



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
JANUARY 31, 2023  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

[www.gwinnettcounty.com](http://www.gwinnettcounty.com)



## MEMORANDUM

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

**FROM:** Buffy Alexzulian  
Director of Financial Services

**DATE:** February 14, 2023

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

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

This report includes:

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Service District Funds	Page 6
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Budget Adjustments by Fund Schedule	Page 57

# EXECUTIVE SUMMARY

## Property Taxes

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



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

## Fiscal Year 2023 Budget Adoption

The Gwinnett County Board of Commissioners adopted a \$2.27 billion budget for fiscal year 2023 on January 3, 2023. It includes an operating budget of \$1.78 billion and a \$488 million capital budget, which includes \$219 million from the County's SPLOST program. Additional information about the [2023 budget](#), including the [Adopted 2023 Budget Resolution Summary](#) and the [2023 Budget in Brief](#), is available on the County's website.

## 2022 External Audit

The annual external audit began on February 6, 2023. The audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's Annual Comprehensive Financial Report are fairly represented. As the audit is being completed, additional entries for 2022 may be required. The audit typically lasts approximately five months, beginning in February and ending in June.

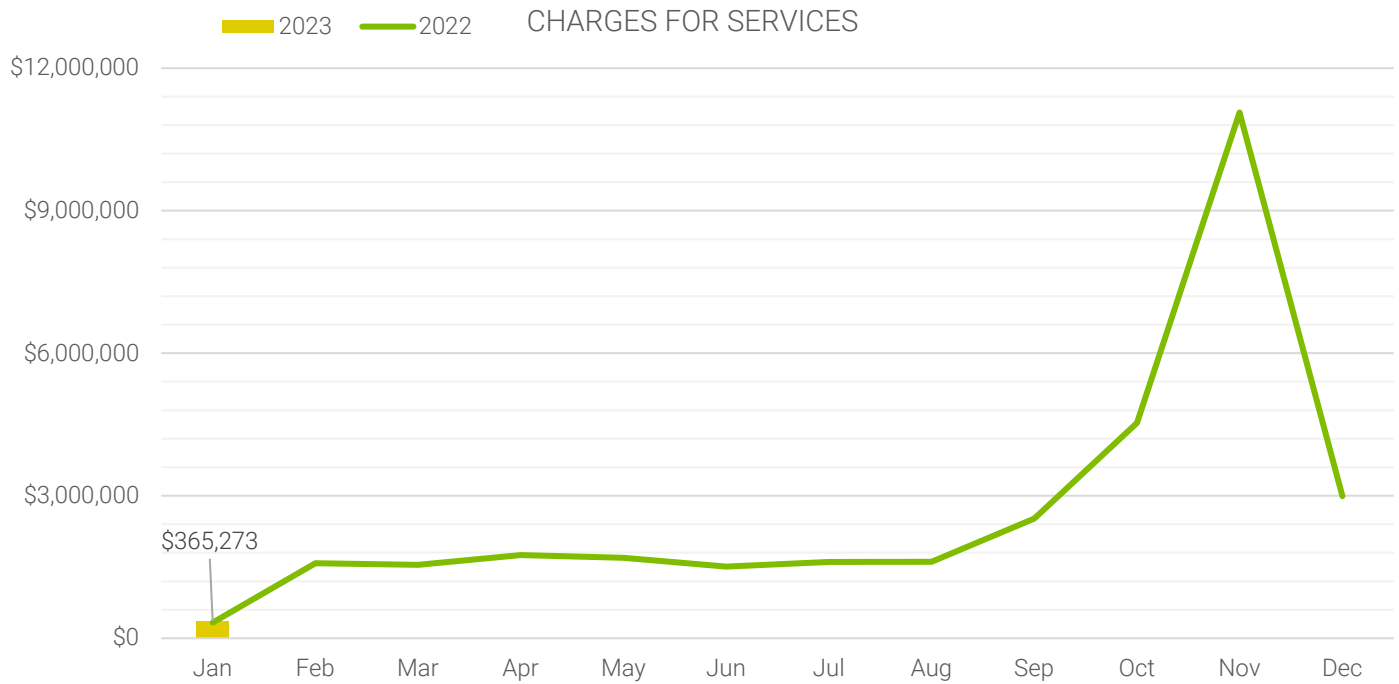
**Risk Management Fund Net Position**

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

## GENERAL FUND (PAGE 11)

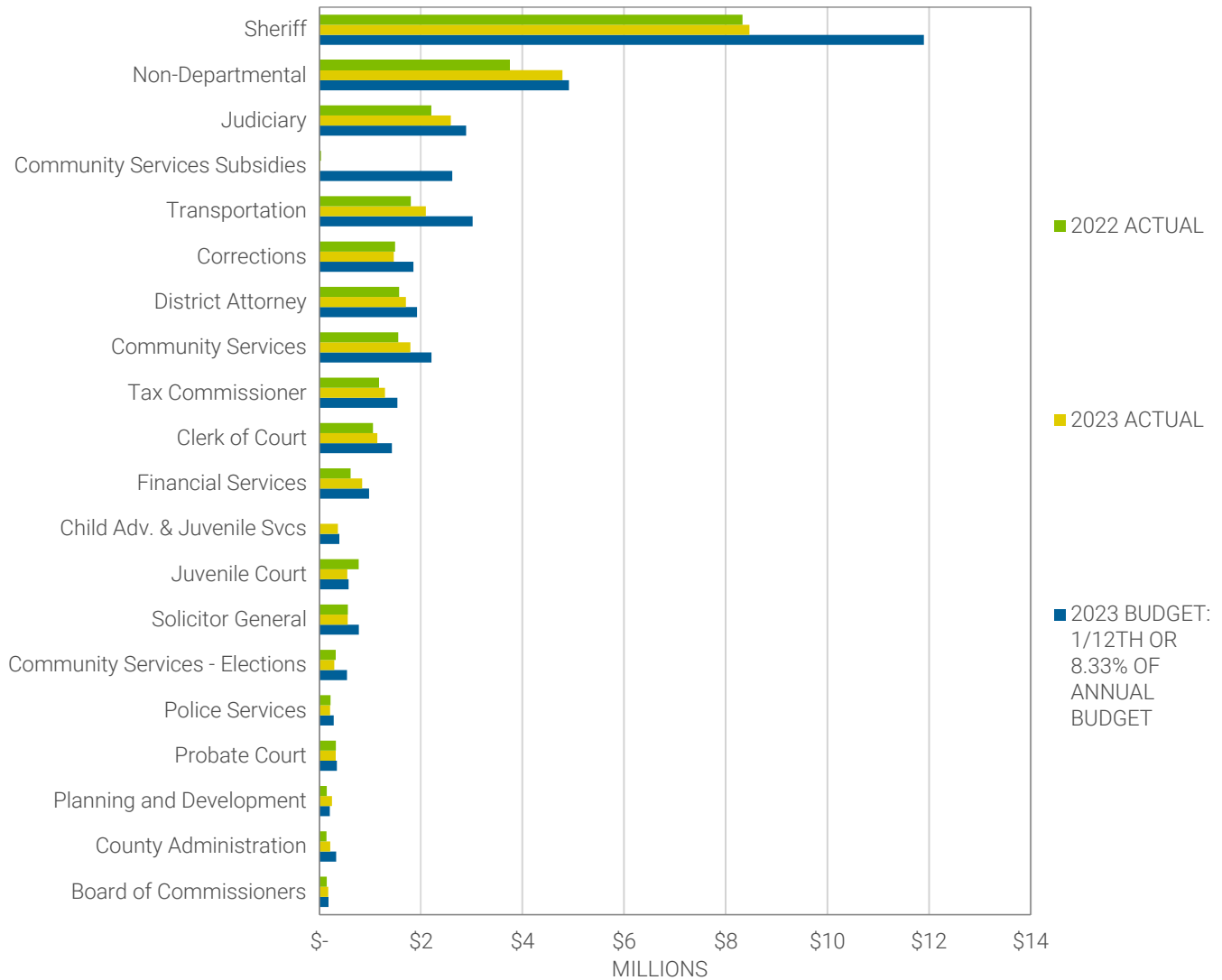
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

As discussed in the executive summary, the main revenue source for the General Fund will shift to property taxes later in the year when they are collected. 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.

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



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

Sheriff is significantly below budget due to vacancies and inmate medical expenses. Invoices received and paid in January were for prior year services and were recorded in the prior year.

Non-Departmental expenses are approximately \$1 million higher in comparison to last year. This is mainly due to increased contributions to Capital and Local Transit.

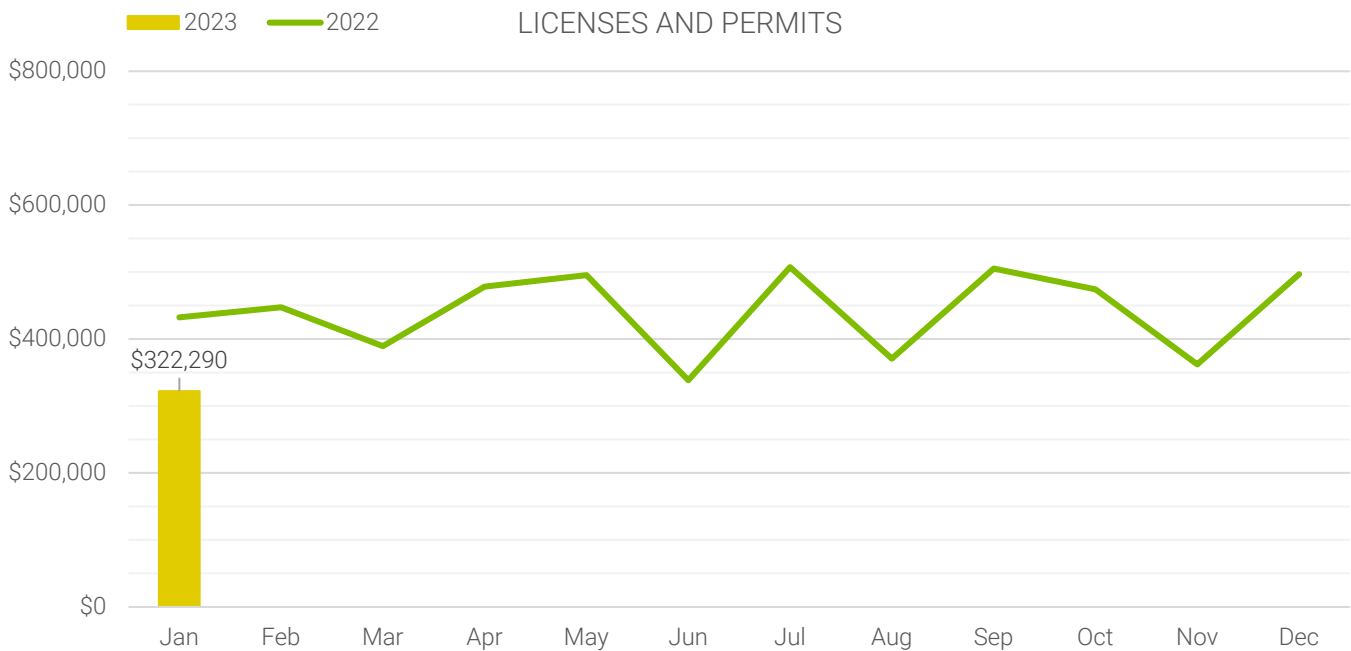
Community Services subsidies expenditures are significantly under budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of when subsidy payments and payments to other agencies are made. Community services subsidy payments are generally paid quarterly.

The Department of Child Advocacy & Juvenile Services was created by the Board of Commissioners in May 2022. Before this, the expenses were reported under Juvenile Court.

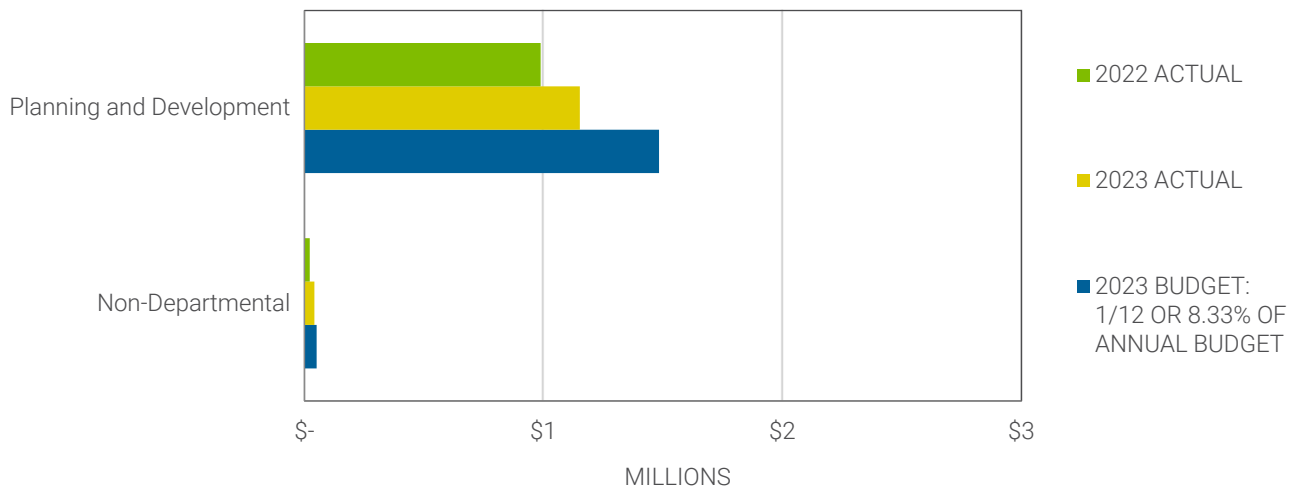
# DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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.

As discussed in the executive summary, the main revenue source for the Development and Enforcement Service District fund will shift to property taxes later in the year when they are collected. Licenses and Permits is another major revenue category in this fund, shown in the chart below. The yellow bars are 2023 monthly revenues, and the green line represents monthly collections for 2022. In January, Licenses and Permits revenue is down approximately \$111,000. This is primarily due to fewer commercial building permits compared to last year at this time.



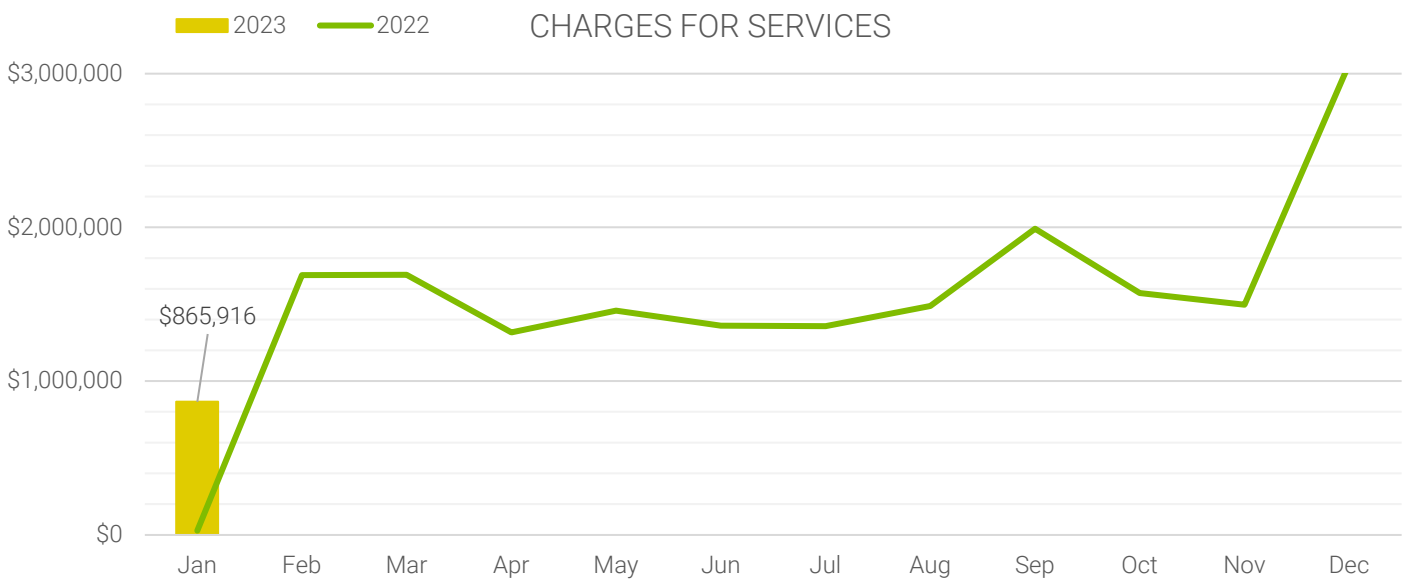
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JANUARY 2022 – 2023 YTD EXPENDITURES



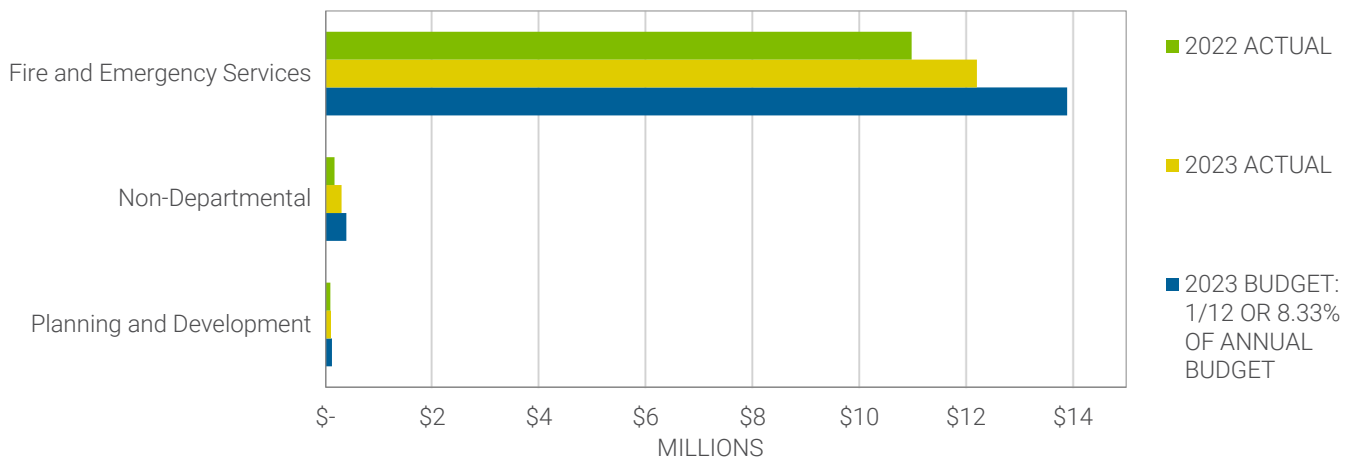
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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.

As discussed in the executive summary, the main revenue source for the Fire and Emergency Medical Services District fund will shift to property taxes later in the year when they are collected. 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 revenue is up approximately \$838,000 which is mainly attributed to a January payment received from the federal government to supplement Medicaid payments for ambulance services. The County received two of these supplemental payments in 2022 in February and September.



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





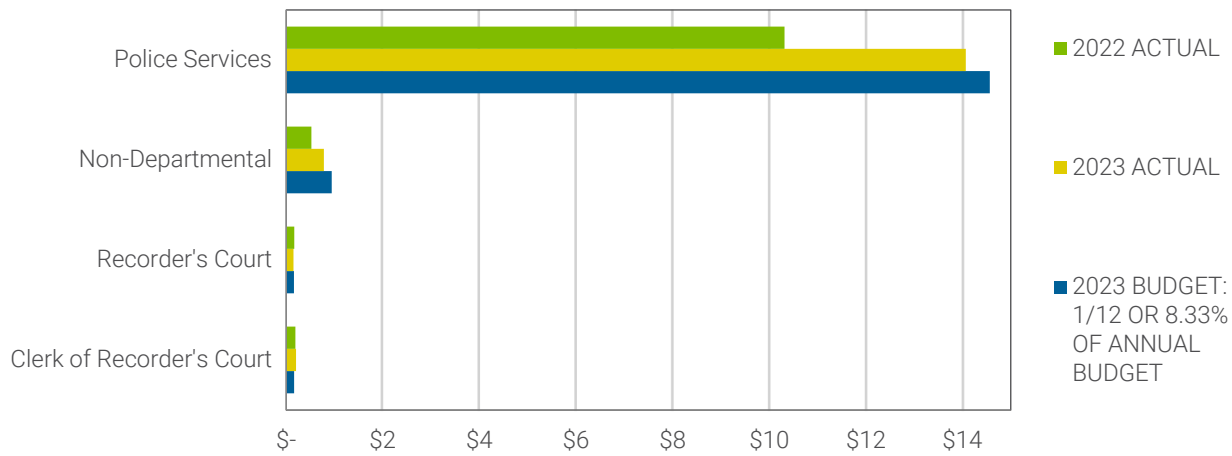
## POLICE SERVICES DISTRICT FUND (PAGE 16)

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).

As discussed in the executive summary, the main revenue source for the Police Services District fund will shift to property taxes later in the year when they are collected. Fines and Forfeitures is another major revenue category for this fund, as shown in the chart below. The green line represents monthly collections for 2022. The January receipts were much lower than in other months. This is because most of January's collections were for the prior year's fines and were recorded in the prior year.



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



Solicitor General is too small to appear in the chart.

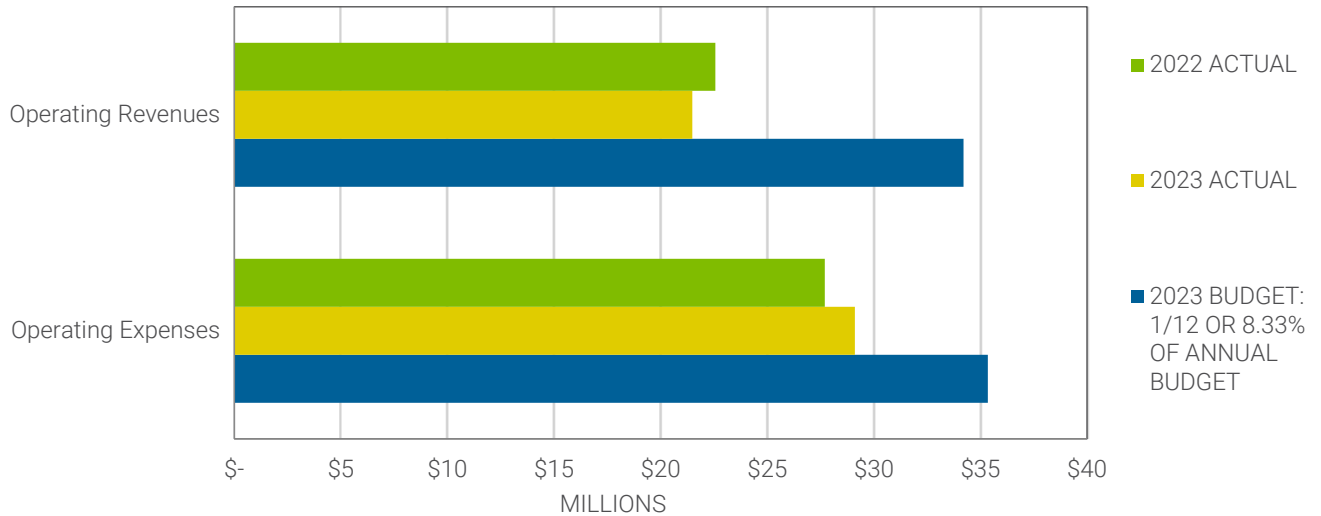
MILLIONS

Police Services expenses are up approximately \$3.7 million when compared to last year. This is primarily due to the new 2023 contract for equipment such as body cameras, dash cameras, and tasers, and licensing to keep up with frequent changes in the technology for this equipment.

## 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  
JANUARY 2022 – 2023 YTD REVENUES AND EXPENSES



Year-to-date Water and Sewer revenues are down approximately \$1.1 million, or 4.8 percent, from last year. Contributions and Donations decreased by approximately \$1.1 million, or 40 percent, in comparison to last year. This is mainly due to fewer and smaller meters sold in January of this year.

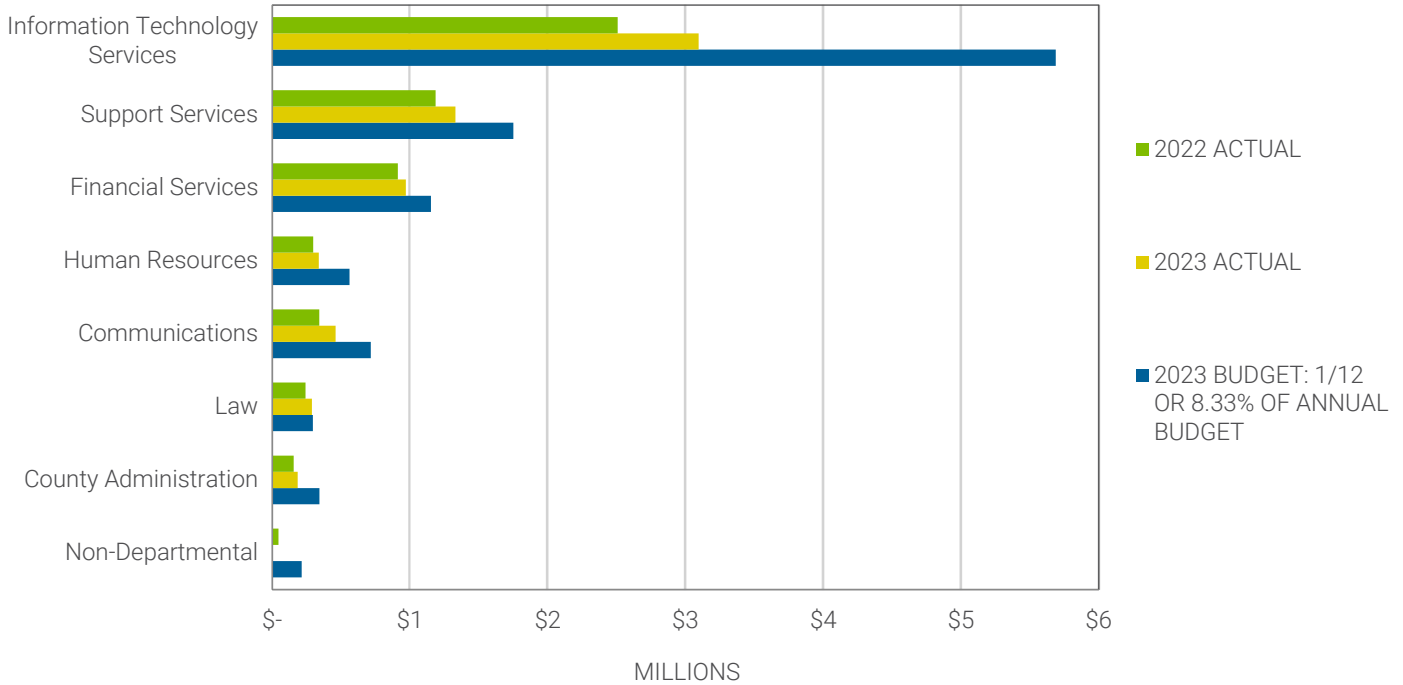
When comparing revenue to the budget, however, they are approximately \$12.7 million, or 37.2 percent, under budget. This is primarily because a large portion of the revenue received in January was for services provided in December and was recorded in 2022. This will cause revenues to appear understated when compared to budget.

Year-to-date, Water and Sewer expenses are up approximately \$1.4 million, or 5.1 percent, compared to last year. This is mainly due to higher personal services and increased chemical costs. However, expenses in the Water and Sewer Operating Fund are approximately \$6.2 million, or 17.6 percent, under budget.

## 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  
JANUARY 2022 – 2023 YTD EXPENSES



Information Technology Services' expenses for January are up approximately \$589,000, or 23 percent, compared to last year. This is primarily due to increased costs of license and support agreements and purchases of IT equipment. However, ITS expenses are approximately \$2.6 million under budget. This variance is primarily attributable to lower expenses in areas such as technological outsourced services, professional services, and computer supplies due to disruption in the supply chain.

# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 229,605,723	\$ 229,605,723	\$ 229,605,723			
Revenues:						
Taxes	\$ 413,318,092	\$ 413,318,092	\$ 6,715,585	1.62%	\$ 6,795,418	1.90%
Licenses and Permits	5,263,365	5,263,365	510,423	9.70%	435,065	8.37%
Intergovernmental	4,012,581	4,012,581	57,461	1.43%	112,753	2.77%
Charges for Services	31,466,356	31,466,356	365,273	1.16%	331,373	1.07%
Fines and Forfeitures	3,201,175	3,201,175	26,950	0.84%	66,823	2.80%
Investment Income	1,173,830	1,173,830	760,199	64.76%	30,106	12.14%
Contributions and Donations	87,250	87,250	2,986	3.42%	6,443	7.38%
Miscellaneous	1,763,192	1,763,192	68,676	3.89%	209,984	13.25%
Other Financing Sources	-	-	-	-	4,650	-
Revenues without Use of Fund Balance	460,285,841	460,285,841	8,507,553	1.85%	7,992,615	1.99%
Use of Fund Balance	6,025,201	6,025,201	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 466,311,042</b>	<b>\$ 466,311,042</b>	<b>\$ 8,507,553</b>	<b>1.82%</b>	<b>\$ 7,992,615</b>	<b>1.89%</b>
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,120,731	\$ 169,957	8.01%	\$ 142,714	7.88%
County Administration	3,920,202	3,920,202	211,460	5.39%	137,902	4.53%
Financial Services	11,728,246	11,728,246	839,699	7.16%	611,244	5.61%
Tax Commissioner	18,396,689	18,396,689	1,287,793	7.00%	1,172,400	7.18%
Transportation	36,189,397	36,189,397	2,093,981	5.79%	1,797,616	6.07%
Planning and Development	2,430,648	2,430,648	244,221	10.05%	142,900	5.77%
Police Services	3,339,838	3,339,838	207,578	6.22%	215,502	5.65%
Corrections	22,101,964	22,189,964	1,462,086	6.59%	1,486,889	7.14%
Community Services	26,438,943	26,438,943	1,789,253	6.77%	1,549,871	7.03%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,182,442	-	0.00%	-	0.00%
Board of Health	2,500,000	2,500,000	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	7,358	7,358	-	0.00%	-	0.00%
HealthCare Initiative	400,000	400,000	-	0.00%	-	-
HomeFirst Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	11,716	0.95%	28,818	2.25%
Library Subsidy	22,901,495	22,901,495	-	0.00%	-	0.00%
Mental Health	1,043,341	1,043,341	-	0.00%	-	0.00%
Total Community Services Subsidies	31,360,301	31,360,301	11,716	0.04%	28,818	0.11%
Community Services - Elections	6,477,376	6,477,376	291,330	4.50%	319,862	1.34%
Juvenile Court	6,066,954	6,874,454	546,431	7.95%	771,656	7.78%

# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Child Advocacy & Juvenile Services	4,693,660	4,693,660	361,091	7.69%	-	-
Sheriff	141,999,004	142,791,004	8,464,302	5.93%	8,329,529	6.59%
Clerk of Court	17,089,628	17,089,628	1,139,205	6.67%	1,053,025	6.90%
Judiciary	31,173,535	34,652,735	2,585,659	7.46%	2,202,014	7.41%
Probate Court	3,947,380	4,090,680	318,097	7.78%	322,422	8.24%
District Attorney	23,044,949	23,044,949	1,700,750	7.38%	1,566,934	7.65%
Solicitor General	9,288,824	9,288,824	555,295	5.98%	557,996	6.96%
Support Services	255,112	255,112	97,831	38.35%	12,356	4.81%
Non-Departmental:						
Contingency	1,628,000	1,571,092	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	75,000	8.33%	54,167	8.33%
Contribution to Capital	23,716,495	23,716,495	1,976,375	8.33%	1,506,969	8.33%
Contribution to Local Transit	18,500,000	18,500,000	1,541,667	8.33%	1,008,333	8.33%
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	138,313	8.08%	129,506	8.28%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	175,000	175,000	12,000	6.86%	7,200	4.11%
Reserves - Compensation	1,300,000	1,300,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	450,000	-	0.00%	-	0.00%
Reserves - Court Reporters	1,250,000	625,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	81,000	81,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,710,000	3,355,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,760,000	880,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	22,937	0.66%	2,930	0.09%
Other Governmental Agencies	115,000	115,000	11,842	10.30%	-	0.00%
Other Miscellaneous	204,000	204,000	3,984	1.95%	33,281	33.28%
Total Non-Departmental	64,247,661	58,937,661	4,782,118	8.11%	3,742,386	7.99%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 466,311,042</b>	<b>\$ 466,311,042</b>	<b>\$ 29,159,853</b>	<b>6.25%</b>	<b>\$ 26,164,036</b>	<b>6.19%</b>
Projected Fund Balance December 31	<b>\$ 223,580,522</b>	<b>\$ 223,580,522</b>				
Estimated Fund Balance as of Report Date			<b>\$ 208,953,423</b>			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 14,046,061	\$ 14,046,061	\$ 14,046,061			
Revenues:						
Taxes	\$ 10,722,515	\$ 10,722,515	\$ 3,267	0.03%	\$ 4,478	0.05%
Licenses and Permits	4,933,120	4,933,120	322,290	6.53%	432,389	11.52%
Intergovernmental	45,000	45,000	-	0.00%	-	0.00%
Charges for Services	1,002,275	1,002,275	61,044	6.09%	105,679	13.53%
Investment Income	103,209	103,209	50,425	48.86%	4,886	9.76%
Miscellaneous	-	-	-	-	3,419	-
Revenues without Use of Fund Balance	16,806,119	16,806,119	437,026	2.60%	550,851	3.95%
Use of Fund Balance	1,616,839	1,616,839	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 18,422,958</b>	<b>\$ 18,422,958</b>	<b>\$ 437,026</b>	<b>2.37%</b>	<b>\$ 550,851</b>	<b>3.62%</b>
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 17,807,958	\$ 1,152,854	6.47%	\$ 988,398	6.70%
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	41,667	7.77%	22,417	6.32%
Total Non-Departmental	615,000	615,000	41,667	6.78%	22,417	4.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 18,422,958</b>	<b>\$ 18,422,958</b>	<b>\$ 1,194,521</b>	<b>6.48%</b>	<b>\$ 1,010,815</b>	<b>6.64%</b>
Projected Fund Balance December 31	\$ 12,429,222	\$ 12,429,222				
Estimated Fund Balance as of Report Date			\$ 13,288,566			

# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 81,768,753	\$ 81,768,753	\$ 81,768,753			
Revenues:						
Taxes	\$ 143,376,500	\$ 143,376,500	\$ 40,468	0.03%	\$ 54,450	0.04%
Licenses and Permits	1,070,000	1,070,000	83,574	7.81%	104,571	11.45%
Intergovernmental	584,000	584,000	-	0.00%	-	0.00%
Charges for Services	16,287,660	16,287,660	865,916	5.32%	27,565	0.17%
Investment Income	346,506	346,506	304,990	88.02%	9,629	9.63%
Contributions and Donations	-	-	500	-	500	-
Miscellaneous	3,000	3,000	242	8.07%	37,071	1,853.55%
Revenues without Use of Fund Balance	161,667,666	161,667,666	1,295,690	0.80%	233,786	0.17%
Use of Fund Balance	11,136,302	11,136,302	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 172,803,968</b>	<b>\$ 172,803,968</b>	<b>\$ 1,295,690</b>	<b>0.75%</b>	<b>\$ 233,786</b>	<b>0.16%</b>
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,428,220	\$ 101,048	7.08%	\$ 88,580	7.96%
Fire and Emergency Services	166,723,946	166,723,946	12,202,529	7.32%	10,980,829	7.57%
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	297,567	7.60%	166,667	5.71%
Total Non-Departmental	4,651,802	4,651,802	297,567	6.40%	166,667	5.16%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 172,803,968</b>	<b>\$ 172,803,968</b>	<b>\$ 12,601,144</b>	<b>7.29%</b>	<b>\$ 11,236,076</b>	<b>7.52%</b>
Projected Fund Balance December 31	\$ 70,632,451	\$ 70,632,451				
Estimated Fund Balance as of Report Date			\$ 70,463,299			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 5,378	\$ 1,111	20.66%	\$ 2	0.13%
Revenues without Use of Fund Balance	5,378	5,378	1,111	20.66%	2	0.13%
Use of Fund Balance	71,864	71,864	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,242	\$ 1,111	1.44%	\$ 2	0.00%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,242	\$ 35	0.05%	\$ 32	0.05%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,242	\$ 35	0.05%	\$ 32	0.05%
Projected Fund Balance December 31	\$ 466,891	\$ 466,891				
Estimated Fund Balance as of Report Date			\$ 539,831			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 107,393,242	\$ 107,393,242	\$ 107,393,242			
Revenues:						
Taxes	\$ 106,680,192	\$ 106,680,192	\$ 30,615	0.03%	\$ 41,616	0.05%
Insurance Premium Taxes	51,705,000	51,705,000	-	0.00%	-	0.00%
Intergovernmental	276,000	276,000	-	0.00%	-	0.00%
Charges for Services	2,001,000	2,001,000	76,898	3.84%	50,248	6.07%
Fines and Forfeitures	13,547,506	13,547,506	-	0.00%	825	0.01%
Investment Income	514,989	514,989	353,629	68.67%	14,818	8.82%
Miscellaneous	477,388	477,388	23,549	4.93%	55,750	18.69%
Revenues without Use of Fund Balance	175,202,075	175,202,075	484,691	0.28%	163,257	0.11%
Use of Fund Balance	15,672,686	15,672,686	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 190,874,761	\$ 190,874,761	\$ 484,691	0.25%	\$ 163,257	0.10%
Appropriations:						
Police Services	\$ 174,717,077	\$ 174,817,077	\$ 14,070,663	8.05%	\$ 10,316,663	6.96%
Recorder's Court	1,788,445	1,922,145	149,338	7.77%	166,357	8.18%
Solicitor General	858,513	863,513	49,018	5.68%	41,675	4.28%
Clerk of Recorder's Court	1,972,925	1,972,925	202,988	10.29%	189,079	10.27%
Non-Departmental:						
Reserves - Compensation	670,000	670,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	158,000	158,000	-	0.00%	-	0.00%
Non-Departmental Police	10,709,801	10,471,101	780,083	7.45%	522,729	6.45%
Total Non-Departmental	11,537,801	11,299,101	780,083	6.90%	522,729	6.16%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 190,874,761	\$ 15,252,090	7.99%	\$ 11,236,503	6.96%
Projected Fund Balance December 31	\$ 91,720,556	\$ 91,720,556				
Estimated Fund Balance as of Report Date			\$ 92,625,842			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 29,317,432	\$ 29,317,432	\$ 29,317,432			
Revenues:						
Taxes	\$ 45,577,378	\$ 45,577,378	\$ 12,685	0.03%	\$ 17,063	0.04%
Intergovernmental	182,000	182,000	-	0.00%	-	0.00%
Charges for Services	4,345,723	4,345,723	312,014	7.18%	167,205	3.57%
Investment Income	129,363	129,363	96,245	74.40%	5,918	11.00%
Contributions and Donations	400	400	22	5.50%	-	0.00%
Miscellaneous	2,446,497	2,446,497	216,886	8.87%	171,178	7.09%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 52,703,291</b>	<b>\$ 52,703,291</b>	<b>\$ 637,852</b>	<b>1.21%</b>	<b>\$ 361,364</b>	<b>0.71%</b>
Appropriations:						
Community Services	\$ 50,154,729	\$ 50,154,729	\$ 3,091,249	6.16%	\$ 2,530,913	5.25%
Support Services	35,440	35,440	675	1.90%	395	1.14%
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	52,495	5.75%	186,057	8.28%
Total Non-Departmental	1,025,943	1,025,943	52,495	5.12%	186,057	8.05%
Appropriations without Contribution to Fund Balance	51,216,112	51,216,112	3,144,419	6.14%	2,717,365	5.37%
Contribution to Fund Balance	1,487,179	1,487,179	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 52,703,291</b>	<b>\$ 52,703,291</b>	<b>\$ 3,144,419</b>	<b>5.97%</b>	<b>\$ 2,717,365</b>	<b>5.37%</b>
Projected Fund Balance December 31	\$ 30,804,611	\$ 30,804,611				
Estimated Fund Balance as of Report Date			\$ 26,810,865			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Economic Development Tax Fund (160)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 13,424,387	\$ 3,794	0.03%	\$ 5,077	0.04%
Intergovernmental	55,000	55,000	-	0.00%	-	0.00%
Investment Income	-	-	45,983	-	313	-
Revenues without Use of Fund Balance	13,479,387	13,479,387	49,777	0.37%	5,390	0.05%
Use of Fund Balance	4,636,513	4,636,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,115,900	\$ 49,777	0.27%	\$ 5,390	0.04%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,115,900	\$ 545,847	3.01%	\$ 3,100,606	21.00%
Total Non-Departmental	18,115,900	18,115,900	545,847	3.01%	3,100,606	21.00%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,115,900	\$ 545,847	3.01%	\$ 3,100,606	21.00%
Projected Fund Balance December 31	\$ 8,537,020	\$ 8,537,020				
Estimated Fund Balance as of Report Date			\$ 12,677,463			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	14,379	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 14,379	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,007,887	\$ 5,007,887				
Estimated Fund Balance as of Report Date			\$ 5,022,266			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	14,351	-	200	-
TOTAL REVENUES	\$ -	\$ -	\$ 14,351	-	\$ 200	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,569,025	\$ 5,569,025				
Estimated Fund Balance as of Report Date			\$ 5,583,376			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	59,536	-	633	-
TOTAL REVENUES	\$ -	\$ -	\$ 59,536	-	\$ 633	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 18,047,905	\$ 18,047,905				
Estimated Fund Balance as of Report Date			\$ 18,107,441			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	1,802	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,802	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,447,956	\$ 1,447,956				
Estimated Fund Balance as of Report Date			\$ 1,449,758			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	12,576	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 12,576	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,977,346	\$ 3,977,346				
Estimated Fund Balance as of Report Date			\$ 3,989,922			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Fund (166)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
Investment Income	-	-	13,041	-	189	-
Revenues without Use of Fund Balance	-	-	13,041	-	189	-
Use of Fund Balance	3,010,126	3,010,126	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 3,010,126</u>	<u>\$ 3,010,126</u>	<u>\$ 13,041</u>	0.43%	<u>\$ 189</u>	0.00%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 3,010,126	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 3,010,126</u>	<u>\$ 3,010,126</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 6,401,239	\$ 6,401,239				
Estimated Fund Balance as of Report Date			\$ 9,424,406			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

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

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023		Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 27,601	-	\$ 493	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 27,601</u>	1.10%	<u>\$ 493</u>	0.02%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 116,308	\$ 116,308				
Estimated Fund Balance as of Report Date			\$ 143,909			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 547,952	\$ 547,952	\$ 547,952			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ -	0.00%	\$ -	0.00%
Investment Income	6,620	6,620	2,271	34.31%	740	32.37%
Revenues without Use of Fund Balance	148,620	148,620	2,271	1.53%	740	0.55%
Use of Fund Balance	383,459	383,459	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 532,079</b>	<b>\$ 532,079</b>	<b>\$ 2,271</b>	<b>0.43%</b>	<b>\$ 740</b>	<b>0.17%</b>
Appropriations:						
Transportation	\$ 532,079	\$ 532,079	\$ 78,565	14.77%	\$ 1,080	0.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 532,079</b>	<b>\$ 532,079</b>	<b>\$ 78,565</b>	<b>14.77%</b>	<b>\$ 1,080</b>	<b>0.25%</b>
Projected Fund Balance December 31	\$ 164,493	\$ 164,493				
Estimated Fund Balance as of Report Date			\$ 471,658			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,186,827	\$ -	0.00%	\$ -	0.00%
Investment Income	-	-	10,877	-	5	-
<b>TOTAL REVENUES</b>	<u>\$ 9,186,827</u>	<u>\$ 9,186,827</u>	<u>\$ 10,877</u>	0.12%	<u>\$ 5</u>	0.00%
Appropriations:						
Transportation	\$ 8,700,050	\$ 8,700,050	\$ 237,738	2.73%	\$ 22,552	0.26%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,710,050	8,710,050	237,738	2.73%	22,552	0.26%
Contribution to Fund Balance	476,777	476,777	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 9,186,827</u>	<u>\$ 9,186,827</u>	<u>\$ 237,738</u>	2.59%	<u>\$ 22,552</u>	0.25%
Projected Fund Balance December 31	\$ 3,043,928	\$ 3,043,928				
Estimated Fund Balance as of Report Date			\$ 2,340,290			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Authority Imaging Fund (020)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 36,288	3.90%	\$ 78,722	9.27%
Investment Income	-	-	-	-	84	2.41%
Revenues without Use of Fund Balance	930,078	930,078	36,288	3.90%	78,806	9.24%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 36,288</b>	<b>2.42%</b>	<b>\$ 78,806</b>	<b>9.24%</b>
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 5,202,673	\$ 5,202,673				
Estimated Fund Balance as of Report Date			\$ 5,808,883			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 9,438	6.69%	\$ 10,367	9.97%
Miscellaneous	16,000	16,000	1,398	8.74%	1,017	11.96%
<b>TOTAL REVENUES</b>	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 10,836</u>	6.90%	<u>\$ 11,384</u>	3.09%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 1,052	1.01%	\$ 28,346	7.69%
Appropriations without Contribution to Fund Balance	103,859	103,859	1,052	1.01%	28,346	7.69%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 1,052</u>	0.67%	<u>\$ 28,346</u>	7.69%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Estimated Fund Balance as of Report Date			\$ 347,364			

# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ -	0.00%	\$ -	0.00%
Investment Income	-	-	328	-	5	-
Miscellaneous	-	-	-	-	327	-
Revenues without Use of Fund Balance	587,931	587,931	328	0.06%	332	0.05%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 721,894</u>	<u>\$ 721,894</u>	<u>\$ 328</u>	0.05%	<u>\$ 332</u>	0.04%
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 27,675	7.92%	\$ 32,134	7.65%
Solicitor General	362,368	362,368	8,433	2.33%	17,683	5.58%
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	<u>\$ 721,894</u>	<u>\$ 721,894</u>	<u>\$ 36,108</u>	5.00%	<u>\$ 49,817</u>	6.67%
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Estimated Fund Balance as of Report Date			\$ 335,252			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023		Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 262,528	\$ 262,528	\$ 262,528			
Revenues:						
Use of Fund Balance	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Estimated Fund Balance as of Report Date			\$ 262,528			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of 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				
Estimated 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 36,257,636	\$ 36,257,636	\$ 36,257,636			
Revenues:						
Charges for Services	\$ 23,130,216	\$ 23,130,216	\$ -	0.00%	\$ -	0.00%
Investment Income	361,575	361,575	80,601	22.29%	14,304	13.11%
Miscellaneous	-	-	-	-	3,045	-
Revenues without Use of Fund Balance	23,491,791	23,491,791	80,601	0.34%	17,349	0.08%
Use of Fund Balance	3,338,464	3,338,464	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 26,830,255</b>	<b>\$ 26,830,255</b>	<b>\$ 80,601</b>	<b>0.30%</b>	<b>\$ 17,349</b>	<b>0.07%</b>
Appropriations:						
Police Services	\$ 23,409,969	\$ 23,409,969	\$ 1,548,475	6.61%	\$ 1,344,646	6.37%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,792,286	-	0.00%	-	0.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 26,830,255</b>	<b>\$ 26,830,255</b>	<b>\$ 1,548,475</b>	<b>5.77%</b>	<b>\$ 1,344,646</b>	<b>5.54%</b>
Projected Fund Balance December 31	\$ 32,919,172	\$ 32,919,172				
Estimated Fund Balance as of Report Date			\$ 34,789,762			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Juvenile Court Supervision Fund (030)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	30,000	30,000	-	0.00%	-	0.00%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 1,020	1.85%	\$ 2,070	4.92%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 1,020</b>	<b>1.85%</b>	<b>\$ 2,070</b>	<b>3.85%</b>
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Estimated Fund Balance as of Report Date			\$ 242,034			

# 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			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023		Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ -	\$ 4,060	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ 4,060	-	\$ -	-
Appropriations:						
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,397,441				
Estimated Fund Balance as of Report Date			\$ 1,401,501			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Police Special Justice Fund (070)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023		Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 4,311	\$ 4,311	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	4,311	4,311	100.00%	-	-
Use of Fund Balance	302,239	297,928	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 302,239</b>	<b>\$ 302,239</b>	<b>\$ 4,311</b>	<b>1.43%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Police Services	\$ 302,239	\$ 302,239	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 302,239</b>	<b>\$ 302,239</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 811,051	\$ 815,362				
Estimated Fund Balance as of Report Date			\$ 1,117,601			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Police Special State Fund (072)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023		Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 4,051	100.00%
Revenues without Use of Fund Balance	-	-	-	-	4,051	100.00%
Use of Fund Balance	512,866	512,866	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 512,866</b>	<b>\$ 512,866</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 4,051</b>	<b>0.53%</b>
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ -	0.00%	\$ 200	0.03%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 512,866</b>	<b>\$ 512,866</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 200</b>	<b>0.03%</b>
Projected Fund Balance December 31	\$ 452,581	\$ 452,581				
Estimated Fund Balance as of Report Date			\$ 965,447			

# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 39,180	7.09%	\$ 24,702	6.18%
Investment Income	-	-	7,834	-	2,108	-
Revenues without Use of Fund Balance	552,609	552,609	47,014	8.51%	26,810	6.70%
Use of Fund Balance	139,141	139,141	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 691,750</b>	<b>\$ 691,750</b>	<b>\$ 47,014</b>	<b>6.80%</b>	<b>\$ 26,810</b>	<b>5.36%</b>
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 3,333	0.48%	\$ 17,610	3.52%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 691,750</b>	<b>\$ 691,750</b>	<b>\$ 3,333</b>	<b>0.48%</b>	<b>\$ 17,610</b>	<b>3.52%</b>
Projected Fund Balance December 31	\$ 3,956,730	\$ 3,956,730				
Estimated Fund Balance as of Report Date			\$ 4,139,552			

# 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 01/31/2023	Actuals YTD as of 01/31/2023		Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,163	\$ 3,164	100.03%	\$ -	-
Revenues without Use of Fund Balance	-	3,163	3,164	100.03%	-	-
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 140,000</b>	<b>\$ 143,163</b>	<b>\$ 3,164</b>	2.21%	<b>\$ -</b>	0.00%
Appropriations:						
Sheriff	\$ 140,000	\$ 143,163	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,000</b>	<b>\$ 143,163</b>	<b>\$ -</b>	0.00%	<b>\$ -</b>	0.00%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Estimated Fund Balance as of Report Date			\$ 571,352			



# 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 01/31/2023	Actuals YTD as of 01/31/2023		Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of 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%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Estimated Fund Balance as of Report Date			\$ 190,302			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023		Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Investment Income	\$ -	\$ -	\$ -	-	\$ 41	-
Revenues without Use of Fund Balance	-	-	-	-	41	-
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 41</b>	<b>0.02%</b>
Appropriations:						
Sheriff	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Estimated Fund Balance as of Report Date			\$ 191,991			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Stadium Fund (055)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 790	0.10%	\$ -	0.00%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,155,000	1,155,000	-	0.00%	-	0.00%
Investment Income	12,412	12,412	4,484	36.13%	62	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,371,412</u>	<u>\$ 405,274</u>	17.09%	<u>\$ 400,062</u>	17.43%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,201,728	\$ 1,653,817	75.11%	\$ 1,633,599	75.83%
Appropriations without Contribution to Fund Balance	2,201,728	2,201,728	1,653,817	75.11%	1,633,599	75.83%
Contribution to Fund Balance	169,684	169,684	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,371,412</u>	<u>\$ 2,371,412</u>	<u>\$ 1,653,817</u>	69.74%	<u>\$ 1,633,599</u>	71.15%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,415,706				
Estimated Fund Balance as of Report Date			\$ 1,997,479			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
Investment Income	-	-	1,447	-	20	-
Revenues without Use of Fund Balance	15,000	15,000	1,447	9.65%	20	0.13%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 1,447	1.45%	\$ 20	0.02%
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				
Estimated Fund Balance as of Report Date			\$ 483,597			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Tourism Fund (050)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Fund Balance as of January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 11,628,500	\$ -	0.00%	\$ -	0.00%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	151,566	151,566	54,296	35.82%	6,022	-
Revenues without Use of Fund Balance	11,781,066	11,781,066	54,296	0.46%	6,022	0.05%
Use of Fund Balance	3,591,148	3,591,148	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 15,372,214</b>	<b>\$ 15,372,214</b>	<b>\$ 54,296</b>	<b>0.35%</b>	<b>\$ 6,022</b>	<b>0.04%</b>
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ -	0.00%	\$ -	0.00%
Tourism	4,069,928	4,069,928	918,570	22.57%	876,793	22.46%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,372,214</b>	<b>\$ 15,372,214</b>	<b>\$ 918,570</b>	<b>5.98%</b>	<b>\$ 876,793</b>	<b>5.77%</b>
Projected Fund Balance December 31	\$ 25,098,441	\$ 25,098,441				
Estimated Fund Balance as of Report Date			\$ 27,825,315			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 1,234,302	\$ 1,234,302	\$ 1,234,302			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 16,793	10.06%	\$ 18,661	11.17%
Investment Income	-	-	2,123	-	10	-
Miscellaneous	790,000	790,000	131,366	16.63%	78,692	9.42%
Other Financing Sources	900,000	900,000	75,000	8.33%	54,167	8.33%
Revenues without Use of Net Position	1,857,000	1,857,000	225,282	12.13%	151,530	9.17%
Use of Net Position	427,846	427,846	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,284,846</b>	<b>\$ 2,284,846</b>	<b>\$ 225,282</b>	<b>9.86%</b>	<b>\$ 151,530</b>	<b>8.18%</b>
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,274,846	\$ 138,009	6.07%	\$ 100,681	5.47%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,284,846</b>	<b>\$ 2,284,846</b>	<b>\$ 138,009</b>	<b>6.04%</b>	<b>\$ 100,681</b>	<b>5.43%</b>
Projected Net Position December 31	\$ 806,456	\$ 806,456				
Estimated Net Position as of Report Date			\$ 1,321,575			

\* 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ -	\$ 17,966	-	\$ 151	-
Miscellaneous	5,101,129	5,101,129	-	0.00%	11,199	0.29%
Other Financing Sources	2,200,000	2,200,000	-	0.00%	-	0.00%
Revenues without Use of Net Position	7,301,129	7,301,129	17,966	0.25%	11,350	0.13%
Use of Net Position	2,234,202	2,234,202	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,535,331</b>	<b>\$ 9,535,331</b>	<b>\$ 17,966</b>	<b>0.19%</b>	<b>\$ 11,350</b>	<b>0.13%</b>
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,535,331	\$ 12,044	0.13%	\$ 209,400	2.38%
Total Non-Departmental	9,535,331	9,535,331	12,044	0.13%	209,400	2.38%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,535,331</b>	<b>\$ 9,535,331</b>	<b>\$ 12,044</b>	<b>0.13%</b>	<b>\$ 209,400</b>	<b>2.38%</b>
Projected Net Position December 31	\$ 9,970,463	\$ 9,970,463				
Estimated Net Position as of Report Date			\$ 12,210,587			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 14,901,267	\$ 14,901,267	\$ 14,901,267			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 232,246	18.13%	\$ 129,250	9.84%
Investment Income	269,380	269,380	40,049	14.87%	6,115	7.99%
Miscellaneous	-	-	-	-	505	10.10%
Other Financing Sources	18,500,000	18,500,000	1,541,667	8.33%	1,008,333	8.33%
Revenues without Use of Net Position	20,050,208	20,050,208	1,813,962	9.05%	1,144,203	8.48%
Use of Net Position	11,819,222	11,819,222	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 31,869,430</b>	<b>\$ 31,869,430</b>	<b>\$ 1,813,962</b>	<b>5.69%</b>	<b>\$ 1,144,203</b>	<b>5.08%</b>
Appropriations:						
Transportation*	\$ 31,859,430	\$ 31,859,430	\$ 2,237,170	7.02%	\$ 277,640	1.23%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,869,430</b>	<b>\$ 31,869,430</b>	<b>\$ 2,237,170</b>	<b>7.02%</b>	<b>\$ 277,640</b>	<b>1.23%</b>
Projected Net Position December 31	\$ 3,082,045	\$ 3,082,045				
Estimated Net Position as of Report Date			\$ 14,478,059			

\* 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 349,882	36.83%	\$ 57,348	6.04%
Charges for Services	47,669,087	47,669,087	4,114,265	8.63%	3,703,780	8.43%
Investment Income	409,178	409,178	188,910	46.17%	29,672	15.03%
Miscellaneous	100	100	-	0.00%	462	462.00%
Revenues without Use of Net Position	49,028,365	49,028,365	4,653,057	9.49%	3,791,262	8.41%
Use of Net Position	8,496,697	8,496,697	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 57,525,062</u>	<u>\$ 57,525,062</u>	<u>\$ 4,653,057</u>	8.09%	<u>\$ 3,791,262</u>	8.41%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,515,062	\$ 132,087	0.23%	\$ 112,453	0.25%
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	<u>\$ 57,525,062</u>	<u>\$ 57,525,062</u>	<u>\$ 132,087</u>	0.23%	<u>\$ 112,453</u>	0.25%
Projected Net Position December 31	\$ 18,163,080	\$ 18,163,080				
Estimated Net Position as of Report Date			\$ 31,180,747			

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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 13,782,085	\$ 13,782,085	\$ 13,782,085			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 12,059	0.04%	\$ 21,048	0.07%
Investment Income	47,129	47,129	79,658	169.02%	7,293	41.02%
Miscellaneous	-	-	-	-	2,291	-
Revenues without Use of Net Position	31,436,140	31,436,140	91,717	0.29%	30,632	0.10%
Use of Net Position	1,415,580	1,415,580	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 32,851,720</b>	<b>\$ 32,851,720</b>	<b>\$ 91,717</b>	<b>0.28%</b>	<b>\$ 30,632</b>	<b>0.10%</b>
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,947,096	\$ 122,326	6.28%	\$ 96,235	7.91%
Water Resources*	30,786,624	30,786,624	2,204,014	7.16%	2,091,742	7.36%
Non-Departmental:						
Reserves - Compensation	40,000	40,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	65,000	65,000	-	0.00%	-	0.00%
Total Non-Departmental	118,000	118,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 32,851,720</b>	<b>\$ 32,851,720</b>	<b>\$ 2,326,340</b>	<b>7.08%</b>	<b>\$ 2,187,977</b>	<b>7.06%</b>
Projected Net Position December 31	\$ 12,366,505	\$ 12,366,505				
Estimated Net Position as of Report Date			\$ 11,547,462			

\* 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 174,142,734	\$ 174,142,734	\$ 174,142,734			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 19,428,898	5.02%	\$ 19,610,279	5.49%
Investment Income	1,461,835	1,461,835	326,828	22.36%	66,487	11.02%
Contributions and Donations	21,769,507	21,769,507	1,727,751	7.94%	2,866,766	13.34%
Miscellaneous	50,000	50,000	-	0.00%	26,753	53.51%
Revenues without Use of Net Position	410,511,302	410,511,302	21,483,477	5.23%	22,570,285	5.95%
Use of Net Position	13,669,534	13,669,534	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 424,180,836</b>	<b>\$ 424,180,836</b>	<b>\$ 21,483,477</b>	<b>5.06%</b>	<b>\$ 22,570,285</b>	<b>5.61%</b>
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,126,620	\$ 76,156	6.76%	\$ 70,901	7.52%
Water Resources*	422,441,216	422,441,216	29,034,959	6.87%	27,626,721	6.89%
Non-Departmental:						
Reserves - Compensation	410,000	410,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	103,000	103,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	100,000	100,000	-	0.00%	-	0.00%
Total Non-Departmental	613,000	613,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 424,180,836</b>	<b>\$ 424,180,836</b>	<b>\$ 29,111,115</b>	<b>6.86%</b>	<b>\$ 27,697,622</b>	<b>6.88%</b>
Projected Net Position December 31	\$ 160,473,200	\$ 160,473,200				
Estimated Net Position as of Report Date			\$ 166,515,096			

\* 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 14,116,492	\$ 14,116,492	\$ 14,116,492			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 128,012,021	\$ 8,914,451	6.96%	\$ 7,266,750	6.61%
Investment Income	201,394	201,394	48,271	23.97%	12,291	8.68%
Miscellaneous	341,227	341,227	46,177	13.53%	61,068	21.61%
<b>TOTAL REVENUES</b>	<b>\$ 128,554,642</b>	<b>\$ 128,554,642</b>	<b>\$ 9,008,899</b>	<b>7.01%</b>	<b>\$ 7,340,109</b>	<b>6.65%</b>
Appropriations:						
Communications	\$ 8,582,631	\$ 8,582,631	\$ 458,968	5.35%	\$ 341,272	4.59%
County Administration	4,103,849	4,103,849	184,315	4.49%	154,336	7.26%
Financial Services	13,814,838	13,814,838	968,944	7.01%	911,652	7.31%
Human Resources	6,719,490	6,719,490	337,525	5.02%	296,741	5.63%
Information Technology Services	68,256,200	68,256,200	3,095,699	4.54%	2,507,164	4.25%
Law	3,525,576	3,525,576	287,837	8.16%	240,671	7.22%
Support Services	21,003,558	21,003,558	1,329,906	6.33%	1,185,651	6.08%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,545,500	2,193	0.09%	44,465	3.52%
Total Non-Departmental	2,548,500	2,548,500	2,193	0.09%	44,465	3.52%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 128,554,642</b>	<b>\$ 128,554,642</b>	<b>\$ 6,665,387</b>	<b>5.18%</b>	<b>\$ 5,681,952</b>	<b>5.15%</b>
Projected Net Position December 31	\$ 14,116,492	\$ 14,116,492				
Estimated Net Position as of Report Date			\$ 16,460,004			

# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 2,250,395	\$ 187,533	8.33%	\$ 145,833	8.33%
Investment Income	64,278	64,278	13,702	21.32%	2,304	8.73%
Revenues without Use of Net Position	2,314,673	2,314,673	201,235	8.69%	148,137	8.34%
Use of Net Position	69,990	69,990	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,384,663</b>	<b>\$ 2,384,663</b>	<b>\$ 201,235</b>	<b>8.44%</b>	<b>\$ 148,137</b>	<b>6.36%</b>
Appropriations:						
Financial Services	\$ 2,384,663	\$ 2,384,663	\$ 83,337	3.49%	\$ 119,564	5.13%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,384,663</b>	<b>\$ 2,384,663</b>	<b>\$ 83,337</b>	<b>3.49%</b>	<b>\$ 119,564</b>	<b>5.13%</b>
Projected Net Position December 31	\$ 978,421	\$ 978,421				
Estimated Net Position as of Report Date			\$ 1,166,309			

# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 5,099,161	\$ 5,099,161	\$ 5,099,161			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 10,465,580	\$ 1,068,804	10.21%	\$ 784,089	7.85%
Investment Income	-	-	15,451	-	-	-
Miscellaneous	277,000	277,000	4,909	1.77%	4,939	1.78%
Other Financing Sources	-	-	4,400	-	2,200	-
<b>TOTAL REVENUES</b>	<b>\$ 10,742,580</b>	<b>\$ 10,742,580</b>	<b>\$ 1,093,564</b>	<b>10.18%</b>	<b>\$ 791,228</b>	<b>7.71%</b>
Appropriations:						
Support Services	\$ 9,908,667	\$ 9,908,667	\$ 796,098	8.03%	\$ 605,235	6.74%
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	44,895	8.33%	59,063	8.33%
Total Non-Departmental	566,739	566,739	44,895	7.92%	59,063	8.17%
Appropriations without Working Capital Reserve	10,475,406	10,475,406	840,993	8.03%	664,298	6.85%
Working Capital Reserve	267,174	267,174	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,742,580</b>	<b>\$ 10,742,580</b>	<b>\$ 840,993</b>	<b>7.83%</b>	<b>\$ 664,298</b>	<b>6.47%</b>
Projected Net Position December 31	\$ 5,366,335	\$ 5,366,335				
Estimated Net Position as of Report Date			\$ 5,351,732			

# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 4,470,824	5.74%	\$ 5,984,407	7.76%
Investment Income	478,691	478,691	111,341	23.26%	27,520	11.60%
Miscellaneous	-	-	-	-	934	-
<b>TOTAL REVENUES</b>	<b>\$ 78,379,078</b>	<b>\$ 78,379,078</b>	<b>\$ 4,582,165</b>	<b>5.85%</b>	<b>\$ 6,012,861</b>	<b>7.57%</b>
Appropriations:						
Human Resources	\$ 78,019,035	\$ 78,019,035	\$ 6,668,814	8.55%	\$ 4,109,251	5.17%
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 Working Capital Reserve	78,029,035	78,029,035	6,668,814	8.55%	4,109,251	5.17%
Working Capital Reserve	350,043	350,043	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 78,379,078</b>	<b>\$ 78,379,078</b>	<b>\$ 6,668,814</b>	<b>8.51%</b>	<b>\$ 4,109,251</b>	<b>5.17%</b>
Projected Net Position December 31	\$ 49,571,151	\$ 49,571,151				
Estimated Net Position as of Report Date			\$ 47,134,459			

# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 1,044,391	8.33%	\$ 939,169	8.33%
Investment Income	24,825	24,825	14,180	57.12%	8,181	11.76%
Miscellaneous	-	-	-	-	218	-
<b>TOTAL REVENUES</b>	<b>\$ 12,557,525</b>	<b>\$ 12,557,525</b>	<b>\$ 1,058,571</b>	<b>8.43%</b>	<b>\$ 947,568</b>	<b>8.36%</b>
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,393,170	\$ 6,095,577	53.50%	\$ 5,050,162	47.62%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	11,403,170	11,403,170	6,095,577	53.46%	5,050,162	47.57%
Working Capital Reserve	1,154,355	1,154,355	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,557,525</b>	<b>\$ 12,557,525</b>	<b>\$ 6,095,577</b>	<b>48.54%</b>	<b>\$ 5,050,162</b>	<b>44.54%</b>
Projected Net Position December 31	\$ 3,154,154	\$ 3,154,154				
Estimated Net Position as of Report Date			\$ (3,037,207)			



# 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 01/31/2023	Actuals YTD as of 01/31/2023	% Actual to Current Budget	Actuals YTD as of 01/31/2022	% Actual to 01/31/2022 Budget
Estimated Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 375,083	8.33%	\$ 333,333	8.33%
Investment Income	127,630	127,630	44,637	34.97%	7,041	9.34%
Miscellaneous	-	-	14,000	-	-	-
Revenues without Use of Net Position	4,628,624	4,628,624	433,720	9.37%	340,374	8.35%
Use of Net Position	1,380,519	1,380,519	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,009,143</b>	<b>\$ 6,009,143</b>	<b>\$ 433,720</b>	<b>7.22%</b>	<b>\$ 340,374</b>	<b>6.03%</b>
Appropriations:						
Human Resources	\$ 5,999,143	\$ 5,999,143	\$ 787,750	13.13%	\$ 629,128	11.17%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,009,143</b>	<b>\$ 6,009,143</b>	<b>\$ 787,750</b>	<b>13.11%</b>	<b>\$ 629,128</b>	<b>11.15%</b>
Projected Net Position December 31	\$ 7,676,854	\$ 7,676,854				
Estimated Net Position as of Report Date			\$ 8,703,343			

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**AS OF 1/31/2023**

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	\$ -	\$ 4,311	\$ 4,311	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	\$ 4,311	\$ 4,311
Use of Fund Balance	302,239	297,928	(4,311)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(4,311)	(4,311)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	3,163	3,163	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,163	3,163
<i>Total: Sheriff Special Justice Fund</i>			3,163		3,163	3,163
<b>Total Revenue Budget Adjustments</b>			<b>\$ 3,163</b>		<b>\$ 3,163</b>	<b>\$ 3,163</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**AS OF 1/31/2023**

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Corrections	\$ 22,101,964	\$ 22,189,964	\$ 88,000	Transfer from Non-Departmental: Inmate Medical Reserve	\$ 88,000	\$ 88,000
				Total: Corrections	88,000	88,000
Juvenile Court	6,066,954	6,874,454	807,500	Transfer from Non-Departmental: Court Reporters Reserve	93,800	93,800
				Transfer from Non-Departmental: Indigent Defense Reserve	503,200	503,200
				Reserves Transfer 1st 6 months	210,500	210,500
				Total: Juvenile Court	807,500	807,500
Sheriff	141,999,004	142,791,004	792,000	Transfer from Non-Departmental: Inmate Medical Reserve	792,000	792,000
				Total: Sheriff	792,000	792,000
Judiciary	31,173,535	34,652,735	3,479,200	Transfer from Non-Departmental: Court Interpreters Reserve	355,500	355,500
				Transfer from Non-Departmental: Court Reporters Reserve	406,200	406,200
				Transfer from Non-Departmental: Indigent Defense Reserve	2,717,500	2,717,500
				Total: Judiciary	3,479,200	3,479,200
Probate Court	3,947,380	4,090,680	143,300	Transfer from Non-Departmental: Court Interpreters Reserve	9,000	9,000
				Transfer from Non-Departmental: Indigent Defense Reserve	134,300	134,300
				Total: Probate Court	143,300	143,300
<b>Non-Departmental:</b>						
Contingency	1,628,000	1,571,092	(56,908)	Transfer to Medical Examiner	(56,908)	(56,908)
				Total: Contingency	(56,908)	(56,908)
Medical Examiner	1,654,744	1,711,652	56,908	Transfer from Contingency	56,908	56,908
				Total: Medical Examiner	56,908	56,908
Reserves - Court Interpreters	900,000	450,000	(450,000)	Reserves Transfer 1st 6 months	(450,000)	(450,000)
				Total: Reserves - Court Interpreters	(450,000)	(450,000)
Reserves - Court Reporters	1,250,000	625,000	(625,000)	Reserves Transfer 1st 6 months	(625,000)	(625,000)
				Total: Reserves - Court Reporters	(625,000)	(625,000)
Reserves - Indigent Defense	6,710,000	3,355,000	(3,355,000)	Reserves Transfer 1st 6 months	(3,355,000)	(3,355,000)
				Total: Reserves - Indigent Defense	(3,355,000)	(3,355,000)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Prisoner Medical	1,760,000	880,000	(880,000)	Reserves Transfer 1st 6 months	(880,000)	(880,000)
			(5,310,000)	Total: Non-Departmental	(5,310,000)	(5,310,000)
<i>Total: General Fund</i>			-		-	-
<b>Police Services District Fund (106)</b>						
Police Services	174,717,077	174,817,077	100,000	Transfer from Non-Departmental: Inmate Medical Reserve	100,000	100,000
				Total: Police Services	100,000	100,000
Recorder's Court	1,788,445	1,922,145	133,700	Transfer from Non-Departmental: Indigent Defense Reserve	90,200	90,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	43,500	43,500
				Total: Recorder's Court	133,700	133,700
Solicitor General	858,513	863,513	5,000	Transfer from Non-Departmental: Court Reporters Reserve	5,000	5,000
				Total: Solicitor General	5,000	5,000
Non-Departmental	11,537,801	11,299,101	(238,700)	Transfer to Recorder's Court - From Indigent Defense Reserve	(90,200)	(90,200)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	(43,500)	(43,500)
				Transfer to Solicitor General - From Court Reporters Reserve	(5,000)	(5,000)
				Transfer to Police Services - From Inmate Medical Reserve	(100,000)	(100,000)
				Total: Non-Departmental	(238,700)	(238,700)
<i>Total: Police Services District Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	140,000	143,163	3,163	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,163	3,163
<i>Total: Sheriff Special Justice Fund</i>			3,163		3,163	3,163
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 3,163</b>		<b>\$ 3,163</b>	<b>\$ 3,163</b>