](#) page on the County's website. The Chairwoman is reviewing the suggestions presented by the Review Team Committee and is in the process of finalizing the proposed 2024 budget.

The Chairwoman's proposed 2024 budget will be made available to the public and news media when it is presented to the commissioners on November 14, 2023. A public hearing on the budget will be held December 4, 2023. By County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

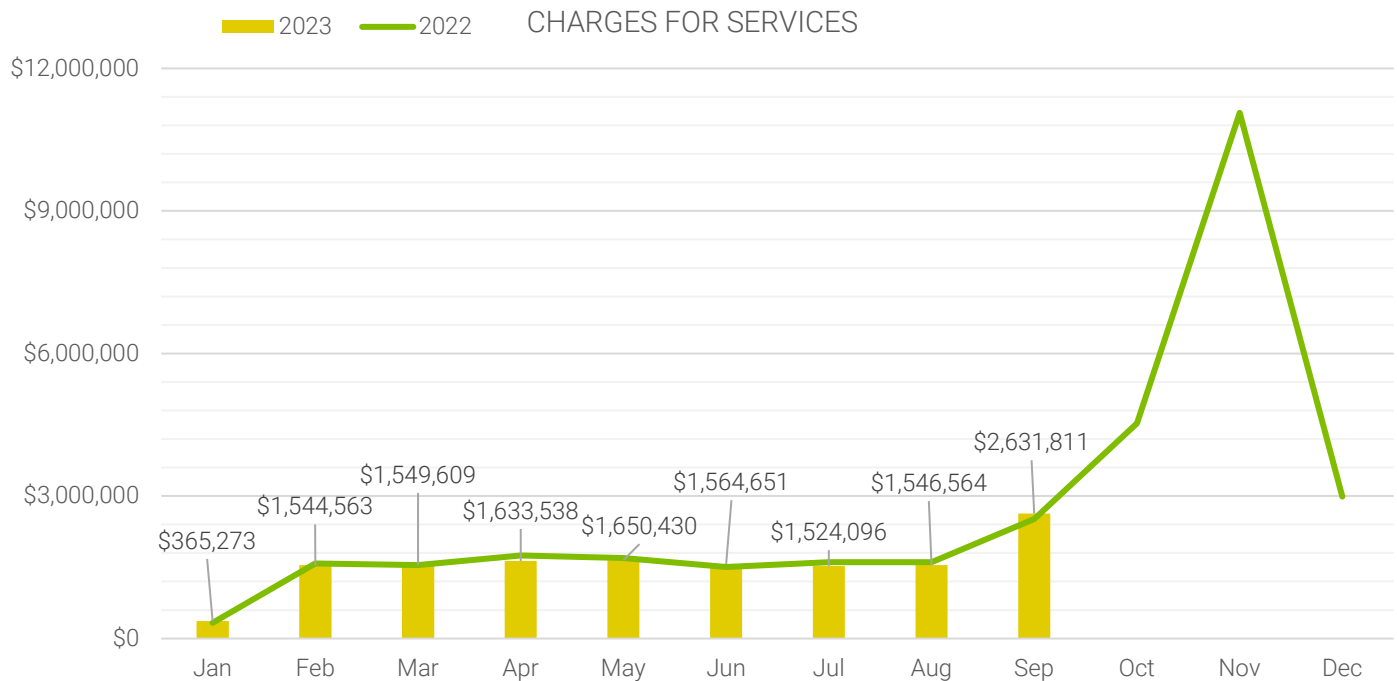
Economy

We are beginning to see the effects of the current economy. Because of higher interest rates, some County revenues related to real estate transactions are decreasing. For example, intangible recording and real estate transfer tax revenue decreased \$4.3 million or 37% from the previous year. However, we are also seeing significant increases in our investment income as a result of the higher interest rates. This is discussed on page 10 in the Recurring Items section of this report.

GENERAL FUND (PAGE 11)

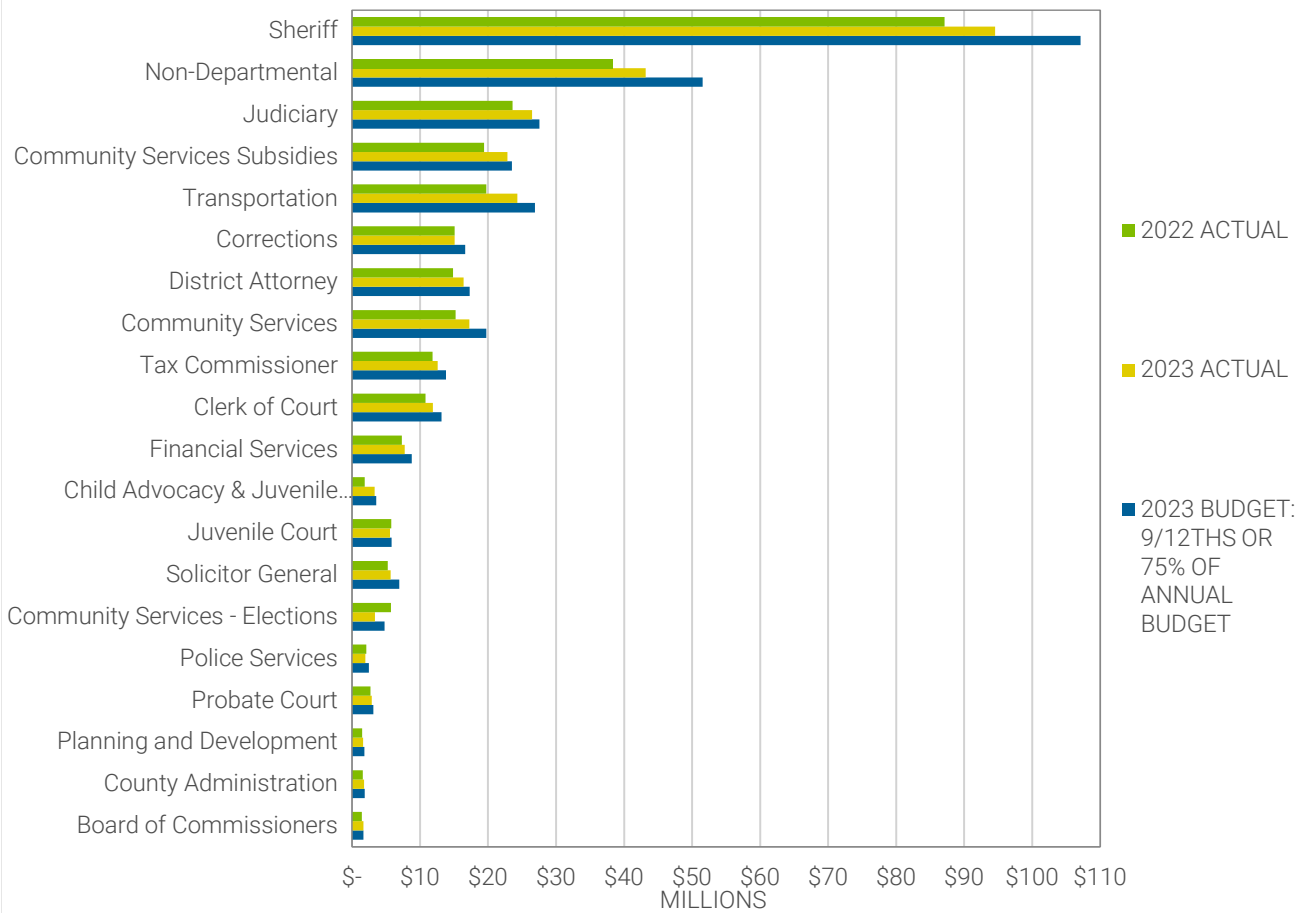
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

The main revenue source for the General Fund will shift to property taxes as 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 September stayed consistent when compared to the same time last year.

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



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

Sheriff's expenditures are approximately \$7.4 million higher in comparison to the same time last year. This is primarily due to increases in medical contract expenses, additional payments for medications, and a new contract for inmate housing and transport. Although the Sheriff's expenditures are up, total expenditures are under budget for the percentage of the year that has elapsed. This is primarily due to a high number of vacant positions.

Non-departmental expenditures are approximately \$4.9 million higher than last year due to a planned increase in the amount contributed to capital project funds.

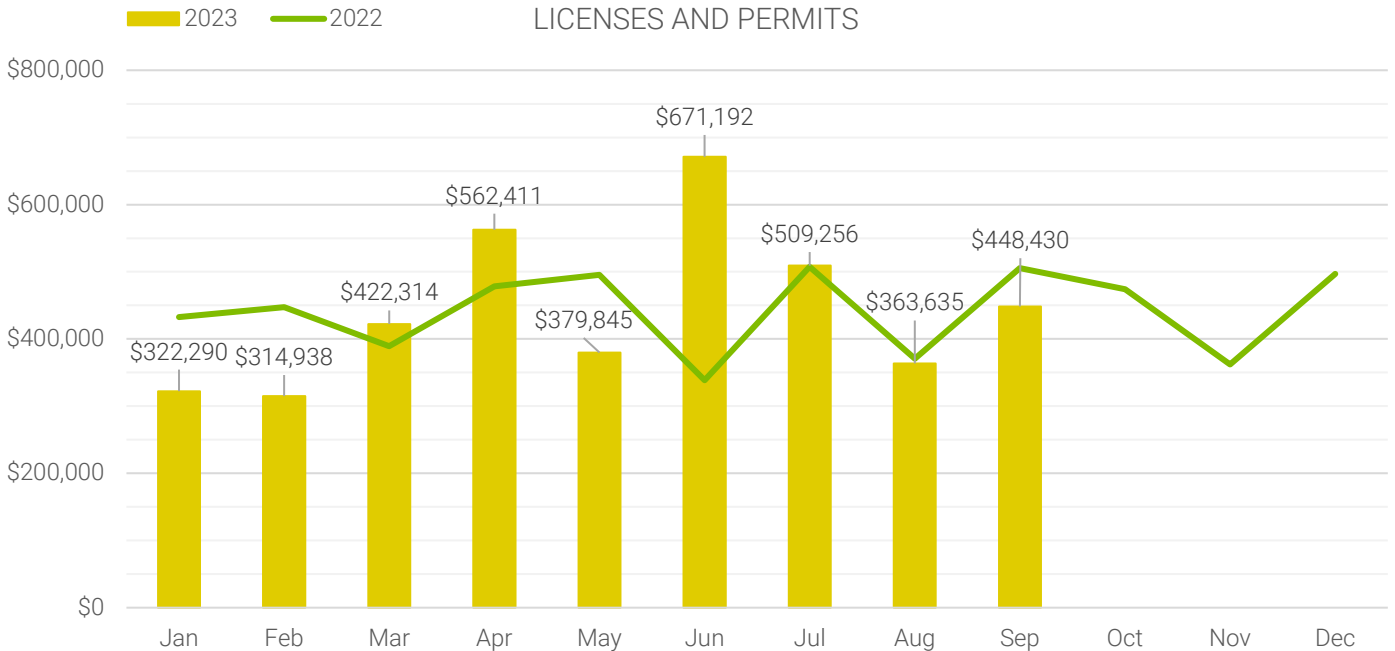
Community Services Subsidies expenditures are approximately \$3.4 million higher in comparison to the same time last year primarily due to a budget increase for the library subsidy.

Community Services – Elections expenditures are approximately \$2.4 million lower in comparison to last year. This is mainly attributed to 2023 being a non-election year.

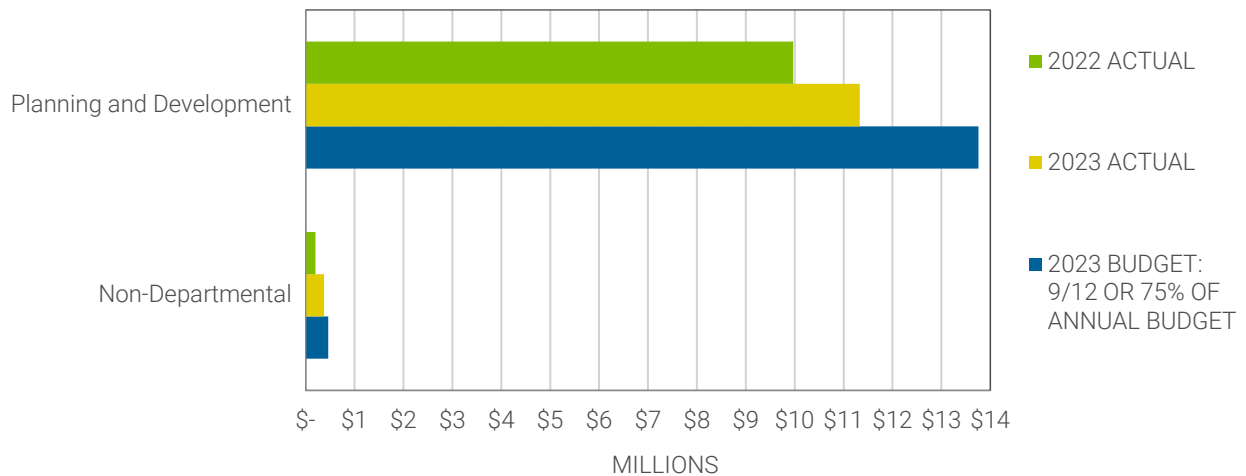
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes next month as 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 comparable to that of the same period last year.



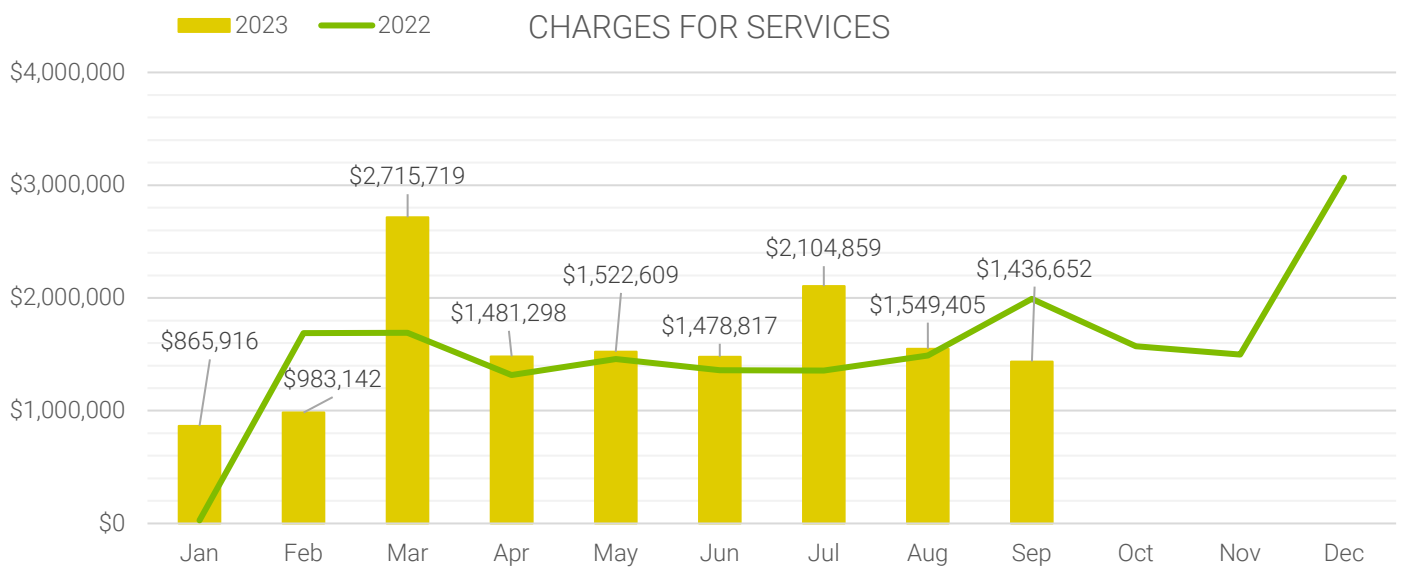
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
SEPTEMBER 2022 – 2023 YTD EXPENDITURES**



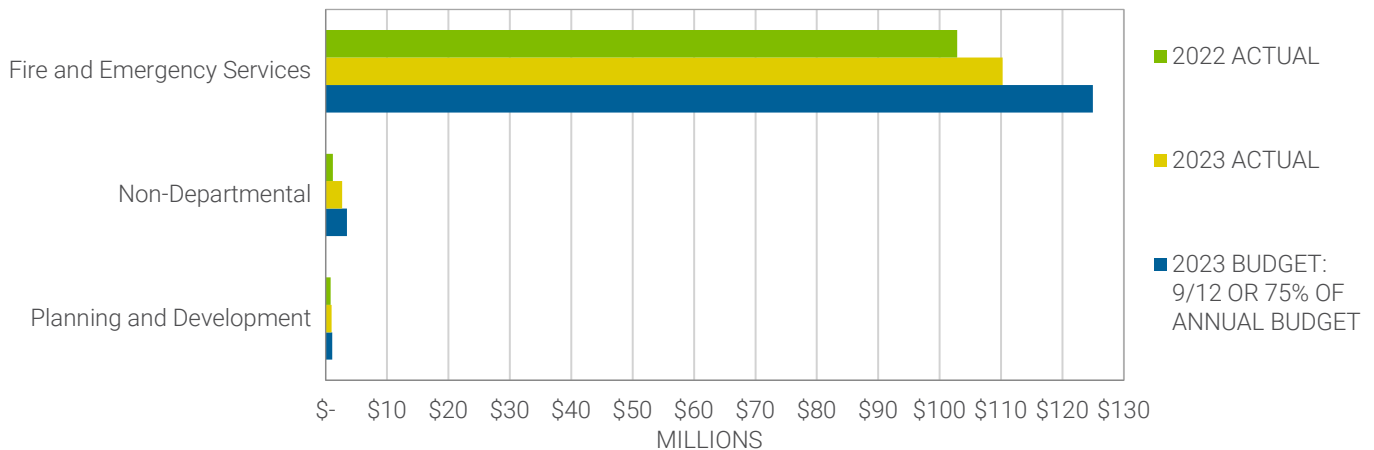
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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 as 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 \$1.8 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.



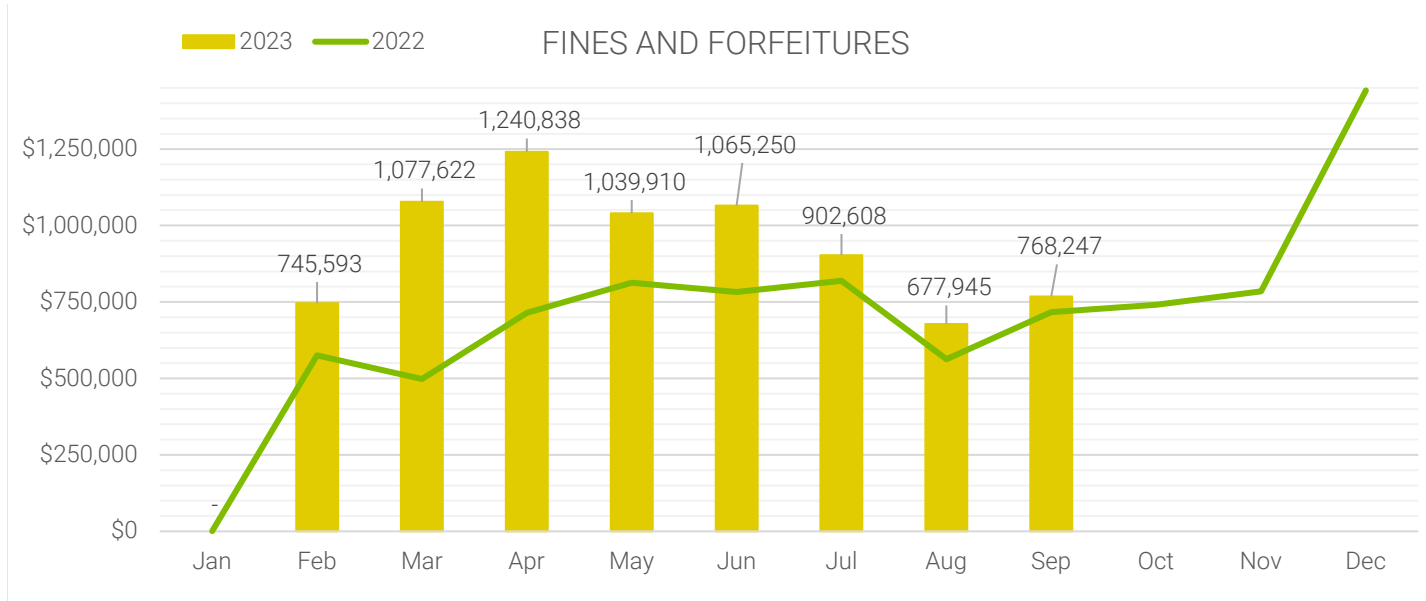
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
SEPTEMBER 2022 – 2023 YTD EXPENDITURES



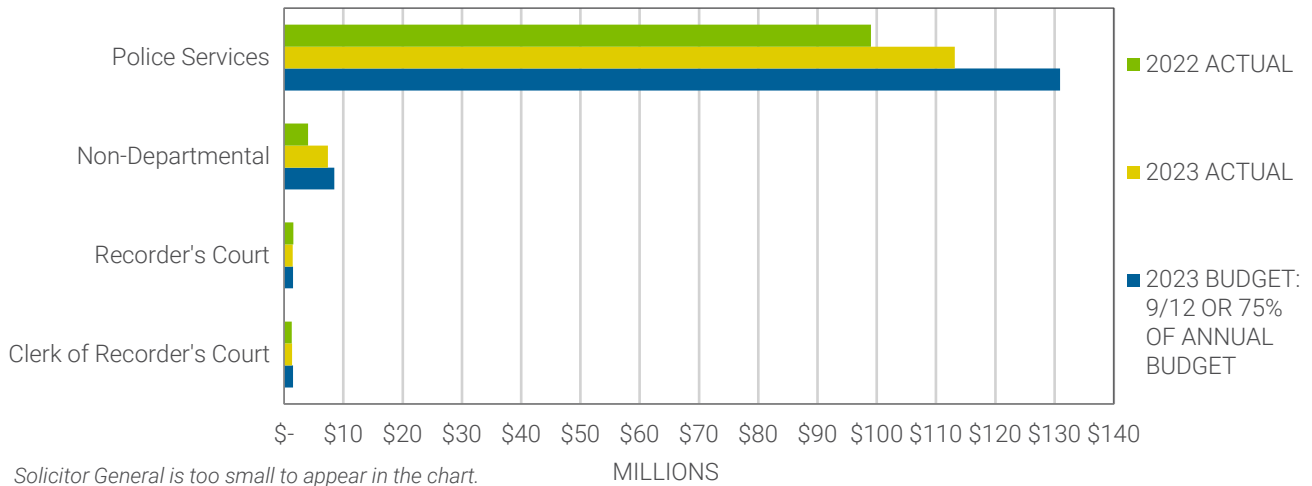
POLICE SERVICES DISTRICT FUND (PAGE 16)

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 as 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 September 2023, Fines and Forfeitures are up approximately \$2 million compared to 2022 due to an increase in the number of schools in the school zone automated speed detection program.



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



Police Services District Fund expenses are up approximately \$17.5 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
SEPTEMBER 2022 – 2023 YTD REVENUES AND EXPENSES



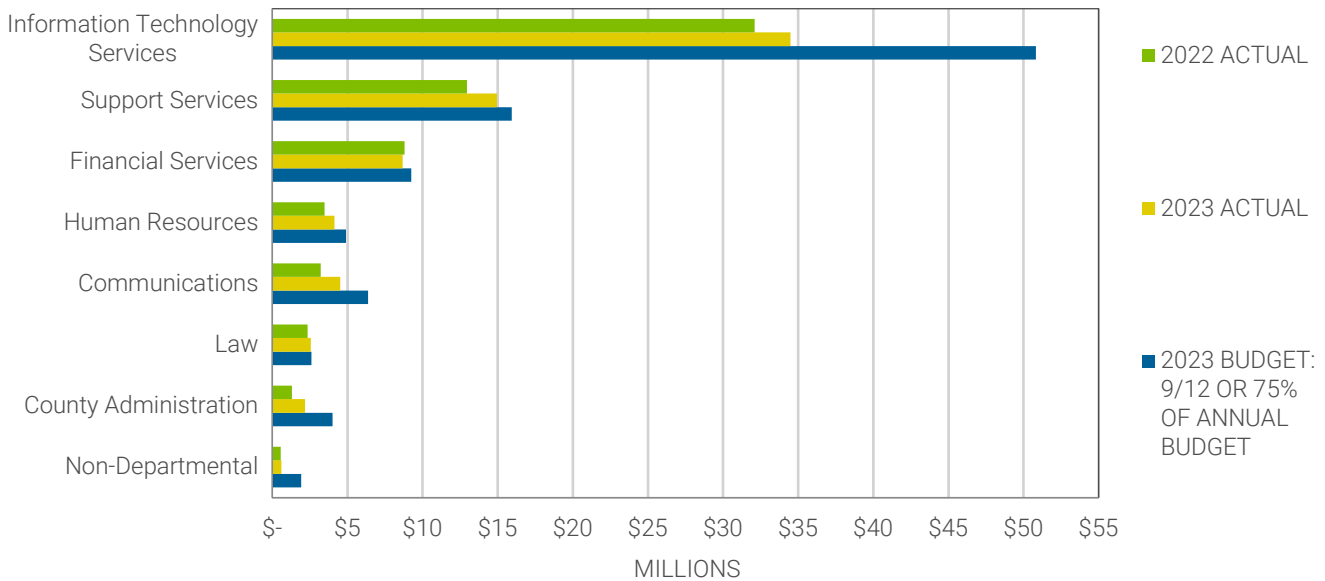
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$18.0 million, or 6.1 percent, from last year. The increase is primarily due to water and sewer rate increases that went into effect in January as well as increased consumption.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$14.3 million, or 4.9 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 \$12.5 million, or 3.9 percent, under budget. This is mainly due to underutilization in areas such as professional services and utility costs.

ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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

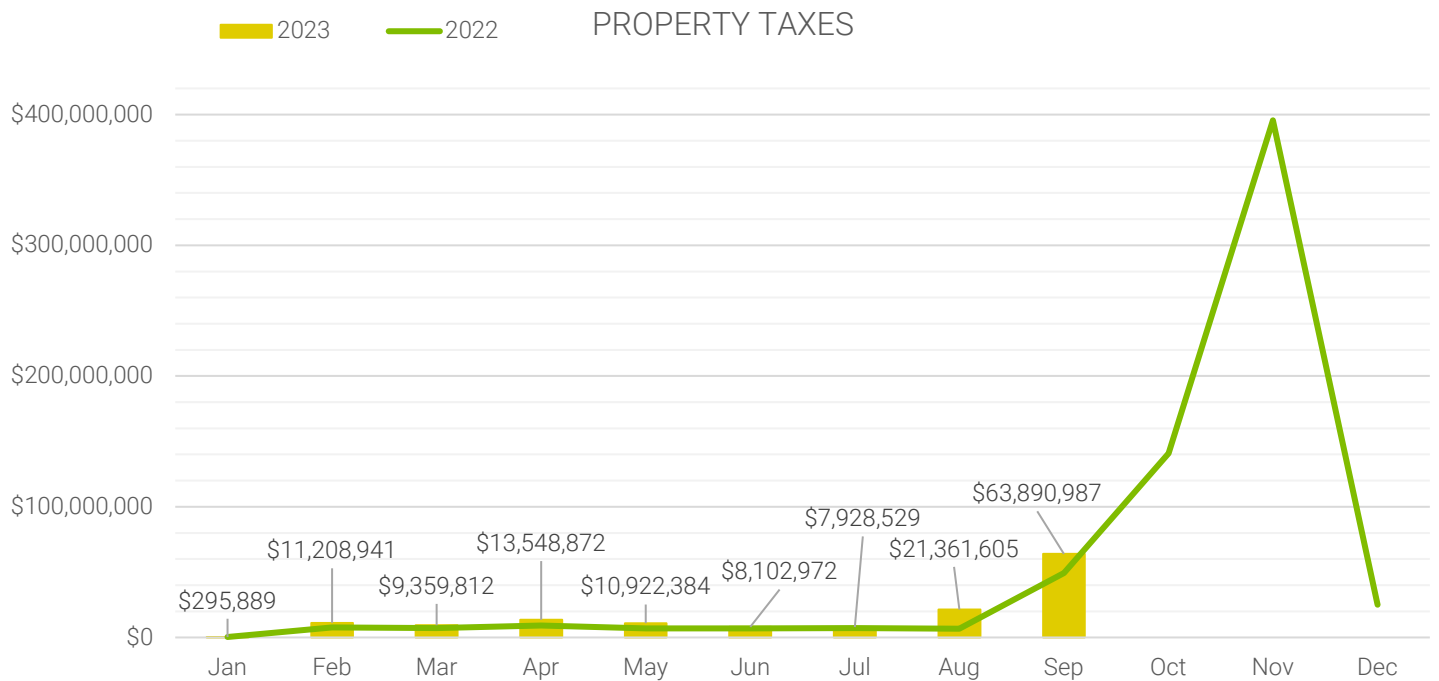
ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
SEPTEMBER 2022 – 2023 YTD EXPENSES



Information Technology Services' expenses through September are up approximately \$2.4 million, or 7.4 percent, compared to last year. This is primarily due to increased costs for consulting technology solutions services and supply costs for computer replacement. However, ITS expenses are approximately \$16.3 million under budget. This variance is primarily attributable to the under-utilization of supplies and professional services.

RECURRING ITEMS

The County collects property taxes in the fall to fund services for the current year. For 2023, the property tax due date was October 15 compared to the due date of November 1 in 2022. As a result of this difference in timing and due to increased collections from settled appeals related to the prior year, property tax revenues across all tax-related funds are up \$46 million or 45 percent compared to the same time last year. Those funds are General, Development & Enforcement, Fire & EMS, Police, Recreation, and Economic Development Tax Funds. Some special assessments are also included on property tax bills. Those collections are reflected in the Speed Hump, Street Lighting, and Stormwater Funds.



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

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. Investment revenue is up \$16.7 million year-over-year across all operating funds and is expected to remain strong throughout 2023.

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 229,423,333	\$ 229,423,333	\$ 229,423,333			
Revenues:						
Taxes	\$ 413,318,092	\$ 413,318,092	\$ 127,223,585	30.78%	\$ 105,928,395	29.63%
Licenses and Permits	5,263,365	5,263,365	2,199,687	41.79%	2,233,946	42.98%
Intergovernmental	4,012,581	4,012,581	2,871,100	71.55%	3,583,914	88.09%
Charges for Services	31,466,356	31,466,356	14,010,534	44.53%	14,141,374	45.72%
Fines and Forfeitures	3,201,175	3,201,175	2,110,285	65.92%	2,384,244	99.76%
Investment Income	1,173,830	7,006,362	4,715,780	67.31%	654,491	263.99%
Contributions and Donations	87,250	103,675	25,152	24.26%	17,121	18.83%
Miscellaneous	1,763,192	1,763,192	1,768,417	100.30%	1,751,887	110.54%
Other Financing Sources	-	43,249	93,893	217.10%	370,785	-
Revenues without Use of Fund Balance	460,285,841	466,178,047	155,018,433	33.25%	131,066,157	32.61%
Use of Fund Balance	6,025,201	12,190,606	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 466,311,042	\$ 478,368,653	\$ 155,018,433	32.41%	\$ 131,066,157	29.14%
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,231,275	\$ 1,697,799	76.09%	\$ 1,418,734	72.95%
Communications	-	689,942	75,321	10.92%	-	-
County Administration	3,920,202	2,465,815	1,771,869	71.86%	1,568,525	50.46%
Financial Services	11,728,246	11,692,885	7,763,040	66.39%	7,310,502	66.09%
Tax Commissioner	18,396,689	18,396,689	12,604,009	68.51%	11,828,559	70.60%
Transportation	36,189,397	35,846,662	24,308,984	67.81%	19,762,623	66.23%
Planning and Development	2,430,648	2,430,648	1,618,979	66.61%	1,485,047	50.69%
Police Services	3,339,838	3,331,138	1,959,024	58.81%	2,101,297	54.32%
Corrections	22,101,964	22,189,964	15,080,807	67.96%	15,084,354	69.99%
Community Services	26,438,943	26,313,331	17,243,167	65.53%	15,209,488	67.85%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,182,442	886,832	75.00%	801,950	73.62%
Board of Health	2,500,000	2,500,000	1,875,000	75.00%	1,555,981	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Food Insecurity	150,000	150,000	110,172	73.45%	-	0.00%
Forestry	7,358	7,358	7,358	100.00%	7,358	84.59%
HealthCare Initiative	400,000	400,000	400,000	100.00%	-	-
Homelessness Prevention	500,000	500,000	176,894	35.38%	450,000	75.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	746,313	60.68%	589,977	46.02%
Library Subsidy	22,901,495	22,901,495	17,176,121	75.00%	14,551,121	75.00%
Mental Health	1,043,341	1,043,341	782,506	75.00%	782,506	75.00%
Total Community Services Subsidies	31,360,301	31,360,301	22,832,989	72.81%	19,410,686	71.64%
Community Services - Elections	6,477,376	6,400,005	3,368,789	52.64%	5,730,764	23.92%

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Juvenile Court	6,066,954	7,752,454	5,579,245	71.97%	5,779,130	75.92%
Child Advocacy & Juvenile Services	4,693,660	4,720,660	3,336,234	70.67%	1,874,283	57.82%
Sheriff	141,999,004	142,791,004	94,563,656	66.23%	87,119,297	66.41%
Clerk of Court	17,089,628	17,528,553	11,891,301	67.84%	10,827,412	68.99%
Judiciary	31,173,535	36,735,035	26,454,579	72.01%	23,613,227	72.90%
Probate Court	3,947,380	4,162,180	2,898,633	69.64%	2,714,510	66.06%
District Attorney	23,044,949	23,044,949	16,386,424	71.11%	14,865,486	69.74%
Solicitor General	9,288,824	9,288,824	5,680,612	61.16%	5,235,818	63.29%
Support Services	255,112	255,112	217,152	85.12%	203,905	79.35%
Non-Departmental:						
Contingency	1,628,000	1,571,092	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	675,000	75.00%	487,500	75.00%
Contribution to Capital	23,716,495	33,676,286	23,383,943	69.44%	16,062,724	57.20%
Contribution to Local Transit	18,500,000	18,500,000	13,875,000	75.00%	16,189,755	84.26%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	1,654,744	1,711,652	1,281,864	74.89%	1,202,084	75.38%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	175,000	175,000	99,435	56.82%	75,390	43.08%
Reserves - Compensation	1,300,000	1,300,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	375,800	-	0.00%	-	0.00%
Reserves - Court Reporters	1,250,000	562,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	81,000	81,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,710,000	3,335,475	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,760,000	880,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	2,243,530	64.50%	2,118,673	65.41%
Other Governmental Agencies	115,000	115,000	88,489	76.95%	493,866	95.90%
Other Miscellaneous	204,000	204,000	133,397	65.39%	212,716	69.10%
Total Non-Departmental	64,247,661	68,741,227	43,180,658	62.82%	38,242,708	62.45%
TOTAL APPROPRIATIONS	\$ 466,311,042	\$ 478,368,653	\$ 320,513,271	67.00%	\$ 291,386,355	64.77%
Projected Fund Balance December 31	\$ 223,398,132	\$ 217,232,727				
Fund Balance as of Report Date			\$ 63,928,495			

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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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 14,044,491	\$ 14,044,491	\$ 14,044,491			
Revenues:						
Taxes	\$ 10,722,515	\$ 10,722,515	\$ 1,652,491	15.41%	\$ 993,406	10.68%
Licenses and Permits	4,933,120	4,933,120	3,994,312	80.97%	3,964,541	105.65%
Intergovernmental	45,000	45,000	42,120	93.60%	59,933	104.97%
Charges for Services	1,002,275	1,002,275	612,868	61.15%	780,483	99.92%
Investment Income	103,209	500,000	398,192	79.64%	93,924	187.57%
Miscellaneous	-	-	974	-	9,752	-
Revenues without Use of Fund Balance	16,806,119	17,202,910	6,700,957	38.95%	5,902,039	42.33%
Use of Fund Balance	1,616,839	1,755,332	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,422,958	\$ 18,958,242	\$ 6,700,957	35.35%	\$ 5,902,039	38.33%
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 18,343,242	\$ 11,328,179	61.76%	\$ 9,970,073	66.85%
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	375,000	69.96%	201,750	56.91%
Total Non-Departmental	615,000	615,000	375,000	60.98%	201,750	41.73%
TOTAL APPROPRIATIONS	\$ 18,422,958	\$ 18,958,242	\$ 11,703,179	61.73%	\$ 10,171,823	66.07%
Projected Fund Balance December 31	\$ 12,427,652	\$ 12,289,159				
Fund Balance as of Report Date			\$ 9,042,269			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 81,814,202	\$ 81,814,202	\$ 81,814,202			
Revenues:						
Taxes	\$ 143,376,500	\$ 143,376,500	\$ 23,627,414	16.48%	\$ 13,968,015	11.32%
Licenses and Permits	1,070,000	1,070,000	826,525	77.25%	829,195	90.82%
Intergovernmental	584,000	584,000	585,548	100.27%	910,664	123.31%
Charges for Services	16,287,660	16,287,660	14,138,415	86.80%	12,379,011	76.03%
Investment Income	346,506	2,100,000	1,670,309	79.54%	161,083	161.08%
Contributions and Donations	-	-	605	-	1,104	-
Miscellaneous	3,000	3,000	21,166	705.53%	101,931	5,096.55%
Revenues without Use of Fund Balance	161,667,666	163,421,160	40,869,982	25.01%	28,351,003	20.04%
Use of Fund Balance	11,136,302	9,247,846	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 172,803,968	\$ 172,669,006	\$ 40,869,982	23.67%	\$ 28,351,003	18.49%
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,428,220	\$ 969,590	67.89%	\$ 834,204	73.28%
Fire and Emergency Services	166,723,946	166,588,984	110,236,714	66.17%	102,876,345	69.06%
Non-Departmental:						
Reserves - Compensation	660,000	660,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	76,000	76,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	3,915,802	3,915,802	2,678,102	68.39%	1,166,667	39.95%
Total Non-Departmental	4,651,802	4,651,802	2,678,102	57.57%	1,166,667	36.10%
TOTAL APPROPRIATIONS	\$ 172,803,968	\$ 172,669,006	\$ 113,884,406	65.96%	\$ 104,877,216	68.40%
Projected Fund Balance December 31	\$ 70,677,900	\$ 72,566,356				
Fund Balance as of Report Date			\$ 8,799,778			

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Loganville EMS District Fund (103)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 14,000	\$ 10,524	75.17%	\$ 3,654	239.76%
Revenues without Use of Fund Balance	5,378	14,000	10,524	75.17%	3,654	239.76%
Use of Fund Balance	71,864	63,242	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,242	\$ 10,524	13.62%	\$ 3,654	5.88%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,242	\$ 74,979	97.07%	\$ 54,506	87.70%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,242	\$ 74,979	97.07%	\$ 54,506	87.70%
Projected Fund Balance December 31	\$ 466,891	\$ 475,513				
Fund Balance as of Report Date			\$ 474,300			

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Police Services District Fund (106)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 107,471,422	\$ 107,471,422	\$ 107,471,422			
Revenues:						
Taxes	\$ 106,680,192	\$ 106,680,192	\$ 16,804,252	15.75%	\$ 10,024,737	10.96%
Insurance Premium Taxes	51,705,000	51,705,000	-	0.00%	-	0.00%
Intergovernmental	276,000	276,000	418,163	151.51%	620,096	177.17%
Charges for Services	2,001,000	1,001,000	817,546	81.67%	868,948	105.00%
Fines and Forfeitures	13,547,506	13,547,506	7,518,012	55.49%	5,483,137	73.36%
Investment Income	514,989	3,000,000	1,901,809	63.39%	210,388	125.22%
Miscellaneous	477,388	477,388	413,090	86.53%	484,010	159.62%
Revenues without Use of Fund Balance	175,202,075	176,687,086	27,872,872	15.78%	17,691,316	12.11%
Use of Fund Balance	15,672,686	13,939,213	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 190,874,761	\$ 190,626,299	\$ 27,872,872	14.62%	\$ 17,691,316	10.61%
Appropriations:						
Police Services	\$ 174,717,077	\$ 174,539,515	\$ 113,182,817	64.85%	\$ 99,038,290	64.59%
Recorder's Court	1,788,445	1,996,095	1,466,568	73.47%	1,555,200	70.68%
Solicitor General	858,513	863,513	454,736	52.66%	451,030	45.14%
Clerk of Recorder's Court	1,972,925	1,972,925	1,322,054	67.01%	1,283,551	67.19%
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	10,426,251	7,393,126	70.91%	4,031,478	50.43%
Total Non-Departmental	11,537,801	11,254,251	7,393,126	65.69%	4,031,478	48.16%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 190,626,299	\$ 123,819,301	64.95%	\$ 106,359,549	63.76%
Projected Fund Balance December 31	\$ 91,798,736	\$ 93,532,209				
Fund Balance as of Report Date			\$ 11,524,994			

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Recreation Fund (105)

The Recreation Fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 29,395,684	\$ 29,395,684	\$ 29,395,684			
Revenues:						
Taxes	\$ 45,577,378	\$ 45,577,378	\$ 7,129,112	15.64%	\$ 4,432,691	11.28%
Intergovernmental	182,000	182,000	219,201	120.44%	360,402	156.70%
Charges for Services	4,345,723	4,345,723	3,588,975	82.59%	2,827,745	60.41%
Investment Income	129,363	1,000,000	642,080	64.21%	107,567	199.95%
Contributions and Donations	400	33,975	33,597	98.89%	-	0.00%
Miscellaneous	2,446,497	2,446,497	2,419,485	98.90%	2,146,498	88.92%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 52,703,291	\$ 53,607,503	\$ 14,032,450	26.18%	\$ 9,874,903	18.44%
Appropriations:						
Community Services	\$ 50,154,729	\$ 49,804,770	\$ 34,799,081	69.87%	\$ 28,593,276	55.84%
Support Services	35,440	35,440	23,495	66.30%	7,381	21.32%
Non-Departmental:						
Reserves - Compensation	100,000	100,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	912,943	912,943	472,457	51.75%	1,674,515	74.50%
Total Non-Departmental	1,025,943	1,025,943	472,457	46.05%	1,674,515	72.41%
Appropriations without Contribution to Fund Balance	51,216,112	50,866,153	35,295,033	69.39%	30,275,172	56.53%
Contribution to Fund Balance	1,487,179	2,741,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 52,703,291	\$ 53,607,503	\$ 35,295,033	65.84%	\$ 30,275,172	56.53%
Projected Fund Balance December 31	\$ 30,882,863	\$ 32,137,034				
Fund Balance as of Report Date			\$ 8,133,101			

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Economic Development Tax Fund (160)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 13,424,387	\$ 2,233,929	16.64%	\$ 1,315,035	11.38%
Intergovernmental	55,000	55,000	52,863	96.11%	80,565	115.09%
Investment Income	-	500,000	407,714	81.54%	25,901	-
Revenues without Use of Fund Balance	13,479,387	13,979,387	2,694,506	19.27%	1,421,501	12.23%
Use of Fund Balance	4,636,513	4,136,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,115,900	\$ 2,694,506	14.87%	\$ 1,421,501	9.63%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,115,900	\$ 5,661,743	31.25%	\$ 4,453,530	30.16%
Total Non-Departmental	18,115,900	18,115,900	5,661,743	31.25%	4,453,530	30.16%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,115,900	\$ 5,661,743	31.25%	\$ 4,453,530	30.16%
Projected Fund Balance December 31	\$ 8,537,020	\$ 9,037,020				
Fund Balance as of Report Date			\$ 10,206,296			

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Gwinnett Place TAD Fund (165)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ -	\$ 265,623	-	\$ 110,150	-
Investment Income	-	200,000	175,653	87.83%	11,105	-
Miscellaneous	-	-	20,000	-	-	-
TOTAL REVENUES	\$ -	\$ 200,000	\$ 461,276	230.64%	\$ 121,255	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	200,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 200,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 5,007,887	\$ 5,207,887				
Fund Balance as of Report Date			\$ 5,469,163			

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Indian Trail TAD Fund (162)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ -	\$ 387,101	-	\$ 77,073	-
Investment Income	-	175,000	145,993	83.42%	37,559	-
TOTAL REVENUES	\$ -	\$ 175,000	\$ 533,094	304.63%	\$ 114,632	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	175,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 175,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 5,569,025	\$ 5,744,025				
Fund Balance as of Report Date			\$ 6,102,119			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,148,570	-	\$ 481,089	-
Investment Income	-	750,000	630,552	84.07%	99,767	-
TOTAL REVENUES	\$ -	\$ 750,000	\$ 1,779,122	237.22%	\$ 580,856	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	750,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 750,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 18,047,905	\$ 18,797,905				
Fund Balance as of Report Date			\$ 19,827,027			

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Lake Lucerne TAD Fund (164)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ -	\$ 154,833	-	\$ 48,735	-
Investment Income	-	20,000	21,097	105.49%	1,851	-
TOTAL REVENUES	\$ -	\$ 20,000	\$ 175,930	879.65%	\$ 50,586	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	20,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 20,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 1,447,956	\$ 1,467,956				
Fund Balance as of Report Date			\$ 1,623,886			

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Park Place TAD Fund (163)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ -	\$ 26,358	-	\$ 289,769	-
Investment Income	-	150,000	133,215	88.81%	9,254	-
TOTAL REVENUES	\$ -	\$ 150,000	\$ 159,573	106.38%	\$ 299,023	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	150,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 150,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 3,977,346	\$ 4,127,346				
Fund Balance as of Report Date			\$ 4,136,919			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ -	\$ 300,500	-	\$ 189,596	-
Investment Income	-	150,000	127,810	85.21%	25,149	-
Revenues without Use of Fund Balance	-	150,000	428,310	285.54%	214,745	-
Use of Fund Balance	3,010,126	4,268,094	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 428,310</u>	9.69%	<u>\$ 214,745</u>	3.00%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 4,418,094	\$ 1,276,073	28.88%	\$ 1,779,809	24.85%
TOTAL APPROPRIATIONS	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 1,276,073</u>	28.88%	<u>\$ 1,779,809</u>	24.85%
Projected Fund Balance December 31	\$ 6,401,239	\$ 5,143,271				
Fund Balance as of Report Date			\$ 8,563,602			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 217,856	-	\$ 58,260	-
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>\$ 1,468,619</u>	58.71%	<u>\$ 1,309,023</u>	52.33%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ 1,250,763	50.00%	\$ 1,250,763	50.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,250,763</u>	50.00%	<u>\$ 1,250,763</u>	50.00%
Projected Fund Balance December 31	\$ 116,308	\$ 116,308				
Fund Balance as of Report Date			\$ 334,164			

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Speed Hump Fund (003)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 511,552	\$ 511,552	\$ 511,552			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ 17,575	12.38%	\$ 12,448	9.43%
Investment Income	6,620	20,000	15,959	79.80%	6,760	295.71%
Revenues without Use of Fund Balance	148,620	162,000	33,534	20.70%	19,208	14.30%
Use of Fund Balance	383,459	370,079	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 532,079	\$ 532,079	\$ 33,534	6.30%	\$ 19,208	4.42%
Appropriations:						
Transportation	\$ 532,079	\$ 532,079	\$ 183,772	34.54%	\$ 219,756	50.56%
TOTAL APPROPRIATIONS	\$ 532,079	\$ 532,079	\$ 183,772	34.54%	\$ 219,756	50.56%
Projected Fund Balance December 31	\$ 128,093	\$ 141,473				
Fund Balance as of Report Date			\$ 361,314			

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Street Lighting Fund (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,193,462	\$ 1,115,088	12.13%	\$ 741,461	8.12%
Investment Income	-	40,000	38,181	95.45%	239	-
Miscellaneous	-	-	38,441	-	86,574	-
TOTAL REVENUES	\$ 9,186,827	\$ 9,233,462	\$ 1,191,710	12.91%	\$ 828,274	9.08%
Appropriations:						
Transportation	\$ 8,700,050	\$ 8,706,685	\$ 6,036,106	69.33%	\$ 5,724,367	67.17%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,710,050	8,716,685	6,036,106	69.25%	5,724,367	66.98%
Contribution to Fund Balance	476,777	516,777	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,186,827	\$ 9,233,462	\$ 6,036,106	65.37%	\$ 5,724,367	62.72%
Projected Fund Balance December 31	\$ 3,043,928	\$ 3,083,928				
Fund Balance as of Report Date			\$ (2,277,245)			

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Authority Imaging Fund (020)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 917,948	98.70%	\$ 1,638,057	192.88%
Investment Income	-	-	27,147	-	2,042	58.61%
Revenues without Use of Fund Balance	930,078	930,078	945,095	101.61%	1,640,099	192.34%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 945,095	63.01%	\$ 1,640,099	192.34%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 209,966	14.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 209,966	14.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 5,202,673	\$ 5,202,673				
Fund Balance as of Report Date			\$ 6,507,724			

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Corrections Inmate Welfare Fund (085)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 88,686	62.90%	\$ 109,095	104.90%
Miscellaneous	16,000	16,000	7,556	47.23%	6,576	77.36%
TOTAL REVENUES	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 96,242</u>	61.30%	<u>\$ 115,671</u>	31.39%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 43,852	42.22%	\$ 262,013	71.11%
Appropriations without Contribution to Fund Balance	103,859	103,859	43,852	42.22%	262,013	71.11%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 43,852</u>	27.93%	<u>\$ 262,013</u>	71.11%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Fund Balance as of Report Date			\$ 389,970			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ 412,043	70.08%	\$ 407,110	61.24%
Investment Income	-	-	3,427	-	644	-
Miscellaneous	-	-	385	-	869	-
Revenues without Use of Fund Balance	587,931	587,931	415,855	70.73%	408,623	61.47%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 721,894	\$ 721,894	\$ 415,855	57.61%	\$ 408,623	52.64%
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 234,639	67.13%	\$ 284,614	65.05%
Solicitor General	362,368	362,368	180,292	49.75%	170,377	51.82%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 721,894	\$ 721,894	\$ 414,931	57.48%	\$ 454,991	58.61%
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Fund Balance as of Report Date			\$ 371,956			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 262,528	\$ 262,528	\$ 262,528			
Revenues:						
Miscellaneous	\$ -	\$ -	\$ 450	-	\$ -	-
Revenues without Use of Fund Balance	-	-	450	-	-	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 450</u>	0.33%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 52,980	39.24%	\$ 5,971	4.42%
TOTAL APPROPRIATIONS	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 52,980</u>	39.24%	<u>\$ 5,971</u>	4.42%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Fund Balance as of Report Date			\$ 209,998			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 36,348,609	\$ 36,348,609	\$ 36,348,609			
Revenues:						
Charges for Services	\$ 23,130,216	\$ 23,130,216	\$ 13,955,990	60.34%	\$ 13,484,106	60.90%
Investment Income	361,575	1,000,000	761,783	76.18%	232,346	213.02%
Miscellaneous	-	-	1,007	-	8,510	-
Revenues without Use of Fund Balance	23,491,791	24,130,216	14,718,780	61.00%	13,724,962	61.68%
Use of Fund Balance	3,338,464	2,700,039	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 26,830,255	\$ 26,830,255	\$ 14,718,780	54.86%	\$ 13,724,962	55.29%
Appropriations:						
Police Services	\$ 23,409,969	\$ 23,409,969	\$ 13,976,219	59.70%	\$ 12,743,276	58.89%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,792,286	2,094,215	75.00%	2,003,668	75.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	2,094,215	61.23%	2,003,668	62.97%
TOTAL APPROPRIATIONS	\$ 26,830,255	\$ 26,830,255	\$ 16,070,434	59.90%	\$ 14,746,944	59.41%
Projected Fund Balance December 31	\$ 33,010,145	\$ 33,648,570				
Fund Balance as of Report Date			\$ 34,996,955			

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Juvenile Court Supervision Fund (030)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 47,621	158.74%	\$ 39,450	73.35%
Revenues without Use of Fund Balance	30,000	30,000	47,621	158.74%	39,450	73.35%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
TOTAL REVENUES	\$ 55,100	\$ 55,100	\$ 47,621	86.43%	\$ 39,450	73.35%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 18,163	32.96%	\$ 23,325	55.40%
TOTAL APPROPRIATIONS	\$ 55,100	\$ 55,100	\$ 18,163	32.96%	\$ 23,325	43.37%
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Fund Balance as of Report Date			\$ 272,512			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ 60,000	\$ 50,859	84.77%	\$ -	-
Miscellaneous	-	-	276,622	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 327,481</u>	545.80%	<u>\$ -</u>	-
Appropriations:						
Contribution to Fund Balance	\$ -	\$ 60,000	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,457,441				
Fund Balance as of Report Date			\$ 1,724,922			

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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 73,795	\$ 73,795	100.00%	\$ 161,713	100.00%
Revenues without Use of Fund Balance	-	73,795	73,795	100.00%	161,713	100.00%
Use of Fund Balance	302,239	228,444	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 302,239</u>	<u>\$ 302,239</u>	<u>\$ 73,795</u>	24.42%	<u>\$ 161,713</u>	100.00%
Appropriations:						
Police Services	\$ 302,239	\$ 302,239	\$ 9,706	3.21%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 302,239</u>	<u>\$ 302,239</u>	<u>\$ 9,706</u>	3.21%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 811,051	\$ 884,846				
Fund Balance as of Report Date			\$ 1,177,379			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ 311,089	\$ 311,832	100.24%	\$ 300,796	100.00%
Miscellaneous	-	-	-	-	513	-
Revenues without Use of Fund Balance	-	311,089	311,832	100.24%	301,309	100.17%
Use of Fund Balance	512,866	201,777	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 512,866	\$ 512,866	\$ 311,832	60.80%	\$ 301,309	37.93%
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ 260,537	50.80%	\$ 143,416	18.69%
TOTAL APPROPRIATIONS	\$ 512,866	\$ 512,866	\$ 260,537	50.80%	\$ 143,416	18.05%
Projected Fund Balance December 31	\$ 452,581	\$ 763,670				
Fund Balance as of Report Date			\$ 1,016,742			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 359,593	65.07%	\$ 342,798	85.70%
Investment Income	-	90,000	88,874	98.75%	25,806	-
Revenues without Use of Fund Balance	552,609	642,609	448,467	69.79%	368,604	92.15%
Use of Fund Balance	139,141	49,141	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 691,750	\$ 691,750	\$ 448,467	64.83%	\$ 368,604	73.72%
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 193,829	28.02%	\$ 416,960	83.39%
TOTAL APPROPRIATIONS	\$ 691,750	\$ 691,750	\$ 193,829	28.02%	\$ 416,960	83.39%
Projected Fund Balance December 31	\$ 3,956,730	\$ 4,046,730				
Fund Balance as of Report Date			\$ 4,350,509			

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 09/30/2023	Actuals YTD as of 09/30/2023		Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 90,020	\$ 90,020	100.00%	\$ 232,899	100.00%
Revenues without Use of Fund Balance	-	90,020	90,020	100.00%	232,899	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 140,000</u>	<u>\$ 230,020</u>	<u>\$ 90,020</u>	39.14%	<u>\$ 232,899</u>	62.46%
Appropriations:						
Sheriff	\$ 140,000	\$ 230,020	\$ 95,687	41.60%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 140,000</u>	<u>\$ 230,020</u>	<u>\$ 95,687</u>	41.60%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Fund Balance as of Report Date			\$ 562,521			

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 09/30/2023	Actuals YTD as of 09/30/2023		Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 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%	\$ 62,143	35.51%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ 62,143</u>	35.51%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Fines and Forfeitures	\$ -	\$ 69,653	\$ 69,653	100.00%	\$ 19,832	100.00%
Investment Income	-	-	1,600	-	414	-
Revenues without Use of Fund Balance	-	69,653	71,253	102.30%	20,246	102.09%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 139,653	\$ 71,253	51.02%	\$ 20,246	10.13%
Appropriations:						
Sheriff	\$ 70,000	\$ 139,653	\$ -	0.00%	\$ 101,285	50.69%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 139,653	\$ -	0.00%	\$ 101,285	50.69%
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Fund Balance as of Report Date			\$ 263,244			

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Stadium Fund (055)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 812,619	101.07%	\$ 653,519	87.14%
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%	511,863	44.67%
Investment Income	12,412	75,000	69,220	92.29%	8,825	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,434,000</u>	<u>\$ 1,770,739</u>	72.75%	<u>\$ 1,574,207</u>	68.57%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,201,728	\$ 2,156,923	97.97%	\$ 2,122,394	98.52%
Appropriations without Contribution to Fund Balance	2,201,728	2,201,728	2,156,923	97.97%	2,122,394	98.52%
Contribution to Fund Balance	169,684	232,272	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,371,412</u>	<u>\$ 2,434,000</u>	<u>\$ 2,156,923</u>	88.62%	<u>\$ 2,122,394</u>	92.44%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,478,294				
Fund Balance as of Report Date			\$ 2,859,838			

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Tree Bank Fund (040)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 140,092	933.95%	\$ 40,760	271.73%
Investment Income	-	-	15,144	-	2,849	-
Revenues without Use of Fund Balance	15,000	15,000	155,236	1,034.91%	43,609	290.73%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 155,236	155.24%	\$ 43,609	43.61%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 397,150	\$ 397,150				
Fund Balance as of Report Date			\$ 637,386			

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Tourism Fund (050)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Fund Balance January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 11,628,500	\$ 9,931,165	85.40%	\$ 9,312,644	84.27%
Charges for Services	1,000	1,000	1,442	144.20%	4,117	2,744.67%
Investment Income	151,566	600,000	507,240	84.54%	168,970	-
Revenues without Use of Fund Balance	11,781,066	12,229,500	10,439,847	85.37%	9,485,731	85.83%
Use of Fund Balance	3,591,148	3,142,714	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,372,214	\$ 15,372,214	\$ 10,439,847	67.91%	\$ 9,485,731	60.73%
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ 11,302,285	100.00%	\$ 11,299,443	100.00%
Tourism	4,069,928	4,069,928	3,102,691	76.23%	3,402,180	78.73%
TOTAL APPROPRIATIONS	\$ 15,372,214	\$ 15,372,214	\$ 14,404,976	93.71%	\$ 14,701,623	94.12%
Projected Fund Balance December 31	\$ 25,098,441	\$ 25,546,875				
Fund Balance as of Report Date			\$ 24,724,460			

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Airport Operating Fund (520)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 1,234,420	\$ 1,234,420	\$ 1,234,420			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 135,538	81.16%	\$ 152,471	91.30%
Investment Income	-	-	24,980	-	6,755	-
Miscellaneous	790,000	790,000	835,310	105.74%	714,594	85.52%
Other Financing Sources	900,000	900,000	675,000	75.00%	487,500	75.00%
Revenues without Use of Net Position	1,857,000	1,857,000	1,670,828	89.97%	1,361,320	82.37%
Use of Net Position	427,846	405,582	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,284,846	\$ 2,262,582	\$ 1,670,828	73.85%	\$ 1,361,320	74.25%
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,252,582	\$ 1,411,052	62.64%	\$ 1,007,000	55.25%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,284,846	\$ 2,262,582	\$ 1,411,052	62.36%	\$ 1,007,000	54.92%
Projected Net Position December 31	\$ 806,574	\$ 828,838				
Net Position as of Report Date			\$ 1,494,196			

* 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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ 200,000	\$ 206,537	103.27%	\$ 55,428	-
Miscellaneous	5,101,129	5,101,129	4,767,246	93.45%	3,968,883	101.12%
Other Financing Sources	2,200,000	2,200,000	738,556	33.57%	-	0.00%
Revenues without Use of Net Position	7,301,129	7,501,129	5,712,339	76.15%	4,024,311	46.58%
Use of Net Position	2,234,202	2,034,202	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,535,331	\$ 9,535,331	\$ 5,712,339	59.91%	\$ 4,024,311	45.77%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,535,331	\$ 6,136,675	64.36%	\$ 6,255,053	71.14%
Total Non-Departmental	9,535,331	9,535,331	6,136,675	64.36%	6,255,053	71.14%
TOTAL APPROPRIATIONS	\$ 9,535,331	\$ 9,535,331	\$ 6,136,675	64.36%	\$ 6,255,053	71.14%
Projected Net Position December 31	\$ 9,970,463	\$ 10,170,463				
Net Position as of Report Date			\$ 11,780,329			

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Local Transit Operating Fund (515)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 14,900,920	\$ 14,900,920	\$ 14,900,920			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 1,646,402	128.54%	\$ 1,266,952	96.47%
Investment Income	269,380	415,000	338,190	81.49%	146,325	191.18%
Miscellaneous	-	-	21,137	-	11,841	236.82%
Other Financing Sources	18,500,000	18,500,000	13,875,000	75.00%	16,189,755	84.26%
Revenues without Use of Net Position	20,050,208	20,195,828	15,880,729	78.63%	17,614,873	85.47%
Use of Net Position	11,819,222	11,673,602	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,869,430	\$ 31,869,430	\$ 15,880,729	49.83%	\$ 17,614,873	59.02%
Appropriations:						
Transportation*	\$ 31,859,430	\$ 31,859,430	\$ 15,167,809	47.61%	\$ 15,334,427	51.40%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,869,430	\$ 31,869,430	\$ 15,167,809	47.59%	\$ 15,334,427	51.38%
Projected Net Position December 31	\$ 3,081,698	\$ 3,227,318				
Net Position as of Report Date			\$ 15,613,840			

* 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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 746,122	78.54%	\$ 700,179	73.70%
Charges for Services	47,669,087	47,669,087	37,039,725	77.70%	33,099,525	75.37%
Investment Income	409,178	1,800,000	1,397,746	77.65%	279,046	141.35%
Contributions and Donations	-	-	-	-	10,000	-
Miscellaneous	100	100	-	0.00%	998	998.00%
Revenues without Use of Net Position	49,028,365	50,419,187	39,183,593	77.72%	34,089,748	75.64%
Use of Net Position	8,496,697	7,091,940	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 57,525,062	\$ 57,511,127	\$ 39,183,593	68.13%	\$ 34,089,748	72.09%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,501,127	\$ 36,517,926	63.51%	\$ 30,941,550	65.45%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 57,525,062	\$ 57,511,127	\$ 36,517,926	63.50%	\$ 30,941,550	65.43%
Projected Net Position December 31	\$ 18,163,080	\$ 19,567,837				
Net Position as of Report Date			\$ 29,325,444			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 13,789,758	\$ 13,789,758	\$ 13,789,758			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 4,751,188	15.14%	\$ 3,271,001	10.55%
Investment Income	47,129	500,000	424,407	84.88%	94,614	532.14%
Miscellaneous	-	-	585	-	5,726	-
Revenues without Use of Net Position	31,436,140	31,889,011	5,176,180	16.23%	3,371,341	10.87%
Use of Net Position	1,415,580	863,855	-	0.00%	-	-
TOTAL REVENUES	\$ 32,851,720	\$ 32,752,866	\$ 5,176,180	15.80%	\$ 3,371,341	10.87%
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,922,847	\$ 1,192,212	62.00%	\$ 809,438	64.94%
Water Resources*	30,786,624	30,712,019	13,174,167	42.90%	9,315,669	32.26%
Non-Departmental:						
Reserves - Compensation	40,000	40,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	65,000	65,000	-	0.00%	-	0.00%
Total Non-Departmental	118,000	118,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 32,851,720	\$ 32,752,866	\$ 14,366,379	43.86%	\$ 10,125,107	32.65%
Projected Net Position December 31	\$ 12,374,178	\$ 12,925,903				
Net Position as of Report Date			\$ 4,599,559			

* 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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 173,730,520	\$ 173,730,520	\$ 173,730,520			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 284,582,987	73.49%	\$ 267,773,680	74.98%
Investment Income	1,461,835	4,600,000	3,817,164	82.98%	1,128,051	187.02%
Contributions and Donations	21,769,507	21,769,507	22,502,760	103.37%	23,301,855	108.42%
Miscellaneous	50,000	50,000	203,449	406.90%	924,566	1,849.13%
Revenues without Use of Net Position	410,511,302	413,649,467	311,106,360	75.21%	293,128,152	77.28%
Use of Net Position	13,669,534	9,854,079	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 424,180,836	\$ 423,503,546	\$ 311,106,360	73.46%	\$ 293,128,152	72.75%
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,126,620	\$ 703,209	62.42%	\$ 663,512	69.18%
Water Resources*	422,441,216	421,763,926	303,871,156	72.05%	289,572,200	72.07%
Non-Departmental:						
Reserves - Compensation	410,000	410,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	103,000	103,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	100,000	100,000	-	0.00%	-	0.00%
Total Non-Departmental	613,000	613,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 424,180,836	\$ 423,503,546	\$ 304,574,365	71.92%	\$ 290,235,712	72.04%
Projected Net Position December 31	\$ 160,060,986	\$ 163,876,441				
Net Position as of Report Date			\$ 180,262,515			

* 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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 13,984,104	\$ 13,984,104	\$ 13,984,104			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 128,012,021	\$ 80,226,652	62.67%	\$ 65,410,702	59.47%
Investment Income	201,394	450,000	338,992	75.33%	282,675	199.68%
Miscellaneous	341,227	341,227	423,697	124.17%	335,856	118.87%
TOTAL REVENUES	\$ 128,554,642	\$ 128,803,248	\$ 80,989,341	62.88%	\$ 66,029,233	59.11%
Appropriations:						
Communications	\$ 8,582,631	\$ 8,493,084	\$ 4,525,647	53.29%	\$ 3,211,687	42.41%
County Administration	4,103,849	5,341,599	2,174,635	40.71%	1,299,282	59.86%
Financial Services	13,814,838	12,338,251	8,670,984	70.28%	8,797,204	68.19%
Human Resources	6,719,490	6,549,679	4,142,189	63.24%	3,479,310	65.65%
Information Technology Services	68,256,200	67,769,723	34,496,660	50.90%	32,112,004	54.12%
Law	3,525,576	3,479,817	2,561,940	73.62%	2,338,387	68.38%
Support Services	21,003,558	21,236,018	14,950,716	70.40%	12,943,151	65.53%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,535,500	601,656	23.73%	549,184	43.52%
Total Non-Departmental	2,548,500	2,538,500	601,656	23.70%	549,184	43.41%
Appropriations without Working Capital Reserve	128,554,642	127,746,671	72,124,427	56.46%	64,730,209	57.94%
Working Capital Reserve	-	1,056,577	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 128,554,642	\$ 128,803,248	\$ 72,124,427	56.00%	\$ 64,730,209	57.94%
Projected Net Position December 31	\$ 13,984,104	\$ 15,040,681				
Net Position as of Report Date			\$ 22,849,018			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 2,250,395	\$ 1,687,794	75.00%	\$ 1,312,501	75.00%
Investment Income	64,278	160,000	127,095	79.43%	52,283	198.12%
Revenues without Use of Net Position	2,314,673	2,410,395	1,814,889	75.29%	1,364,784	76.83%
Use of Net Position	69,990	474,268	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,384,663	\$ 2,884,663	\$ 1,814,889	62.92%	\$ 1,364,784	58.56%
Appropriations:						
Financial Services	\$ 2,384,663	\$ 2,884,663	\$ 1,909,830	66.21%	\$ 1,269,885	54.49%
TOTAL APPROPRIATIONS	\$ 2,384,663	\$ 2,884,663	\$ 1,909,830	66.21%	\$ 1,269,885	54.49%
Projected Net Position December 31	\$ 978,421	\$ 574,143				
Net Position as of Report Date			\$ 953,470			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 5,263,839	\$ 5,263,839	\$ 5,263,839			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 12,696,703	\$ 10,400,528	81.92%	\$ 8,800,303	88.11%
Investment Income	-	200,000	182,770	91.39%	23,731	-
Miscellaneous	277,000	277,000	400,130	144.45%	274,695	99.17%
Other Financing Sources	-	-	40,785	-	27,208	-
TOTAL REVENUES	\$ 10,742,580	\$ 13,173,703	\$ 11,024,213	83.68%	\$ 9,125,937	88.91%
Appropriations:						
Support Services	\$ 9,908,667	\$ 11,868,727	\$ 8,562,239	72.14%	\$ 6,708,535	73.90%
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	404,054	75.00%	768,690	73.38%
Total Non-Departmental	566,739	566,739	404,054	71.29%	768,690	72.42%
Appropriations without Working Capital Reserve	10,475,406	12,435,466	8,966,293	72.10%	7,477,225	73.75%
Working Capital Reserve	267,174	738,237	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,742,580	\$ 13,173,703	\$ 8,966,293	68.06%	\$ 7,477,225	72.85%
Projected Net Position December 31	\$ 5,531,013	\$ 6,002,076				
Net Position as of Report Date			\$ 7,321,759			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 56,169,196	72.10%	\$ 57,163,959	74.10%
Investment Income	478,691	1,450,000	1,195,207	82.43%	434,962	183.38%
Miscellaneous	-	-	295,497	-	156,019	-
TOTAL REVENUES	\$ 78,379,078	\$ 79,350,387	\$ 57,659,900	72.66%	\$ 57,754,940	72.69%
Appropriations:						
Human Resources	\$ 78,019,035	\$ 77,942,713	\$ 54,285,065	69.65%	\$ 49,279,923	62.04%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	78,029,035	77,952,713	54,285,065	69.64%	49,279,923	62.03%
Working Capital Reserve	350,043	1,397,674	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 78,379,078	\$ 79,350,387	\$ 54,285,065	68.41%	\$ 49,279,923	62.03%
Projected Net Position December 31	\$ 49,571,151	\$ 50,618,782				
Net Position as of Report Date			\$ 52,595,943			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 9,399,553	75.00%	\$ 8,452,523	75.00%
Investment Income	24,825	90,000	86,924	96.58%	71,155	102.28%
Miscellaneous	-	-	29,401	-	31,508	-
TOTAL REVENUES	\$ 12,557,525	\$ 12,622,700	\$ 9,515,878	75.39%	\$ 8,555,186	75.45%
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,643,170	\$ 8,923,372	76.64%	\$ 7,365,440	69.33%
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	11,653,170	8,923,372	76.57%	7,365,440	69.26%
Working Capital Reserve	1,154,355	969,530	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 12,557,525	\$ 12,622,700	\$ 8,923,372	70.69%	\$ 7,365,440	64.95%
Projected Net Position December 31	\$ 3,154,154	\$ 2,969,329				
Net Position as of Report Date			\$ 2,592,305			

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 09/30/2023	Actuals YTD as of 09/30/2023	% Actual to Current Budget	Actuals YTD as of 09/30/2022	% Actual to 09/30/2022 Budget
Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 3,375,744	75.00%	\$ 2,999,999	75.00%
Investment Income	127,630	525,000	422,423	80.46%	117,950	156.51%
Miscellaneous	-	-	72,621	-	111,121	-
Revenues without Use of Net Position	4,628,624	5,025,994	3,870,788	77.02%	3,229,070	79.23%
Use of Net Position	1,380,519	981,323	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,009,143	\$ 6,007,317	\$ 3,870,788	64.43%	\$ 3,229,070	57.19%
Appropriations:						
Human Resources	\$ 5,999,143	\$ 5,997,317	\$ 3,324,358	55.43%	\$ 2,851,831	50.60%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,009,143	\$ 6,007,317	\$ 3,324,358	55.34%	\$ 2,851,831	50.51%
Projected Net Position December 31	\$ 7,676,854	\$ 8,076,050				
Net Position as of Report Date			\$ 9,603,803			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 9/30/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Investment Income	\$ 1,173,830	\$ 7,006,362	\$ 5,832,532	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	\$ -	\$ 5,832,532
				Total: Investment Income	-	5,832,532
Contributions and Donations	87,250	103,675	16,425	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	-	16,425
				Total: Contributions and Donations	-	16,425
Other Financing Sources	-	43,249	43,249	GCID 20230843 To adjust budget to incorporate revenue into Proceeds of Capital Asset Disposal - Governmental within the General Fund.	43,249	43,249
				Total: Other Financing Sources	43,249	43,249
Use of Fund Balance	6,025,201	12,190,606	6,165,405	To adjust budget for 90 day job vacancies.	-	(746,799)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(2,808,128)
				GCID 20230622 To renew a Management Agreement with Georgia Gwinnett College for operation and staffing of the Gwinnett Entrepreneur Center. This Agreement is funded 20% through grants awarded by the United States Department of Housing and Urban Development. Subject to approval as to form by the Law Department.	-	117,500
				GCID 20230580 Of Change Order No. 1 to RP031-21-Construction Manager (CM) at Risk for Preconstruction and Construction of Hoooper-Renwick Themed Library Project with Cooper & Company General Contractors, Inc., increasing the contract by \$9,407,156.00. The contract amount is adjusted from \$7,600,000.00 to \$17,007,156.00. Subject to approval as to form by the Law Department.	-	9,407,156
				GCID 20230573 To adjust the compensation of Hearing Officers hearing ad valorem property tax assessment appeals to \$175.00 per parcel and \$50.00 per read-in (settled) appeal.	-	238,925
				GCID 20230843 To adjust budget to incorporate revenue into Proceeds of Capital Asset Disposal - Governmental within the General Fund.	(43,249)	(43,249)
				Total: Use of Fund Balance	(43,249)	6,165,405
Total: General Fund			12,057,611		-	12,057,611

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
Investment Income	103,209	500,000	396,791	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	396,791
				Total: Investment Income	-	396,791
Use of Fund Balance	1,616,839	1,755,332	138,493	To adjust budget for 90 day job vacancies.	-	(493,446)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	618,439
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	-	13,500
				Total: Use of Fund Balance	-	138,493
<i>Total: Development and Enforcement Services District Fund</i>			535,284		-	535,284
Fire and Emergency Medical Services District Fund (102)						
Investment Income	346,506	2,100,000	1,753,494	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,753,494
				Total: Investment Income	-	1,753,494
Use of Fund Balance	11,136,302	9,247,846	(1,888,456)	To adjust budget for 90 day job vacancies.	-	(134,962)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,753,494)
				Total: Use of Fund Balance	-	(1,888,456)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(134,962)		-	(134,962)
Loganville EMS District Fund (103)						
Investment Income	5,378	14,000	8,622	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	8,622
Use of Fund Balance	71,864	63,242	(8,622)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(8,622)
<i>Total: Loganville EMS District Fund</i>			-		-	-
Police Services District Fund (106)						
Charges for Services	2,001,000	1,001,000	(1,000,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,000,000)
				Total: Charges for Services	-	(1,000,000)
Investment Income	514,989	3,000,000	2,485,011	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,485,011
				Total: Investment Income	-	2,485,011
Use of Fund Balance	15,672,686	13,939,213	(1,733,473)	To adjust budget for 90 day job vacancies.	-	(277,562)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,455,911)
				Total: Use of Fund Balance	-	(1,733,473)
<i>Total: Police Services District Fund</i>			(248,462)		-	(248,462)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Investment Income	129,363	1,000,000	870,637	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	870,637
Contributions and Donations	400	33,975	33,575	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	-	33,575
<i>Total: Recreation Fund</i>			904,212		-	904,212
Economic Development (160)						
Investment Income	-	500,000	500,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	500,000
Use of Fund Balance	4,636,513	4,136,513	(500,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(500,000)
<i>Total: Gwinnett Place TAD Fund</i>			-		-	-
Gwinnett Place TAD Fund (165)						
Investment Income	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	200,000
<i>Total: Gwinnett Place TAD Fund</i>			200,000		-	200,000
Indian Trail TAD Fund (162)						
Investment Income	-	175,000	175,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	175,000
<i>Total: Indian Trail TAD Fund</i>			175,000		-	175,000
Jimmy Carter Boulevard TAD Fund (161)						
Investment Income	-	750,000	750,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	750,000
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			750,000		-	750,000
Lake Lucerne TAD Fund (164)						
Investment Income	-	20,000	20,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	20,000
<i>Total: Lake Lucerne TAD Fund</i>			20,000		-	20,000
Park Place TAD Fund (163)						
Investment Income	-	150,000	150,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	150,000
<i>Total: Park Place TAD Fund</i>			150,000		-	150,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
The Exchange at Gwinnett TAD Fund (166)						
Investment Income	-	150,000	150,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	150,000
				Total: Investment Income	-	150,000
Use of Fund Balance	3,010,126	4,268,094	1,257,968	GCID 20200532 Of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six-The Exchange at Gwinnett; and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents. Subject to approval as to form by the Law Department.	-	1,407,968
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(150,000)
				Total: Use of Fund Balance	-	1,257,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
Speed Hump Fund (003)						
Investment Income	6,620	20,000	13,380	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	16,580
Use of Fund Balance	383,459	370,079	(13,380)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(16,580)
<i>Total: Speed Hump Fund</i>			-		-	-
Street Lighting Fund (002)						
Charges for Services	9,186,827	9,193,462	6,635	GCID 20230733 Of incorporation of the Timberloch subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$14,580.00 and the estimated annual revenue and operating cost is \$6,635.00. The installation of these streetlights is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	6,635
Investment Income	-	40,000	40,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	40,000
<i>Total: Street Lighting Fund</i>			46,635		-	46,635
Opioid Fund (015)						
Investment Income	-	60,000	60,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	60,000
<i>Total: Opioid Fund</i>			60,000		-	60,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date	
E-911 Fund (095)							
Investment Income	361,575	1,000,000	638,425	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	638,425	
Use of Fund Balance	3,338,464	2,700,039	(638,425)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(638,425)	
<i>Total: E-911 Fund</i>							
Sheriff Inmate Fund (090)							
Investment Income	-	90,000	90,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	90,000	
Use of Fund Balance	139,141	49,141	(90,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(90,000)	
<i>Total: Sheriff Inmate Fund</i>							
Police Special Justice Fund (070)							
Fines and Forfeitures	-	28,302	28,302	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	73,795	
					Total: Fines and Forfeitures	-	73,795
Use of Fund Balance	302,239	273,937	(28,302)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(73,795)	
					Total: Use of Fund Balance	-	(73,795)
<i>Total: Police Special Justice Fund</i>							
Police Special State Fund (072)							
Fines and Forfeitures	-	270,618	270,618	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	311,089	
					Total: Fines and Forfeitures	-	311,089
Use of Fund Balance	512,866	242,248	(270,618)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(311,089)	
					Total: Use of Fund Balance	-	(311,089)
<i>Total: Police Special State Fund</i>							
Sheriff Special Justice Fund (065)							
Fines and Forfeitures	-	90,020	90,020	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,806	90,020	
<i>Total: Sheriff Special Justice Fund</i>							
Sheriff Special State Fund (067)							
Fines and Forfeitures	-	69,653	69,653	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	69,653	
<i>Total: Sheriff Special State Fund</i>							
Stadium Fund (055)							
Investment Income	12,412	75,000	62,588	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	62,588	
<i>Total: Stadium Fund</i>							

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date	
Tourism Fund (050)							
Investment Income	151,566	600,000	448,434	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	448,434	
Use of Fund Balance	3,591,148	3,142,714	(448,434)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(448,434)	
<i>Total: Tourism Fund</i>							
Local Transit Operating Fund (515)							
Investment Income	269,380	415,000	145,620	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	145,620	
Use of Net Position	11,819,222	11,673,602	(145,620)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(145,620)	
<i>Total: Local Transit Operating Fund</i>							
Airport Operating Fund (520)							
Use of Net Position	427,846	405,582	(22,264)	To adjust budget for 90 day job vacancies.	-	(22,264)	
<i>Total: Airport Operating Fund</i>							
Economic Development Operating Fund (530)							
Investment Income	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	200,000	
Use of Net Position	2,234,202	2,034,202	(200,000)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(200,000)	
<i>Total: Economic Development Operating Fund</i>							
Solid Waste Operating Fund (595)							
Investment Income	409,178	1,800,000	1,390,822	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,390,822	
					Total: Investment Income	-	1,390,822
Use of Net Position	8,496,697	7,091,940	(1,404,757)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,390,822)	
					To adjust budget for 90 day job vacancies.	-	(13,935)
					Total: Use of Net Position	-	(1,404,757)
<i>Total: Solid Waste Operating Fund</i>							
Stormwater Operating Fund (590)							
Investment Income	47,129	500,000	452,871	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	452,871	
					Total: Investment Income	-	452,871
Use of Net Position	1,415,580	863,855	(551,725)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(452,871)	
					To adjust budget for 90 day job vacancies.	-	(98,854)
					Total: Use of Net Position	-	(551,725)
<i>Total: Stormwater Operating Fund</i>							
<i>Total: Stormwater Operating Fund</i>							

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Investment Income	1,461,835	4,600,000	3,138,165	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	3,138,165
				Total: Investment Income	-	3,138,165
Use of Net Position	13,669,534	9,854,079	(3,815,455)	To adjust budget for 90 day job vacancies.	-	(1,268,565)
				GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	-	55,500
				GCID 20230036 Of a Supplemental Resolution approving the forms, terms and conditions and authorizing the execution, delivery, and performance of a Loan Agreement and Note relating to a loan from the Clean Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA), amount not to exceed \$50,000,000; and for other related purposes. Subject to approval as to form by the Law Department.	-	535,775
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(3,138,165)
				Total: Use of Net Position	-	(3,815,455)
<i>Total: Water and Sewer Operating Fund</i>			(677,290)		-	(677,290)
Administrative Support Fund (665)						
Investment Income	201,394	450,000	248,606	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	248,606
<i>Total: Administrative Support Fund</i>			248,606		-	248,606
Auto Liability Fund (606)						
Investment Income	64,278	160,000	95,722	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	95,722
Use of Net Position	69,990	474,268	404,278	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	404,278
<i>Total: Auto Liability Fund</i>			500,000		-	500,000
Fleet Management Fund (610)						
Charges for Services	10,465,580	12,696,703	2,231,123	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,231,123
Investment Income	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	200,000
<i>Total: Fleet Management Fund</i>			2,431,123		-	2,431,123
Group Self-Insurance Fund (605)						
Investment Income	478,691	1,450,000	971,309	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	971,309
<i>Total: Group Self-Insurance Fund</i>			971,309		-	971,309

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Risk Management Fund (602)						
Investment Income	24,825	90,000	65,175	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	65,175
<i>Total: Risk Management Fund</i>			65,175		-	65,175
Workers' Compensation Fund (604)						
Investment Income	127,630	525,000	397,370	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	397,370
<i>Total: Investment Income</i>					-	397,370
Use of Net Position	1,380,519	981,323	(399,196)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(397,370)
<i>To adjust budget for 90 day job vacancies.</i>					-	(1,826)
<i>Total: Use of Net Position</i>					-	(399,196)
			(1,826)		-	(1,826)
Total Revenue Budget Adjustments			\$ 19,547,591		\$ 10,806	\$ 19,547,591

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 9/30/2023

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

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Child Advocacy & Juvenile Services	4,693,660	4,720,660	27,000	Reserves Transfer 1st 6 months	-	27,000
				Total: Child Advocacy & Juvenile Services	-	27,000
Sheriff	141,999,004	142,791,004	792,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	792,000
				Total: Sheriff	-	792,000
Clerk of Court	17,089,628	17,528,553	438,925	GCID20230573 To adjust the compensation of Hearing Officers hearing ad valorem property tax assessment appeals to \$175.00 per parcel and \$50.00 per read-in (settled) appeal.	-	238,925
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	200,000
				Total: Clerk of Court	-	438,925
Judiciary	31,173,535	36,735,035	5,561,500	Transfer from Non-Departmental: Court Interpreters Reserve	-	355,500
				Transfer from Non-Departmental: Court Reporters Reserve	-	406,200
				Transfer from Non-Departmental: Indigent Defense Reserve	-	4,799,800
				Total: Judiciary	-	5,561,500
Probate Court	3,947,380	4,162,180	214,800	Transfer from Non-Departmental: Court Interpreters Reserve	-	13,500
				Transfer from Non-Departmental: Indigent Defense Reserve	-	201,300
				Total: Probate Court	-	214,800
Non-Departmental:						
Contingency	1,628,000	1,571,092	(56,908)	Transfer to Medical Examiner	-	(56,908)
				Total: Contingency	-	(56,908)
Contribution to Capital	23,716,495	33,676,286	9,959,791	GCID 20230580 Of Change Order No. 1 to RP021-21; Construction Manager (CM) at Risk for Preconstruction and Construction of Hooper-Renwick Themed Library Project with Cooper & Company General Contractors, Inc., increasing the contract by \$9,407,156.00. The contract amount is adjusted from \$7,600,000.00 to \$17,007,156.00. Subject to approval as to form by the Law Department.	-	9,407,156
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	552,635
				Total: Contribution to Capital	-	9,959,791
Medical Examiner	1,654,744	1,711,652	56,908	Transfer from Contingency	-	56,908
				Total: Medical Examiner	-	56,908
Reserves - Court Interpreters	900,000	375,800	(524,200)	Reserves Transfer	-	(524,200)
				Total: Reserves - Court Interpreters	-	(524,200)
Reserves - Court Reporters	1,250,000	562,500	(687,500)	Reserves Transfer	-	(687,500)
				Total: Reserves - Court Reporters	-	(687,500)
Reserves - Indigent Defense	6,710,000	3,335,475	(3,374,525)	Reserves Transfer 1st 6 months	-	(3,355,000)
				Reserves Transfer	-	(2,358,800)
				Reserves Transfer 3rd quarter	-	(563,300)
				Transfer to Juvenile Court	-	-
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,902,575
Total: Reserves - Indigent Defense	-	(3,374,525)				
Reserves - Prisoner Medical	1,760,000	880,000	(880,000)	Reserves Transfer 1st 6 months	-	(880,000)
				Total: Reserves - Prisoner Medical	-	(880,000)
				Total: Non-Departmental	-	4,493,566
Total: General Fund			12,057,611		-	12,057,611

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
Planning and Development	17,807,958	18,343,242	535,284	To adjust budget for 90 day job vacancies.	-	(493,446)
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	-	13,500
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,015,230
				Total: Planning and Development	-	535,284
<i>Total: Development and Enforcement Services District Fund</i>			535,284		-	535,284
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	166,723,946	166,588,984	(134,962)	To adjust budget for 90 day job vacancies.	-	(134,962)
<i>Total: Fire and Emergency Services District Fund</i>			(134,962)		-	(134,962)
Police Services District Fund (106)						
Police Services	174,717,077	174,539,515	(177,562)	Transfer from Non-Departmental: Inmate Medical Reserve	-	100,000
				To adjust budget for 90 day job vacancies.	-	(277,562)
				Total: Police Services	-	(177,562)
Recorder's Court	1,788,445	1,996,095	207,650	Transfer from Non-Departmental: Indigent Defense Reserve	-	135,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	7,250	72,450
				Total: Recorder's Court	7,250	207,650
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	11,254,251	(283,550)	Transfer to Recorder's Court - From Indigent Defense Reserve	-	(106,100)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	(7,250)	(72,450)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(5,000)
				Transfer to Police Services - From Inmate Medical Reserve	-	(100,000)
				Total: Non-Departmental	(7,250)	(283,550)
<i>Total: Police Services District Fund</i>			(248,462)		-	(248,462)
Recreation Fund (105)						
Community Services	50,154,729	49,804,770	(349,959)	To adjust budget for 90 day job vacancies.	-	(383,534)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	-	33,575
				Total: Community Services	-	(349,959)
Contribution To Fund Balance	1,487,179	2,741,350	1,254,171	To adjust budget for 90 day job vacancies.	-	383,534
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	870,637
				Total: Community Services	-	1,254,171
<i>Total: Recreation Fund</i>			904,212		-	904,212
Gwinnett Place TAD Fund (165)						
Contribution To Fund Balance	-	200,000	200,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	200,000
<i>Total: Gwinnett Place TAD Fund</i>			200,000		-	200,000

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Indian Trail TAD Fund (162)						
Contribution to Fund Balance	-	175,000	175,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	175,000
<i>Total: Indian Trail TAD Fund</i>			175,000		-	175,000
Jimmy Carter Boulevard TAD Fund (161)						
Contribution to Fund Balance	-	750,000	750,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	750,000
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			750,000		-	750,000
Lake Lucerne TAD Fund (164)						
Contribution to Fund Balance	-	20,000	20,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	20,000
<i>Total: Lake Lucerne TAD Fund</i>			20,000		-	20,000
Park Place TAD Fund (163)						
Contribution to Fund Balance	-	150,000	150,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	150,000
<i>Total: Park Place TAD Fund</i>			150,000		-	150,000
The Exchange at Gwinnett TAD Fund (166)						
Planning and Development	3,010,126	4,418,094	1,407,968	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,407,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
Street Lighting Fund (002)						
Transportation	8,700,050	8,706,685	6,635	GCID 20230733 Of incorporation of the Timberloch subdivision into the Gwinnett County Streetlighting Program. The estimated installation cost is \$14,580.00 and the estimated annual revenue and operating cost is \$6,635.00. The installation of these streetlights is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	6,635
Contribution to Fund Balance	476,777	516,777	40,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	40,000
<i>Total: Street Lighting Fund</i>			46,635		-	46,635
Opioid Remediation Fund (015)						
Contribution to Fund Balance	-	60,000	60,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	60,000
<i>Total: Opioid Remediation Fund</i>			60,000		-	60,000
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	230,020	90,020	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,806	90,020
<i>Total: Sheriff Special Justice Fund</i>			90,020		10,806	90,020
Sheriff Special State Fund (067)						
Sheriff Special Operations	70,000	139,653	69,653	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	69,653
<i>Total: Sheriff Special State Fund</i>			69,653		-	69,653

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stadium Fund (055)						
Contributions to Fund Balance	169,684	232,272	62,588	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	62,588
<i>Total: Stadium Fund</i>			62,588		-	62,588
Airport Operating Fund (520)						
Transportation	2,274,846	2,252,582	(22,264)	To adjust budget for 90 day job vacancies.	-	(22,264)
<i>Total: Airport Operating Fund</i>			(22,264)		-	(22,264)
Solid Waste Operating Fund (595)						
Support Services	57,515,062	57,501,127	(13,935)	To adjust budget for 90 day job vacancies.	-	(13,935)
<i>Total: Solid Waste Operating Fund</i>			(13,935)		-	(13,935)
Stormwater Operating Fund (590)						
Planning and Development	1,947,096	1,922,847	(24,249)	To adjust budget for 90 day job vacancies.	-	(24,249)
Water Resources	30,786,624	30,712,019	(74,605)	To adjust budget for 90 day job vacancies.	-	(74,605)
<i>Total: Stormwater Operating Fund</i>			(98,854)		-	(98,854)
Water and Sewer Operating Fund (501)						
Water Resources	422,441,216	421,763,926	(677,290)	GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	-	535,775
				GCID 20230036 Of a Supplemental Resolution approving the forms, terms and conditions, and authorizing the execution, delivery, and performance of a Loan Agreement and Note relating to a loan from the Clean Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA), amount not to exceed \$50,000,000; and for other related purposes. Subject to approval as to form by the Law Department.		55,500
				To adjust budget for 90 day job vacancies.	-	(1,268,565)
				Total: Water Resources	-	(677,290)
<i>Total: Water and Sewer Operating Fund</i>			(677,290)		-	(677,290)
Administrative Support Fund (665)						
Communications	8,582,631	8,493,084	(89,547)	To adjust budget for 90 day job vacancies.	-	(89,547)
				Total: Communications	-	(89,547)
County Administration	4,103,849	5,341,599	1,237,750	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,237,750
				Total: County Administration	-	1,237,750
Financial Services	13,814,838	12,338,251	(1,476,587)	To adjust budget for 90 day job vacancies.	-	(281,714)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(1,194,873)
				Total: Financial Services	-	(1,476,587)
Human Resources	6,719,490	6,549,679	(169,811)	To adjust budget for 90 day job vacancies.	-	(169,811)
				Total: Human Resources	-	(169,811)
Information Technology	68,256,200	67,769,723	(486,477)	To adjust budget for 90 day job vacancies.	-	(486,477)
				Total: Information Technology	-	(486,477)
Law	3,525,576	3,479,817	(45,759)	To adjust budget for 90 day job vacancies.	-	(55,759)
				Transfer to Law from: Non-Departmental	10,000	10,000
				Total: Law	10,000	(45,759)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Support Services	21,003,558	21,236,018	232,460	To adjust budget for 90 day job vacancies.	-	(67,540)
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	300,000
				Total: Support Services	-	232,460
Non-Departmental	2,548,500	2,538,500	(10,000)	Transfer from Non-Departmental to: Law	(10,000)	(10,000)
				Total: Non-Departmental	(10,000)	(10,000)
Working Capital Reserve	-	1,056,577	1,056,577	To adjust budget for 90 day job vacancies.	-	1,150,848
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(94,271)
				Total: Working Capital Reserve	-	1,056,577
<i>Total: Administrative Support Fund</i>			248,606		-	248,606
Auto Liability Fund (606)						
Financial Services	2,384,663	2,884,663	500,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	500,000
<i>Total: Auto Liability Fund</i>			500,000		-	500,000
Fleet Management Fund (610)						
Support Services	9,908,667	11,868,727	1,960,060	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,000,000
				To adjust budget for 90 day job vacancies.	-	(39,940)
				Total: Support Services	-	1,960,060
Working Capital Reserve	267,174	738,237	471,063	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	431,123
				To adjust budget for 90 day job vacancies.	-	39,940
				Total: Working Capital Reserve	-	471,063
<i>Total: Fleet Management Fund</i>			2,431,123		-	2,431,123
Group Self-Insurance Fund (605)						
Human Resources	78,019,035	77,942,713	(76,322)	To adjust budget for 90 day job vacancies.	-	(76,322)
				Total: Human Resources	-	(76,322)
Working Capital Reserve	350,043	1,397,674	1,047,631	To adjust budget for 90 day job vacancies.	-	76,322
				GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	971,309
				Total: Working Capital Reserve	-	1,047,631
<i>Total: Group Self-Insurance Fund</i>			971,309		-	971,309
Risk Management Fund (602)						
Financial Services	11,393,170	11,643,170	250,000	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	250,000
Working Capital Reserve	1,154,355	969,530	(184,825)	GCID 20230742 Of a Resolution amending the Fiscal Year 2023 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(184,825)
<i>Total: Risk Management Fund</i>			65,175		-	65,175
Workers' Compensation Fund (604)						
Human Resources	5,999,143	5,997,317	(1,826)	To adjust budget for 90 day job vacancies.	-	(1,826)
<i>Total: Workers' Compensation Fund</i>			(1,826)		-	(1,826)
Total Appropriation Budget Adjustments			\$ 19,547,591		\$ 10,806	\$ 19,547,591