



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MAY 31, 2023
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: June 15, 2023

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

This report, which includes unaudited information through the fifth 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:

Executive Summary	Page 2
General Fund	Page 3
Service District Funds	Page 5
Water & Sewer Operating Fund	Page 8
Administrative Support Fund	Page 9
Financial Report	Page 11
Budget Adjustments by Fund Schedule	Page 57

EXECUTIVE SUMMARY

2024 Budget Preparation

Departments have submitted their capital budget requests, including technology budgets and Capital Improvement Plan budgets, and the capital review committee convened on June 12 to begin the evaluation process. Departments are currently developing their fiscal year 2024 operating budgets and will submit them in July.

Notices for Personal Property

Annual Notices of Assessment for personal property including boats, airplanes, and business equipment were mailed on May 19, 2023. Property owners have 45 days from the assessment notice date to appeal. See the [Tax Assessors' Office webpage](#) for information about the appeals process.

Residential and Commercial Real Property Tax Appeals

Annual Notices of Assessment were mailed to all owners of residential and commercial real property on April 07, 2023. During the 45-day appeal period, taxpayers filed 20,618 residential and commercial real property tax appeals, a 45 percent increase from the number of real property appeals filed last 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.

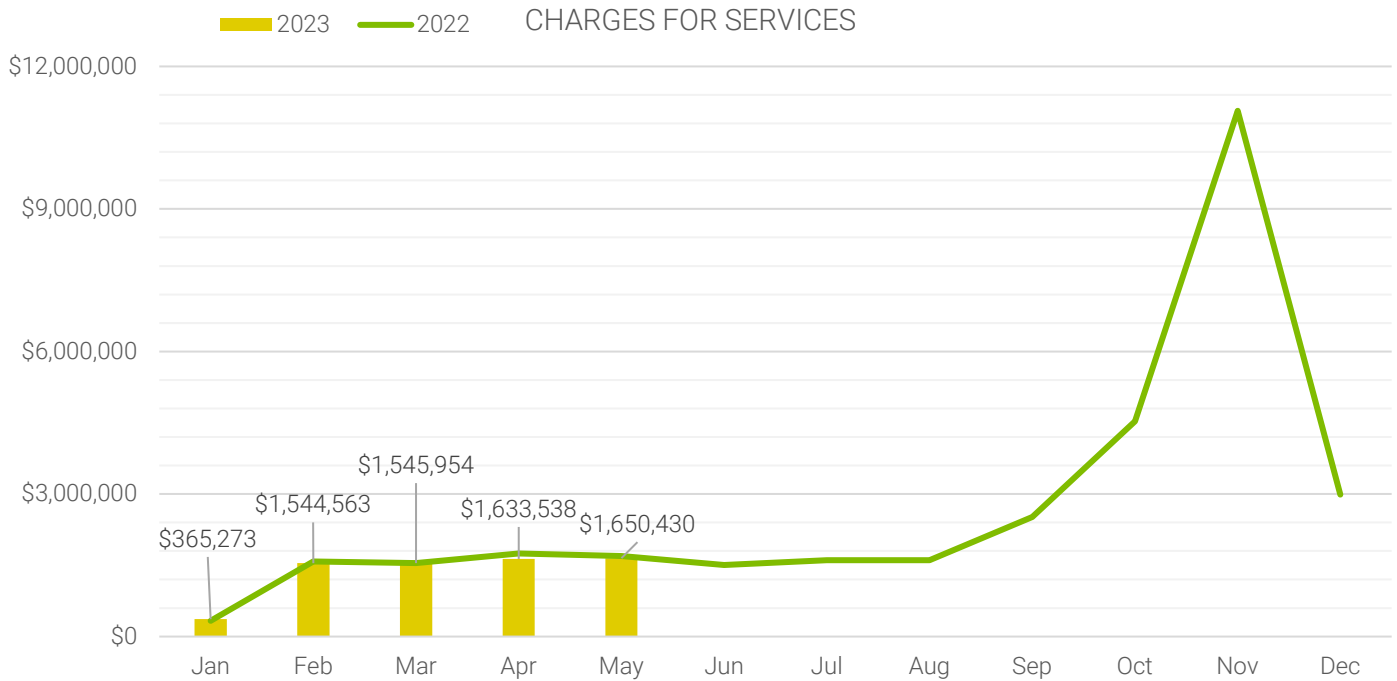
Actuarial Reports on the Defined Benefit Pension and Other Post-Employment Benefit Plans

The County's actuarial firm, Cavanaugh Macdonald Consulting, LLC, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefit Plans. As of January 1, 2023, the DB Pension Plan is funded at 72 percent, which is down from last year's funded level of 91 percent, and the County's OPEB Plan is funded at 84 percent, which is down from last year's funded level of 95 percent. The decreases in the funded amounts are the result of decreases in market values of plan investments. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

GENERAL FUND (PAGE 11)

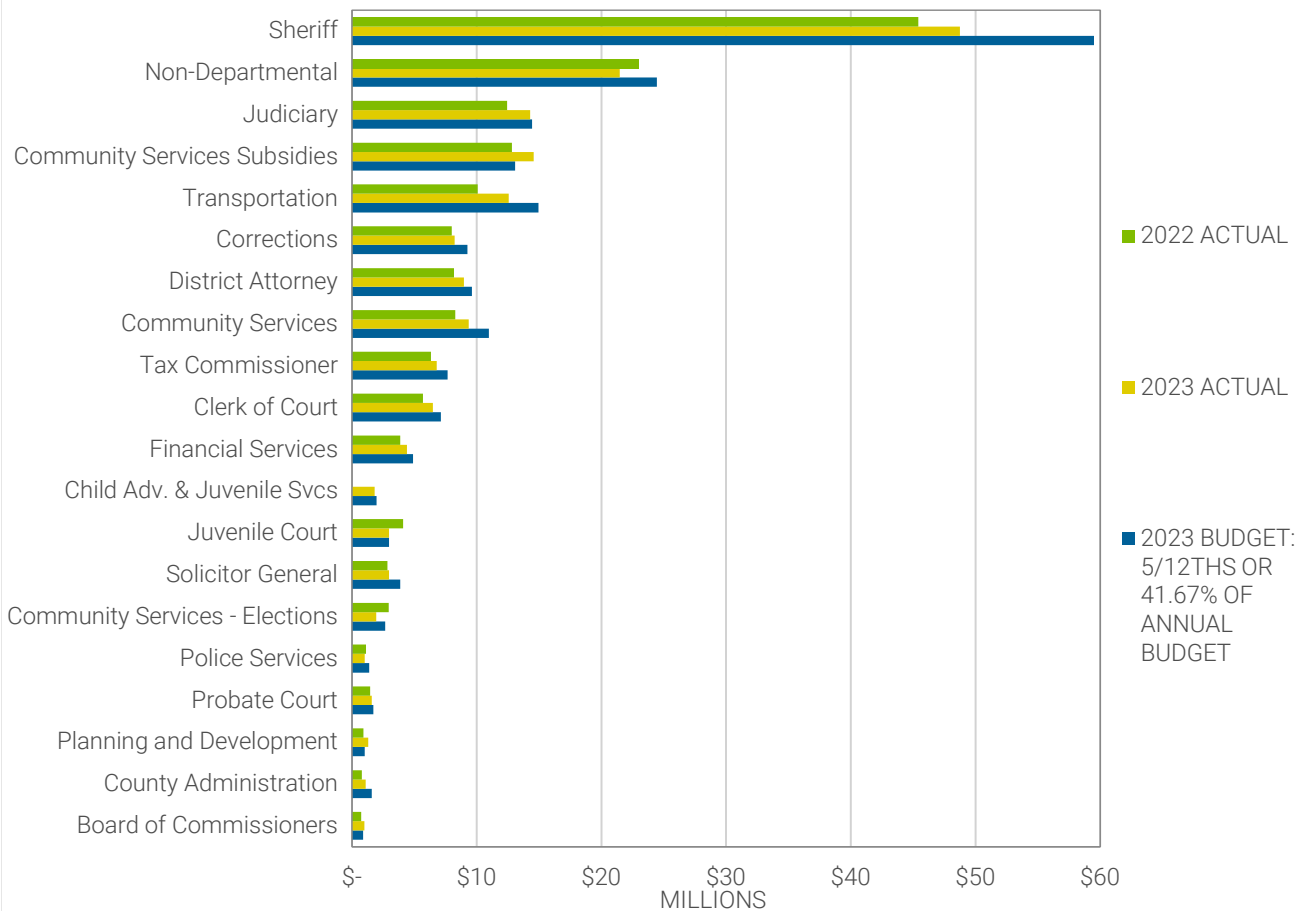
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

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



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

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



Support Services is too small to appear in the chart

Sheriff’s expenditures are approximately \$3.3 million higher in comparison to the same time last year. This is primarily due to the timing of when the medical billings are received and paid. The County has made four payments for inmate medical services in 2023 as opposed to only two payments made through May last year. However, Sheriff’s expenditures are under budget for the percentage of the year that has elapsed. This is primarily due to a high number of vacancies in the department.

Non-Departmental expenses are approximately \$1.5 million lower in comparison to last year, mainly due to a decrease in contributions to Local Transit.

Community Services subsidies expenditures are approximately \$1.7 million higher in comparison to the same time last year. This is mainly due to an increase in the Library Subsidy payments. Additionally, Community Services subsidies are temporarily over budget due to the timing of when subsidy payments are made. Most of the second quarter payments were made by the end of May.

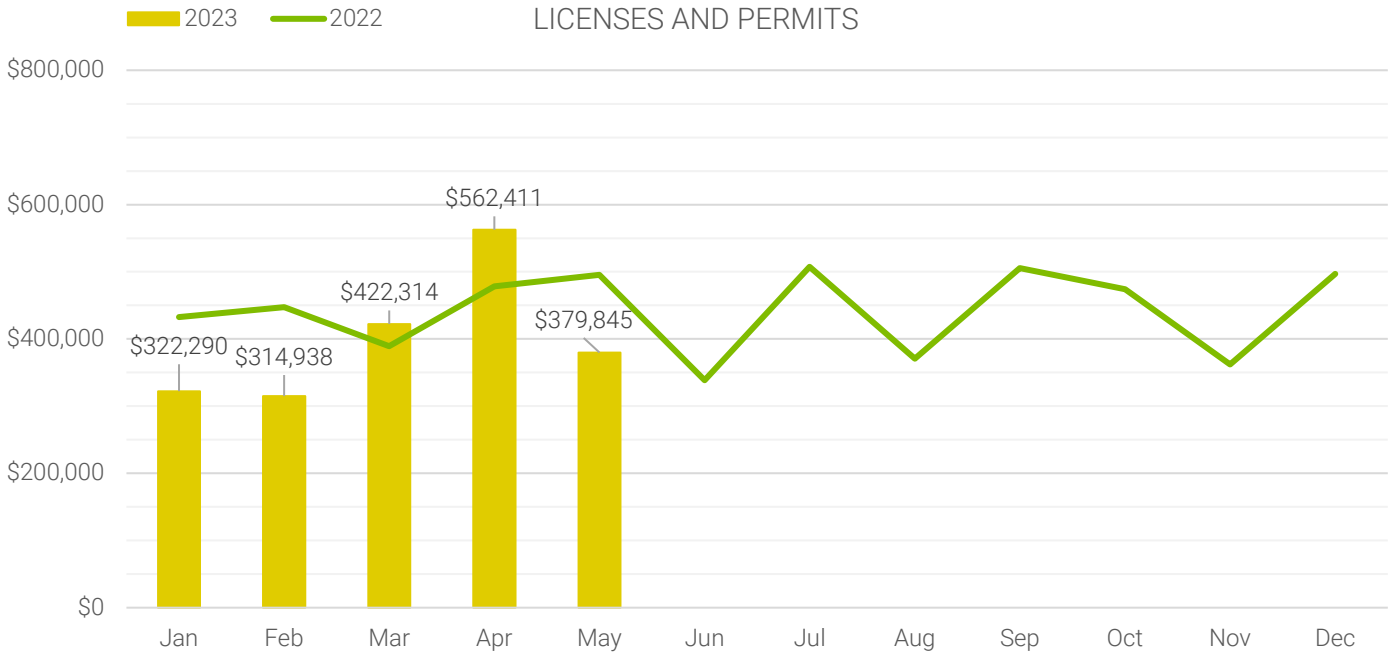
The Department of Child Advocacy & Juvenile Services was created by the Board of Commissioners in May 2022. Before this, the expenses were reported under Juvenile Court, therefore 2023 actuals for Juvenile Court appear much lower than 2022.

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

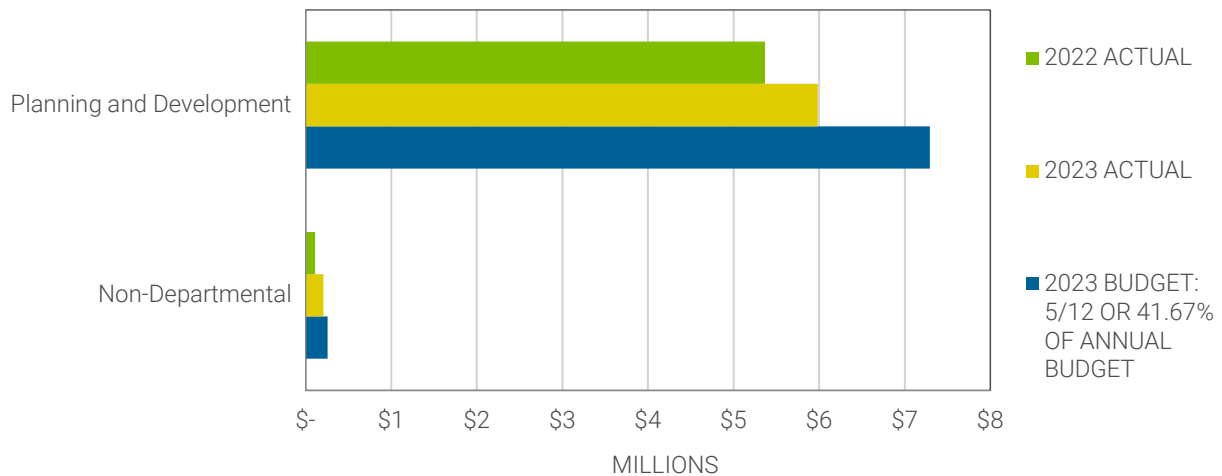
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund, shown in the chart below. The yellow bars are 2023 monthly revenues, and the green line represents monthly collections for 2022. Licenses and Permits through May are down approximately \$241,000 when compared to the same period last year. This is primarily due to a decline in the number of commercial building permits issued this year.



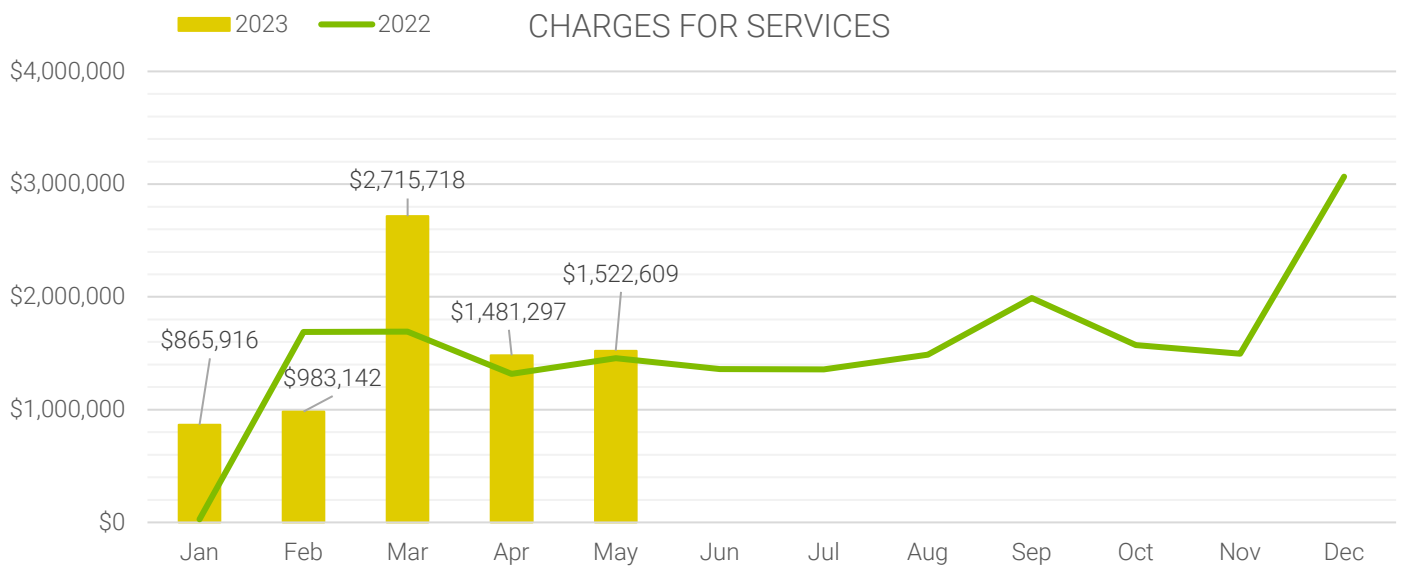
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2022 – 2023 YTD EXPENDITURES



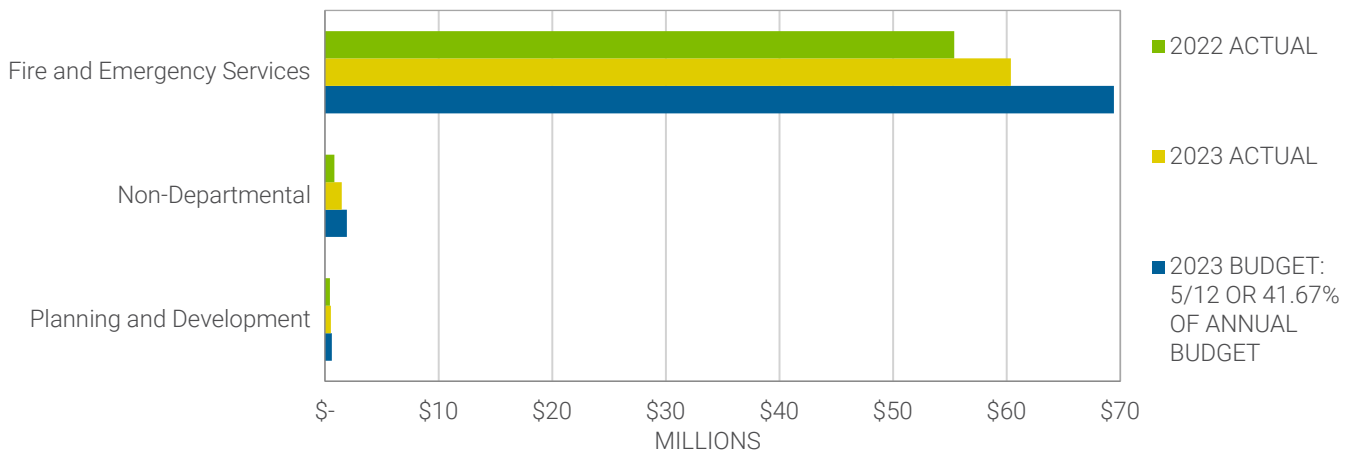
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund, as shown in the chart below. The yellow bars are monthly 2023 revenues, and the green line represents monthly collections for 2022. Charges for Services, which primarily consist of ambulance transport fees, are up approximately \$1.4 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.



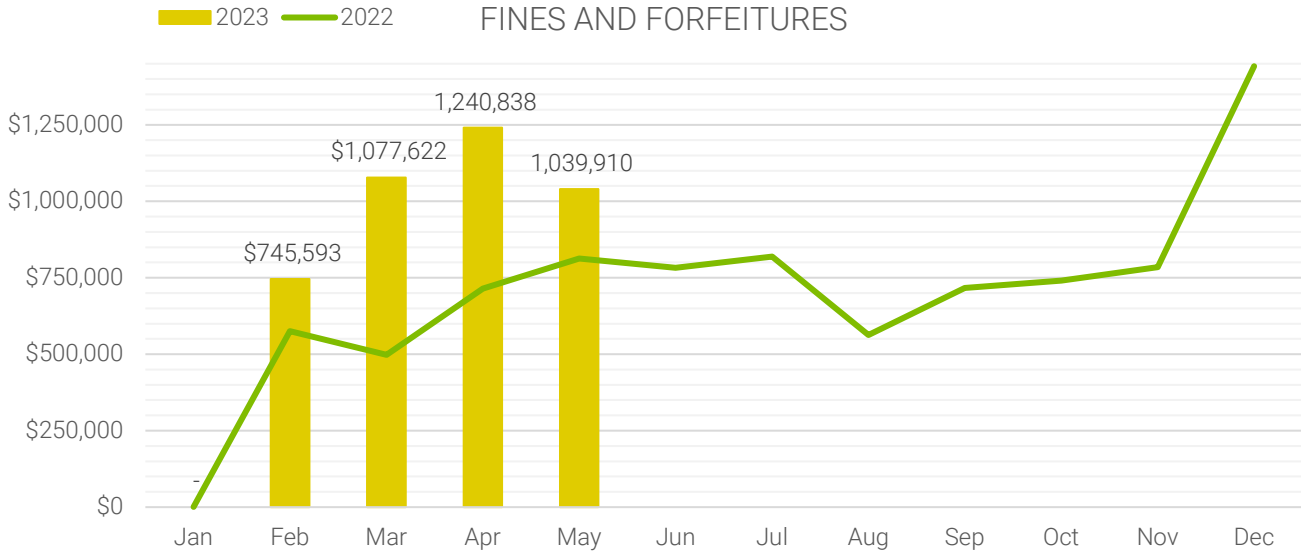
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2022 – 2023 YTD EXPENDITURES



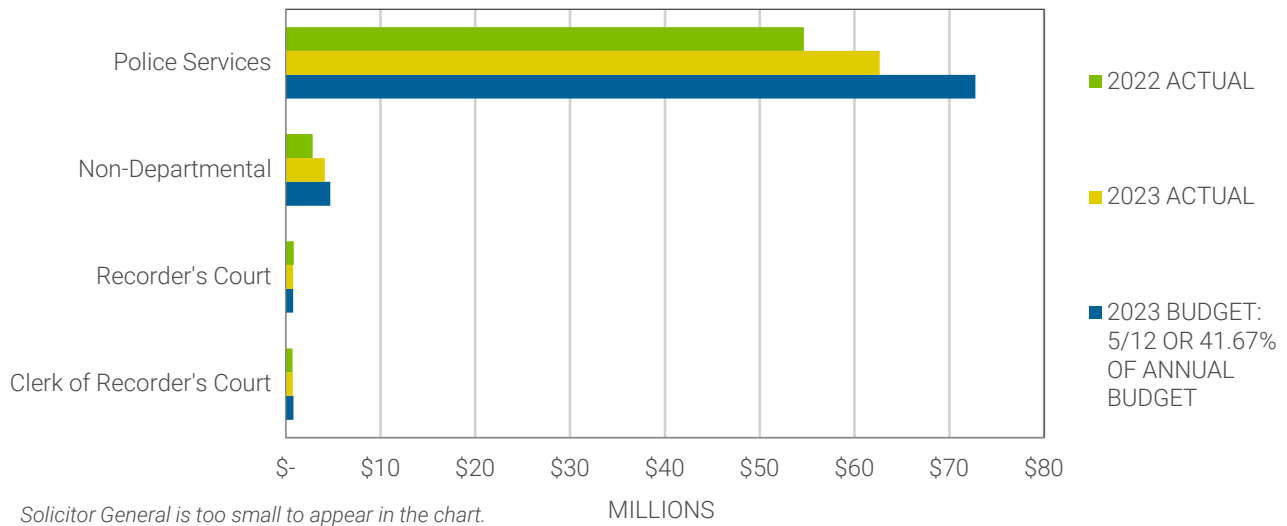
POLICE SERVICES DISTRICT FUND (PAGE 16)

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

The main revenue source for the Police Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund, as shown in the chart below. Through May 2023, Fines and Forfeitures are up approximately \$1.5 million compared to 2022 due to an increase in the number of schools in the school zone automated speed detection program.



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

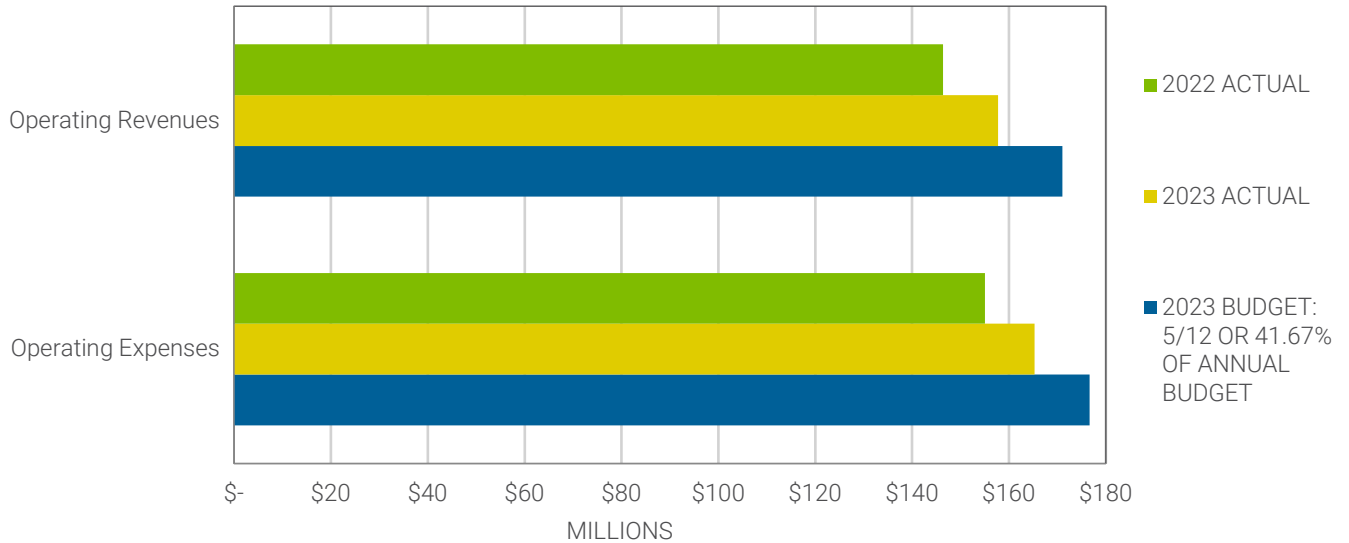


Police Services District fund expenses are up approximately \$9.2 million when compared to last year. This is primarily due to higher personnel costs, increased contributions for vehicle replacements, and the new contract for licensing and replacing equipment such as body cameras, dash cameras, and tasers.

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
MAY 2022 – 2023 YTD REVENUES AND EXPENSES



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$11.4 million, or 7.8 percent, from last year. The increase is primarily due to water and sewer rate increases that went into effect in January as well as increased consumption.

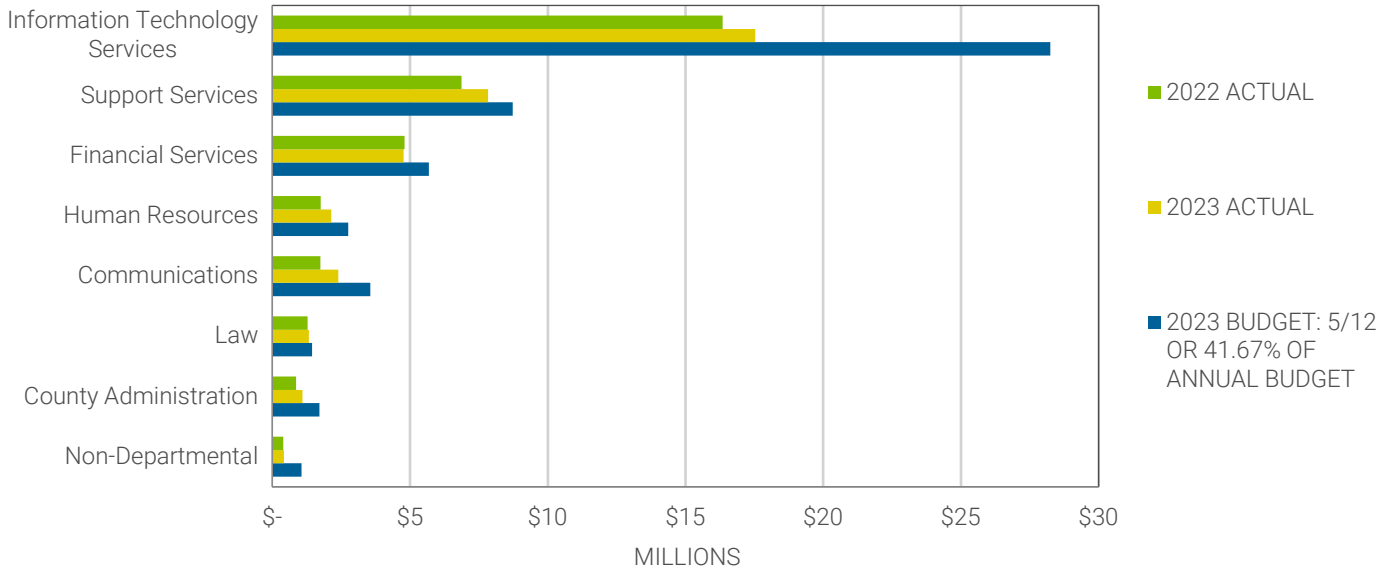
Revenues are approximately \$13.3 million, or 7.8 percent, under budget. This is primarily because a large portion of the revenue received in January was for services provided in December and was recorded in 2022. This will cause revenues to appear understated when compared to the budget until year-end.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$10.2 million, or 6.6 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 \$11.4 million, or 6.4 percent, under budget. This is mainly due to underutilization in areas such as professional services and utility costs, all of which will have higher demand later this year.

ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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

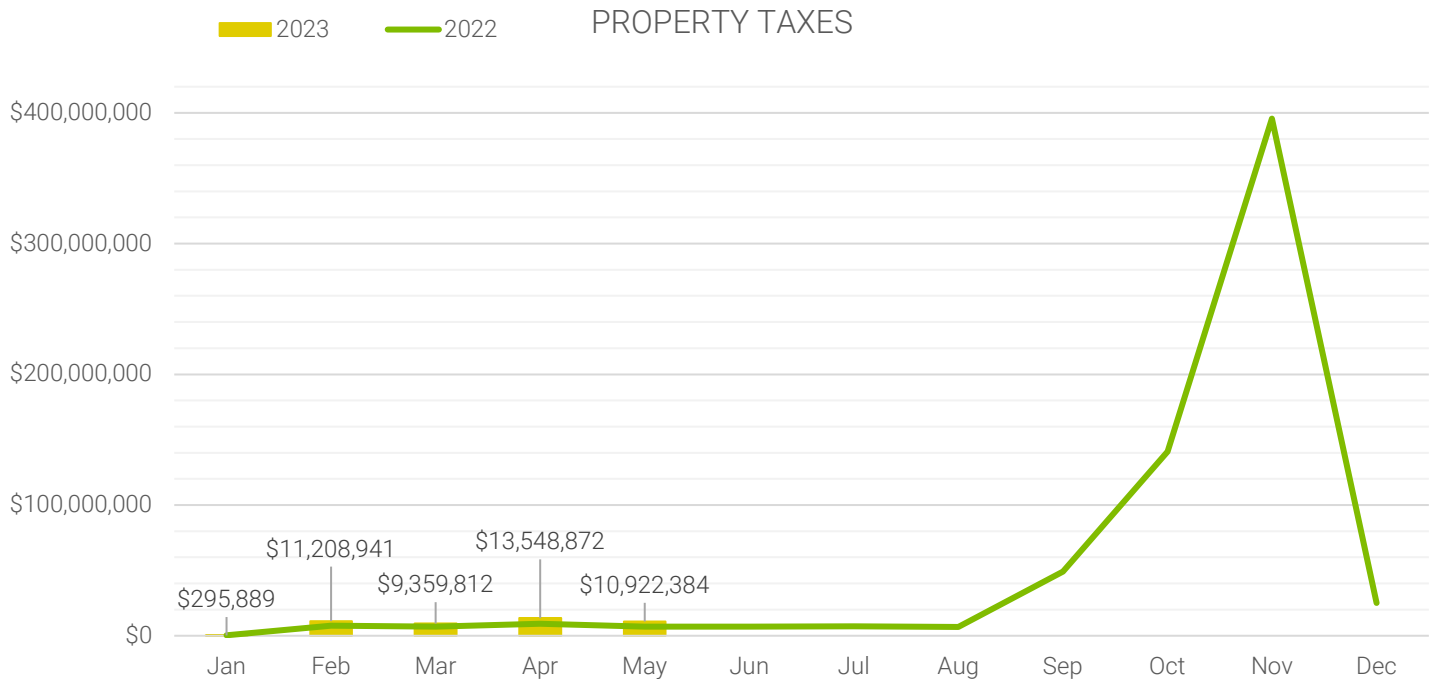
ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2022 – 2023 YTD EXPENSES



Information Technology Services' expenses through May are up approximately \$1.2 million, or 7.3 percent, compared to last year. This is primarily due to increased personnel costs and technological outsourced services. However, ITS expenses are approximately \$10.7 million under budget. This variance is primarily attributable to lower expenses in areas such as computer supplies, professional services, and license support agreements, which are anticipated to have higher demand later in the year.

RECURRING ITEMS

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



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

Property taxes through May are up by approximately \$14.3 million, or 46 percent when compared to the same time last year mainly due to settling 2022 appeals.

Risk Management Fund Net Position

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

Investment Income

In response to high inflation, the Federal Reserve Bank began aggressively increasing interest rates in the second half of 2022 and has continued to increase rates in 2023. Due to the resulting increase in deposit yields, investment revenue has been significantly above budget year-to-date and is expected to remain strong throughout 2023. Investment revenue is up \$11.3 million year-over-year across all funds.

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

General Fund (001)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 229,423,333	\$ 229,423,333	\$ 229,423,333			
Revenues:						
Taxes	\$ 413,318,092	\$ 413,318,092	\$ 59,578,437	14.41%	\$ 52,943,765	14.81%
Licenses and Permits	5,263,365	5,263,365	1,783,335	33.88%	1,733,714	33.35%
Intergovernmental	4,012,581	4,012,581	1,179,593	29.40%	1,816,405	44.64%
Charges for Services	31,466,356	31,466,356	6,743,412	21.43%	6,901,792	22.32%
Fines and Forfeitures	3,201,175	3,201,175	1,039,942	32.49%	1,166,588	48.81%
Investment Income	1,173,830	1,173,830	3,278,935	279.34%	261,767	105.58%
Contributions and Donations	87,250	103,675	22,963	22.15%	11,823	13.00%
Miscellaneous	1,763,192	1,763,192	955,091	54.17%	1,124,054	70.92%
Other Financing Sources	-	-	87,592	-	351,329	-
Revenues without Use of Fund Balance	460,285,841	460,302,266	74,669,300	16.22%	66,311,237	16.50%
Use of Fund Balance	6,025,201	5,382,590	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 466,311,042	\$ 465,684,856	\$ 74,669,300	16.03%	\$ 66,311,237	15.09%
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,120,731	\$ 994,673	46.90%	\$ 744,042	39.64%
County Administration	3,920,202	3,798,132	1,098,115	28.91%	793,465	25.01%
Financial Services	11,728,246	11,728,246	4,410,215	37.60%	3,866,767	34.86%
Tax Commissioner	18,396,689	18,396,689	6,801,318	36.97%	6,318,245	37.71%
Transportation	36,189,397	35,875,030	12,560,002	35.01%	10,071,481	33.43%
Planning and Development	2,430,648	2,430,648	1,306,891	53.77%	910,446	36.22%
Police Services	3,339,838	3,331,138	1,013,639	30.43%	1,127,144	29.14%
Corrections	22,101,964	22,189,964	8,217,812	37.03%	7,990,853	37.14%
Community Services	26,438,943	26,335,265	9,352,481	35.51%	8,279,903	36.56%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,182,442	591,221	50.00%	534,633	49.08%
Board of Health	2,500,000	2,500,000	1,250,000	50.00%	1,037,321	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	165,160	25.00%	330,319	50.00%
Food Insecurity	150,000	150,000	77,362	51.57%	-	0.00%
Forestry	7,358	7,358	7,358	100.00%	7,358	84.59%
HealthCare Initiative	400,000	400,000	-	0.00%	-	-
HomeFirst Gwinnett	500,000	500,000	-	0.00%	300,000	50.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	384,912	31.30%	282,448	22.03%
Library Subsidy	22,901,495	22,901,495	11,450,748	50.00%	9,700,748	50.00%
Mental Health	1,043,341	1,043,341	521,671	50.00%	521,671	50.00%
Total Community Services Subsidies	31,360,301	31,360,301	14,565,975	46.45%	12,832,040	47.36%
Community Services - Elections	6,477,376	6,400,005	1,938,505	30.29%	2,952,564	12.25%
Juvenile Court	6,066,954	7,126,054	2,970,570	41.69%	4,094,472	40.12%

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Child Advocacy & Juvenile Services	4,693,660	4,707,160	1,813,699	38.53%	-	-
Sheriff	141,999,004	142,791,004	48,757,236	34.15%	45,420,129	34.73%
Clerk of Court	17,089,628	17,089,628	6,492,162	37.99%	5,691,260	36.26%
Judiciary	31,173,535	34,652,735	14,292,484	41.24%	12,431,378	40.68%
Probate Court	3,947,380	4,090,680	1,572,084	38.43%	1,464,456	36.34%
District Attorney	23,044,949	23,044,949	8,978,327	38.96%	8,171,648	38.34%
Solicitor General	9,288,824	9,288,824	2,963,138	31.90%	2,847,883	34.42%
Support Services	255,112	255,112	153,652	60.23%	147,986	57.59%
Non-Departmental:						
Contingency	1,628,000	1,571,092	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	375,000	41.67%	270,833	41.67%
Contribution to Capital	23,716,495	23,716,495	9,881,873	41.67%	7,534,847	41.67%
Contribution to Local Transit	18,500,000	18,500,000	7,708,333	41.67%	12,156,422	63.27%
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	694,618	40.58%	679,581	42.62%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	-	0.00%
Pauper Burial	175,000	175,000	50,370	28.78%	42,000	24.00%
Reserves - Compensation	1,300,000	1,300,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	436,500	-	0.00%	-	0.00%
Reserves - Court Reporters	1,250,000	625,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	81,000	81,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,710,000	3,103,400	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,760,000	880,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	1,228,813	35.33%	1,160,501	35.83%
Other Governmental Agencies	115,000	115,000	29,001	25.22%	41,539	8.07%
Other Miscellaneous	204,000	204,000	100,504	49.27%	117,904	31.91%
Total Non-Departmental	64,247,661	58,672,561	21,468,512	36.59%	23,003,627	42.94%
TOTAL APPROPRIATIONS	\$ 466,311,042	\$ 465,684,856	\$ 171,721,490	36.88%	\$ 159,159,789	36.22%
Projected Fund Balance December 31	\$ 223,398,132	\$ 224,040,743				
Fund Balance as of Report Date			\$ 132,371,143			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 14,044,491	\$ 14,044,491	\$ 14,044,491			
Revenues:						
Taxes	\$ 10,722,515	\$ 10,722,515	\$ 391,498	3.65%	\$ 214,522	2.31%
Licenses and Permits	4,933,120	4,933,120	2,001,798	40.58%	2,242,685	59.77%
Intergovernmental	45,000	45,000	18,340	40.76%	31,256	54.74%
Charges for Services	1,002,275	1,002,275	297,154	29.65%	414,319	53.04%
Investment Income	103,209	103,209	241,446	233.94%	29,708	59.33%
Miscellaneous	-	-	-	-	8,735	-
Revenues without Use of Fund Balance	16,806,119	16,806,119	2,950,236	17.55%	2,941,225	21.10%
Use of Fund Balance	1,616,839	1,309,681	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,422,958	\$ 18,115,800	\$ 2,950,236	16.29%	\$ 2,941,225	18.71%
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 17,500,800	\$ 5,985,361	34.20%	\$ 5,366,038	35.23%
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	208,333	38.87%	112,083	31.62%
Total Non-Departmental	615,000	615,000	208,333	33.88%	112,083	23.18%
TOTAL APPROPRIATIONS	\$ 18,422,958	\$ 18,115,800	\$ 6,193,694	34.19%	\$ 5,478,121	34.85%
Projected Fund Balance December 31	\$ 12,427,652	\$ 12,734,810				
Fund Balance as of Report Date			\$ 10,801,033			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 81,814,202	\$ 81,814,202	\$ 81,814,202			
Revenues:						
Taxes	\$ 143,376,500	\$ 143,376,500	\$ 5,263,641	3.67%	\$ 2,898,677	2.35%
Licenses and Permits	1,070,000	1,070,000	442,632	41.37%	472,404	51.74%
Intergovernmental	584,000	584,000	265,768	45.51%	450,577	61.01%
Charges for Services	16,287,660	16,287,660	7,568,682	46.47%	6,182,831	37.97%
Investment Income	346,506	346,506	1,241,047	358.16%	90,628	90.63%
Contributions and Donations	-	-	500	-	505	-
Miscellaneous	3,000	3,000	9,454	315.13%	90,035	4,501.75%
Revenues without Use of Fund Balance	161,667,666	161,667,666	14,791,724	9.15%	10,185,657	7.20%
Use of Fund Balance	11,136,302	11,057,310	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 172,803,968	\$ 172,724,976	\$ 14,791,724	8.56%	\$ 10,185,657	6.56%
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,428,220	\$ 524,354	36.71%	\$ 450,050	39.53%
Fire and Emergency Services	166,723,946	166,644,954	60,374,854	36.23%	55,378,283	36.70%
Non-Departmental:						
Reserves - Compensation	660,000	660,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	76,000	76,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	3,915,802	3,915,802	1,487,834	38.00%	833,333	28.54%
Total Non-Departmental	4,651,802	4,651,802	1,487,834	31.98%	833,333	25.78%
TOTAL APPROPRIATIONS	\$ 172,803,968	\$ 172,724,976	\$ 62,387,042	36.12%	\$ 56,661,666	36.50%
Projected Fund Balance December 31	\$ 70,677,900	\$ 70,756,892				
Fund Balance as of Report Date			\$ 34,218,884			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 5,378	\$ 6,041	112.33%	\$ 1,527	100.20%
Revenues without Use of Fund Balance	5,378	5,378	6,041	112.33%	1,527	100.20%
Use of Fund Balance	71,864	71,864	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,242	\$ 6,041	7.82%	\$ 1,527	2.46%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,242	\$ 174	0.23%	\$ 1,605	2.58%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,242	\$ 174	0.23%	\$ 1,605	2.58%
Projected Fund Balance December 31	\$ 466,891	\$ 466,891				
Fund Balance as of Report Date			\$ 544,622			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 107,471,422	\$ 107,471,422	\$ 107,471,422			
Revenues:						
Taxes	\$ 106,680,192	\$ 106,680,192	\$ 3,836,615	3.60%	\$ 2,137,931	2.34%
Insurance Premium Taxes	51,705,000	51,705,000	-	0.00%	-	0.00%
Intergovernmental	276,000	276,000	178,961	64.84%	331,993	94.86%
Charges for Services	2,001,000	2,001,000	418,559	20.92%	337,061	40.73%
Fines and Forfeitures	13,547,506	13,547,506	4,103,962	30.29%	2,601,097	34.80%
Investment Income	514,989	514,989	1,450,818	281.72%	109,735	65.32%
Miscellaneous	477,388	477,388	230,847	48.36%	227,078	74.89%
Revenues without Use of Fund Balance	175,202,075	175,202,075	10,219,762	5.83%	5,744,895	3.93%
Use of Fund Balance	15,672,686	15,465,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 190,874,761	\$ 190,667,543	\$ 10,219,762	5.36%	\$ 5,744,895	3.44%
Appropriations:						
Police Services	\$ 174,717,077	\$ 174,609,859	\$ 62,643,346	35.88%	\$ 54,654,573	35.59%
Recorder's Court	1,788,445	1,922,145	801,556	41.70%	858,006	40.66%
Solicitor General	858,513	863,513	236,213	27.35%	240,725	24.09%
Clerk of Recorder's Court	1,972,925	1,972,925	758,907	38.47%	730,099	38.22%
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	4,148,667	39.62%	2,861,895	35.40%
Total Non-Departmental	11,537,801	11,299,101	4,148,667	36.72%	2,861,895	33.83%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 190,667,543	\$ 68,588,689	35.97%	\$ 59,345,296	35.52%
Projected Fund Balance December 31	\$ 91,798,736	\$ 92,005,954				
Fund Balance as of Report Date			\$ 49,102,496			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 29,395,684	\$ 29,395,684	\$ 29,395,684			
Revenues:						
Taxes	\$ 45,577,378	\$ 45,577,378	\$ 1,656,893	3.64%	\$ 914,969	2.33%
Intergovernmental	182,000	182,000	118,769	65.26%	210,361	91.46%
Charges for Services	4,345,723	4,345,723	1,794,824	41.30%	1,362,326	29.10%
Investment Income	129,363	129,363	459,373	355.10%	46,802	87.00%
Contributions and Donations	400	33,975	33,597	98.89%	-	0.00%
Miscellaneous	2,446,497	2,446,497	1,624,190	66.39%	1,276,769	52.89%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 52,703,291</u>	<u>\$ 52,736,866</u>	<u>\$ 5,687,646</u>	10.78%	<u>\$ 3,811,227</u>	7.08%
Appropriations:						
Community Services	\$ 50,154,729	\$ 49,893,544	\$ 17,925,226	35.93%	\$ 15,393,485	29.88%
Support Services	35,440	35,440	19,575	55.23%	4,800	13.87%
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	262,476	28.75%	930,286	41.39%
Total Non-Departmental	<u>1,025,943</u>	<u>1,025,943</u>	<u>262,476</u>	25.58%	<u>930,286</u>	40.23%
Appropriations without Contribution to Fund Balance	51,216,112	50,954,927	18,207,277	35.73%	16,328,571	30.32%
Contribution to Fund Balance	1,487,179	1,781,939	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 52,703,291</u>	<u>\$ 52,736,866</u>	<u>\$ 18,207,277</u>	34.52%	<u>\$ 16,328,571</u>	30.32%
Projected Fund Balance December 31	\$ 30,882,863	\$ 31,177,623				
Fund Balance as of Report Date			\$ 16,876,053			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 13,424,387	\$ 493,844	3.68%	\$ 273,785	2.37%
Intergovernmental	55,000	55,000	22,744	41.35%	42,367	60.52%
Investment Income	-	-	234,997	-	5,605	-
Revenues without Use of Fund Balance	13,479,387	13,479,387	751,585	5.58%	321,757	2.77%
Use of Fund Balance	4,636,513	4,636,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,115,900	\$ 751,585	4.15%	\$ 321,757	2.18%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,115,900	\$ 2,639,381	14.57%	\$ 3,827,030	25.92%
Total Non-Departmental	18,115,900	18,115,900	2,639,381	14.57%	3,827,030	25.92%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,115,900	\$ 2,639,381	14.57%	\$ 3,827,030	25.92%
Projected Fund Balance December 31	\$ 8,537,020	\$ 8,537,020				
Fund Balance as of Report Date			\$ 11,285,737			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ -	\$ 58,978	-	\$ 27,416	-
Investment Income	-	-	89,930	-	-	-
Miscellaneous	-	-	10,000	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 158,908	-	\$ 27,416	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,007,887	\$ 5,007,887				
Fund Balance as of Report Date			\$ 5,166,795			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ -	\$ 265,287	-	\$ 13,583	-
Investment Income	-	-	76,323	-	13,089	-
TOTAL REVENUES	\$ -	\$ -	\$ 341,610	-	\$ 26,672	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,569,025	\$ 5,569,025				
Fund Balance as of Report Date			\$ 5,910,635			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ -	\$ 404,453	-	\$ 58,525	-
Investment Income	-	-	320,580	-	20,641	-
TOTAL REVENUES	\$ -	\$ -	\$ 725,033	-	\$ 79,166	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 18,047,905	\$ 18,047,905				
Fund Balance as of Report Date			\$ 18,772,938			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ -	\$ 23,165	-	\$ 4,112	-
Investment Income	-	-	9,727	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 32,892	-	\$ 4,112	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,447,956	\$ 1,447,956				
Fund Balance as of Report Date			\$ 1,480,848			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ -	\$ 846	-	\$ 53,780	-
Investment Income	-	-	72,919	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 73,765	-	\$ 53,780	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,977,346	\$ 3,977,346				
Fund Balance as of Report Date			\$ 4,051,111			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ -	\$ 191,792	-	\$ 142,718	-
Investment Income	-	-	71,314	-	4,251	-
Revenues without Use of Fund Balance	-	-	263,106	-	146,969	-
Use of Fund Balance	3,010,126	4,418,094	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 263,106</u>	5.96%	<u>\$ 146,969</u>	2.05%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 4,418,094	\$ 22,690	0.51%	\$ 519,726	7.26%
TOTAL APPROPRIATIONS	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 22,690</u>	0.51%	<u>\$ 519,726</u>	7.26%
Projected Fund Balance December 31	\$ 6,401,239	\$ 4,993,271				
Fund Balance as of Report Date			\$ 9,651,781			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 116,103	-	\$ 9,497	-
Other Financing Sources	2,501,526	2,501,526	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 116,103</u>	4.64%	<u>\$ 9,497</u>	0.38%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 116,308	\$ 116,308				
Fund Balance as of Report Date			\$ 232,411			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 511,552	\$ 511,552	\$ 511,552			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ 2,067	1.46%	\$ 1,769	1.34%
Investment Income	6,620	6,620	9,805	148.11%	3,904	170.78%
Revenues without Use of Fund Balance	148,620	148,620	11,872	7.99%	5,673	4.22%
Use of Fund Balance	383,459	383,459	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 532,079	\$ 532,079	\$ 11,872	2.23%	\$ 5,673	1.31%
Appropriations:						
Transportation	\$ 532,079	\$ 532,079	\$ 154,629	29.06%	\$ 56,097	12.91%
TOTAL APPROPRIATIONS	\$ 532,079	\$ 532,079	\$ 154,629	29.06%	\$ 56,097	12.91%
Projected Fund Balance December 31	\$ 128,093	\$ 128,093				
Fund Balance as of Report Date			\$ 368,795			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,186,827	\$ 114,858	1.25%	\$ 82,199	0.90%
Investment Income	-	-	31,340	-	(7)	-
Miscellaneous	-	-	38,441	-	86,574	-
TOTAL REVENUES	\$ 9,186,827	\$ 9,186,827	\$ 184,639	2.01%	\$ 168,766	1.85%
Appropriations:						
Transportation	\$ 8,700,050	\$ 8,700,050	\$ 3,014,994	34.65%	\$ 2,871,093	33.69%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,710,050	8,710,050	3,014,994	34.62%	2,871,093	33.59%
Contribution to Fund Balance	476,777	476,777	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,186,827	\$ 9,186,827	\$ 3,014,994	32.82%	\$ 2,871,093	31.46%
Projected Fund Balance December 31	\$ 3,043,928	\$ 3,043,928				
Fund Balance as of Report Date			\$ (263,204)			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 165,255	17.77%	\$ 380,511	44.81%
Investment Income	-	-	12,052	-	788	22.62%
Revenues without Use of Fund Balance	930,078	930,078	177,307	19.06%	381,299	44.72%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 177,307	11.82%	\$ 381,299	44.72%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 5,202,673	\$ 5,202,673				
Fund Balance as of Report Date			\$ 5,949,902			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 48,770	34.59%	\$ 65,640	63.12%
Miscellaneous	16,000	16,000	4,743	29.64%	3,578	42.09%
TOTAL REVENUES	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 53,513</u>	34.08%	<u>\$ 69,218</u>	18.79%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 14,897	14.34%	\$ 144,464	39.21%
Appropriations without Contribution to Fund Balance	103,859	103,859	14,897	14.34%	144,464	39.21%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 14,897</u>	9.49%	<u>\$ 144,464</u>	39.21%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Fund Balance as of Report Date			\$ 376,196			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ 211,616	35.99%	\$ 201,101	30.25%
Investment Income	-	-	1,767	-	102	-
Miscellaneous	-	-	-	-	764	-
Revenues without Use of Fund Balance	587,931	587,931	213,383	36.29%	201,967	30.38%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 721,894	\$ 721,894	\$ 213,383	29.56%	\$ 201,967	26.02%
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 143,326	41.01%	\$ 177,051	40.47%
Solicitor General	362,368	362,368	84,465	23.31%	92,561	28.15%
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	\$ 227,791	31.55%	\$ 269,612	34.73%
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Fund Balance as of Report Date			\$ 356,624			

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 05/31/2023	Actuals YTD as of 05/31/2023		Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 262,528	\$ 262,528	\$ 262,528			
Revenues:						
Miscellaneous	\$ -	\$ -	\$ 450	-	\$ -	-
Revenues without Use of Fund Balance	-	-	450	-	-	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 450</u>	0.33%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 32,940	24.40%	\$ (1,365)	-1.01%
TOTAL APPROPRIATIONS	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 32,940</u>	24.40%	<u>\$ (1,365)</u>	-1.01%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Fund Balance as of Report Date			\$ 230,038			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 36,348,609	\$ 36,348,609	\$ 36,348,609			
Revenues:						
Charges for Services	\$ 23,130,216	\$ 23,130,216	\$ 5,938,778	25.68%	\$ 5,742,355	25.93%
Investment Income	361,575	361,575	415,227	114.84%	102,637	94.10%
Miscellaneous	-	-	-	-	7,355	-
Revenues without Use of Fund Balance	23,491,791	23,491,791	6,354,005	27.05%	5,852,347	26.30%
Use of Fund Balance	3,338,464	3,338,464	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 26,830,255	\$ 26,830,255	\$ 6,354,005	23.68%	\$ 5,852,347	23.58%
Appropriations:						
Police Services	\$ 23,409,969	\$ 23,409,969	\$ 7,674,754	32.78%	\$ 7,014,908	32.42%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,792,286	698,072	25.00%	667,889	25.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	698,072	20.41%	667,889	20.99%
TOTAL APPROPRIATIONS	\$ 26,830,255	\$ 26,830,255	\$ 8,372,826	31.21%	\$ 7,682,797	30.95%
Projected Fund Balance December 31	\$ 33,010,145	\$ 33,010,145				
Fund Balance as of Report Date			\$ 34,329,788			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 21,568	71.89%	\$ 17,140	31.87%
Revenues without Use of Fund Balance	30,000	30,000	21,568	71.89%	17,140	31.87%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 21,568</u>	39.14%	<u>\$ 17,140</u>	31.87%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 9,555	17.34%	\$ 13,140	31.21%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 9,555</u>	17.34%	<u>\$ 13,140</u>	24.43%
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Fund Balance as of Report Date			\$ 255,067			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ -	\$ 25,803	-	\$ -	-
Miscellaneous	-	-	170,308	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,111</u>	-	<u>\$ -</u>	-
Appropriations:						
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,397,441				
Fund Balance as of Report Date			\$ 1,593,552			

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 05/31/2023	Actuals YTD as of 05/31/2023		Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 23,564	\$ 23,564	100.00%	\$ 138,640	100.00%
Revenues without Use of Fund Balance	-	23,564	23,564	100.00%	138,640	100.00%
Use of Fund Balance	302,239	278,675	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 302,239</u>	<u>\$ 302,239</u>	<u>\$ 23,564</u>	7.80%	<u>\$ 138,640</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	\$ 834,615				
Fund Balance as of Report Date			\$ 1,127,148			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ 182,699	\$ 182,698	100.00%	\$ 188,044	104.97%
Miscellaneous	-	-	-	-	513	-
Revenues without Use of Fund Balance	-	182,699	182,698	100.00%	188,557	105.26%
Use of Fund Balance	512,866	330,167	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 512,866</u>	<u>\$ 512,866</u>	<u>\$ 182,698</u>	35.62%	<u>\$ 188,557</u>	24.58%
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ 35,927	7.01%	\$ 34,043	4.44%
TOTAL APPROPRIATIONS	<u>\$ 512,866</u>	<u>\$ 512,866</u>	<u>\$ 35,927</u>	7.01%	<u>\$ 34,043</u>	4.44%
Projected Fund Balance December 31	\$ 452,581	\$ 635,280				
Fund Balance as of Report Date			\$ 1,112,218			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 165,237	29.90%	\$ 202,985	50.75%
Investment Income	-	-	40,625	-	10,864	-
Revenues without Use of Fund Balance	552,609	552,609	205,862	37.25%	213,849	53.46%
Use of Fund Balance	139,141	139,141	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 691,750	\$ 691,750	\$ 205,862	29.76%	\$ 213,849	42.77%
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 107,331	15.52%	\$ 99,025	19.81%
TOTAL APPROPRIATIONS	\$ 691,750	\$ 691,750	\$ 107,331	15.52%	\$ 99,025	19.81%
Projected Fund Balance December 31	\$ 3,956,730	\$ 3,956,730				
Fund Balance as of Report Date			\$ 4,194,402			

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 05/31/2023	Actuals YTD as of 05/31/2023		Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 29,710	\$ 29,710	100.00%	\$ 178,637	100.00%
Revenues without Use of Fund Balance	-	29,710	29,710	100.00%	178,637	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 140,000</u>	<u>\$ 169,710</u>	<u>\$ 29,710</u>	17.51%	<u>\$ 178,637</u>	56.06%
Appropriations:						
Sheriff	\$ 140,000	\$ 169,710	\$ 95,687	56.38%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 140,000</u>	<u>\$ 169,710</u>	<u>\$ 95,687</u>	56.38%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Fund Balance as of Report Date			\$ 502,211			

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 05/31/2023	Actuals YTD as of 05/31/2023		Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 3,856	2.20%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 3,856	2.20%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 05/31/2023	Actuals YTD as of 05/31/2023		Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 67,970	-	\$ -	-
Investment Income	-	-	762	-	194	-
Revenues without Use of Fund Balance	-	-	68,732	-	194	-
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 70,000	\$ 68,732	98.19%	\$ 194	0.11%
Appropriations:						
Sheriff	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ 38,742	21.52%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ 38,742	21.52%
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Fund Balance as of Report Date			\$ 260,723			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 381,321	47.43%	\$ 317,385	42.32%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,155,000	1,155,000	144,450	12.51%	144,450	12.61%
Investment Income	12,412	12,412	28,266	227.73%	1,400	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,371,412</u>	<u>\$ 954,037</u>	40.23%	<u>\$ 863,235</u>	37.60%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,201,728	\$ 1,712,906	77.80%	\$ 1,675,876	77.80%
Appropriations without Contribution to Fund Balance	2,201,728	2,201,728	1,712,906	77.80%	1,675,876	77.80%
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>\$ 1,712,906</u>	72.23%	<u>\$ 1,675,876</u>	73.00%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,415,706				
Fund Balance as of Report Date			\$ 2,487,153			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 29,420	196.13%	\$ 40,760	271.73%
Investment Income	-	-	7,811	-	452	-
Revenues without Use of Fund Balance	15,000	15,000	37,231	248.21%	41,212	274.75%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 37,231	37.23%	\$ 41,212	41.21%
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			\$ 519,381			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Fund Balance January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 11,628,500	\$ 4,835,772	41.59%	\$ 4,197,652	37.98%
Charges for Services	1,000	1,000	-	0.00%	1,532	1,021.33%
Investment Income	151,566	151,566	281,740	185.89%	46,115	-
Revenues without Use of Fund Balance	11,781,066	11,781,066	5,117,512	43.44%	4,245,299	38.41%
Use of Fund Balance	3,591,148	3,591,148	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,372,214	\$ 15,372,214	\$ 5,117,512	33.29%	\$ 4,245,299	27.92%
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ 2,803,643	24.81%	\$ 2,837,222	25.11%
Tourism	4,069,928	4,069,928	2,097,998	51.55%	2,255,710	57.78%
TOTAL APPROPRIATIONS	\$ 15,372,214	\$ 15,372,214	\$ 4,901,641	31.89%	\$ 5,092,932	33.50%
Projected Fund Balance December 31	\$ 25,098,441	\$ 25,098,441				
Fund Balance as of Report Date			\$ 28,905,460			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 1,234,420	\$ 1,234,420	\$ 1,234,420			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 74,779	44.78%	\$ 83,266	49.86%
Investment Income	-	-	10,911	-	640	-
Miscellaneous	790,000	790,000	501,848	63.53%	397,665	47.59%
Other Financing Sources	900,000	900,000	375,000	41.67%	270,833	41.67%
Revenues without Use of Net Position	1,857,000	1,857,000	962,538	51.83%	752,404	45.53%
Use of Net Position	427,846	418,911	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,284,846	\$ 2,275,911	\$ 962,538	42.29%	\$ 752,404	40.00%
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,265,911	\$ 771,774	34.06%	\$ 504,549	26.98%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,284,846	\$ 2,275,911	\$ 771,774	33.91%	\$ 504,549	26.82%
Projected Net Position December 31	\$ 806,574	\$ 815,509				
Net Position as of Report Date			\$ 1,425,184			

* 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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ -	\$ 100,149	-	\$ 15,888	-
Miscellaneous	5,101,129	5,101,129	3,051,260	59.82%	2,425,467	61.80%
Other Financing Sources	2,200,000	2,200,000	738,556	33.57%	-	0.00%
Revenues without Use of Net Position	7,301,129	7,301,129	3,889,965	53.28%	2,441,355	28.26%
Use of Net Position	2,234,202	2,234,202	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,535,331	\$ 9,535,331	\$ 3,889,965	40.80%	\$ 2,441,355	27.77%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,535,331	\$ 1,778,177	18.65%	\$ 1,713,192	19.48%
Total Non-Departmental	9,535,331	9,535,331	1,778,177	18.65%	1,713,192	19.48%
TOTAL APPROPRIATIONS	\$ 9,535,331	\$ 9,535,331	\$ 1,778,177	18.65%	\$ 1,713,192	19.48%
Projected Net Position December 31	\$ 9,970,463	\$ 9,970,463				
Net Position as of Report Date			\$ 14,316,453			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 14,900,920	\$ 14,900,920	\$ 14,900,920			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 906,688	70.79%	\$ 744,877	56.71%
Investment Income	269,380	269,380	172,628	64.08%	58,729	76.73%
Miscellaneous	-	-	9,121	-	5,622	112.44%
Other Financing Sources	18,500,000	18,500,000	7,708,333	41.67%	12,156,422	63.27%
Revenues without Use of Net Position	20,050,208	20,050,208	8,796,770	43.87%	12,965,650	62.91%
Use of Net Position	11,819,222	11,819,222	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,869,430	\$ 31,869,430	\$ 8,796,770	27.60%	\$ 12,965,650	43.63%
Appropriations:						
Transportation*	\$ 31,859,430	\$ 31,859,430	\$ 7,177,686	22.53%	\$ 14,394,366	48.45%
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	\$ 31,869,430	\$ 31,869,430	\$ 7,177,686	22.52%	\$ 14,394,366	48.44%
Projected Net Position December 31	\$ 3,081,698	\$ 3,081,698				
Net Position as of Report Date			\$ 16,520,004			

* 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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 371,622	39.12%	\$ 362,781	38.19%
Charges for Services	47,669,087	47,669,087	19,994,848	41.95%	18,482,581	42.08%
Investment Income	409,178	409,178	854,676	208.88%	146,088	74.00%
Contributions and Donations	-	-	-	-	10,000	-
Miscellaneous	100	100	-	0.00%	998	998.00%
Revenues without Use of Net Position	49,028,365	49,028,365	21,221,146	43.28%	19,002,448	42.17%
Use of Net Position	8,496,697	8,496,697	-	0.00%	-	-
TOTAL REVENUES	\$ 57,525,062	\$ 57,525,062	\$ 21,221,146	36.89%	\$ 19,002,448	42.17%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,515,062	\$ 18,279,464	31.78%	\$ 14,198,999	31.73%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 57,525,062	\$ 57,525,062	\$ 18,279,464	31.78%	\$ 14,198,999	31.51%
Projected Net Position December 31	\$ 18,163,080	\$ 18,163,080				
Net Position as of Report Date			\$ 29,601,459			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 13,789,758	\$ 13,789,758	\$ 13,789,758			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 573,813	1.83%	\$ 398,006	1.28%
Investment Income	47,129	47,129	276,589	586.88%	43,696	245.76%
Miscellaneous	-	-	-	-	5,715	-
Revenues without Use of Net Position	31,436,140	31,436,140	850,402	2.71%	447,417	1.44%
Use of Net Position	1,415,580	1,343,893	-	0.00%	-	-
TOTAL REVENUES	\$ 32,851,720	\$ 32,780,033	\$ 850,402	2.59%	\$ 447,417	1.44%
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,922,847	\$ 656,220	34.13%	\$ 467,856	37.54%
Water Resources*	30,786,624	30,739,186	5,663,350	18.42%	6,251,373	21.80%
Non-Departmental:						
Reserves - Compensation	40,000	40,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	65,000	65,000	-	0.00%	-	0.00%
Total Non-Departmental	118,000	118,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 32,851,720	\$ 32,780,033	\$ 6,319,570	19.28%	\$ 6,719,229	21.67%
Projected Net Position December 31	\$ 12,374,178	\$ 12,445,865				
Net Position as of Report Date			\$ 8,320,590			

* 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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 173,730,520	\$ 173,730,520	\$ 173,730,520			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 143,523,119	37.06%	\$ 133,388,262	37.35%
Investment Income	1,461,835	1,461,835	1,901,129	130.05%	365,195	60.55%
Contributions and Donations	21,769,507	21,769,507	12,155,547	55.84%	12,413,225	57.76%
Miscellaneous	50,000	50,000	161,308	322.62%	194,680	389.36%
Revenues without Use of Net Position	410,511,302	410,511,302	157,741,103	38.43%	146,361,362	38.59%
Use of Net Position	13,669,534	13,426,644	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 424,180,836	\$ 423,937,946	\$ 157,741,103	37.21%	\$ 146,361,362	36.14%
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,126,620	\$ 386,904	34.34%	\$ 381,062	39.50%
Water Resources*	422,441,216	422,198,326	164,890,402	39.06%	154,662,098	38.29%
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	\$ 423,937,946	\$ 165,277,306	38.99%	\$ 155,043,160	38.28%
Projected Net Position December 31	\$ 160,060,986	\$ 160,303,876				
Net Position as of Report Date			\$ 166,194,317			

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

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 05/31/2023	Actuals YTD as of 05/31/2023		Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 13,984,104	\$ 13,984,104	\$ 13,984,104			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 128,012,021	\$ 44,569,197	34.82%	\$ 36,338,455	33.04%
Investment Income	201,394	201,394	197,699	98.17%	103,601	73.18%
Miscellaneous	341,227	341,227	281,344	82.45%	223,773	79.20%
TOTAL REVENUES	\$ 128,554,642	\$ 128,554,642	\$ 45,048,240	35.04%	\$ 36,665,829	32.47%
Appropriations:						
Communications	\$ 8,582,631	\$ 8,532,564	\$ 2,392,172	28.04%	\$ 1,747,977	22.76%
County Administration	4,103,849	4,103,849	1,095,236	26.69%	856,280	38.92%
Financial Services	13,814,838	13,640,217	4,767,397	34.95%	4,797,449	37.00%
Human Resources	6,719,490	6,610,633	2,142,298	32.41%	1,750,426	32.17%
Information Technology Services	68,256,200	67,801,637	17,531,786	25.86%	16,343,394	27.27%
Law	3,525,576	3,469,817	1,322,556	38.12%	1,277,396	36.90%
Support Services	21,003,558	20,949,423	7,833,715	37.39%	6,864,048	34.38%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,545,500	420,679	16.53%	402,406	31.89%
Total Non-Departmental	2,548,500	2,548,500	420,679	16.51%	402,406	31.81%
Appropriations without Working Capital Reserve	128,554,642	127,656,640	37,505,839	29.38%	34,039,376	30.14%
Working Capital Reserve	-	898,002	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 128,554,642	\$ 128,554,642	\$ 37,505,839	29.18%	\$ 34,039,376	30.14%
Projected Net Position December 31	\$ 13,984,104	\$ 14,882,106				
Net Position as of Report Date			\$ 21,526,505			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 2,250,395	\$ 937,664	41.67%	\$ 729,167	41.67%
Investment Income	64,278	64,278	72,219	112.35%	20,424	77.39%
Revenues without Use of Net Position	2,314,673	2,314,673	1,009,883	43.63%	749,591	42.20%
Use of Net Position	69,990	69,990	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,384,663	\$ 2,384,663	\$ 1,009,883	42.35%	\$ 749,591	32.16%
Appropriations:						
Financial Services	\$ 2,384,663	\$ 2,384,663	\$ 518,855	21.76%	\$ 811,631	34.82%
TOTAL APPROPRIATIONS	\$ 2,384,663	\$ 2,384,663	\$ 518,855	21.76%	\$ 811,631	34.82%
Projected Net Position December 31	\$ 978,421	\$ 978,421				
Net Position as of Report Date			\$ 1,539,439			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 5,263,839	\$ 5,263,839	\$ 5,263,839			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 10,465,580	\$ 5,593,078	53.44%	\$ 4,546,821	45.53%
Investment Income	-	-	95,276	-	2,247	-
Miscellaneous	277,000	277,000	369,895	133.54%	263,102	94.98%
Other Financing Sources	-	-	28,585	-	11,400	-
TOTAL REVENUES	\$ 10,742,580	\$ 10,742,580	\$ 6,086,834	56.66%	\$ 4,823,570	46.99%
Appropriations:						
Support Services	\$ 9,908,667	\$ 9,868,727	\$ 4,495,493	45.55%	\$ 3,478,975	38.02%
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	224,475	41.67%	396,939	37.89%
Total Non-Departmental	566,739	566,739	224,475	39.61%	396,939	37.39%
Appropriations without Working Capital Reserve	10,475,406	10,435,466	4,719,968	45.23%	3,875,914	37.95%
Working Capital Reserve	267,174	307,114	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,742,580	\$ 10,742,580	\$ 4,719,968	43.94%	\$ 3,875,914	37.76%
Projected Net Position December 31	\$ 5,531,013	\$ 5,570,953				
Net Position as of Report Date			\$ 6,630,705			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 29,267,897	37.57%	\$ 30,345,745	39.34%
Investment Income	478,691	478,691	620,601	129.65%	173,717	73.24%
Miscellaneous	-	-	295,379	-	136,357	-
TOTAL REVENUES	\$ 78,379,078	\$ 78,379,078	\$ 30,183,877	38.51%	\$ 30,655,819	38.57%
Appropriations:						
Human Resources	\$ 78,019,035	\$ 77,970,264	\$ 29,178,710	37.42%	\$ 27,567,798	34.68%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	78,029,035	77,980,264	29,178,710	37.42%	27,567,798	34.68%
Working Capital Reserve	350,043	398,814	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 78,379,078	\$ 78,379,078	\$ 29,178,710	37.23%	\$ 27,567,798	34.68%
Projected Net Position December 31	\$ 49,571,151	\$ 49,619,922				
Net Position as of Report Date			\$ 50,226,275			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 5,221,957	41.67%	\$ 4,695,847	41.67%
Investment Income	24,825	24,825	47,464	191.19%	34,670	49.84%
Miscellaneous	-	-	15	-	551	-
TOTAL REVENUES	\$ 12,557,525	\$ 12,557,525	\$ 5,269,436	41.96%	\$ 4,731,068	41.72%
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,393,170	\$ 8,016,757	70.36%	\$ 6,503,208	61.21%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	11,403,170	11,403,170	8,016,757	70.30%	6,503,208	61.15%
Working Capital Reserve	1,154,355	1,154,355	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 12,557,525	\$ 12,557,525	\$ 8,016,757	63.84%	\$ 6,503,208	57.35%
Projected Net Position December 31	\$ 3,154,154	\$ 3,154,154				
Net Position as of Report Date			\$ (747,522)			

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 05/31/2023	Actuals YTD as of 05/31/2023	% Actual to Current Budget	Actuals YTD as of 05/31/2022	% Actual to 05/31/2022 Budget
Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 1,875,414	41.67%	\$ 1,666,667	41.67%
Investment Income	127,630	127,630	230,092	180.28%	41,190	54.66%
Miscellaneous	-	-	62,171	-	6,713	-
Revenues without Use of Net Position	4,628,624	4,628,624	2,167,677	46.83%	1,714,570	42.07%
Use of Net Position	1,380,519	1,380,519	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,009,143	\$ 6,009,143	\$ 2,167,677	36.07%	\$ 1,714,570	30.37%
Appropriations:						
Human Resources	\$ 5,999,143	\$ 5,999,143	\$ 2,033,119	33.89%	\$ 1,906,383	33.82%
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	\$ 6,009,143	\$ 6,009,143	\$ 2,033,119	33.83%	\$ 1,906,383	33.76%
Projected Net Position December 31	\$ 7,676,854	\$ 7,676,854				
Net Position as of Report Date			\$ 9,191,931			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 5/31/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
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	\$ 16,425
				Total: Contributions and Donations	16,425	16,425
Use of Fund Balance	6,025,201	5,382,590	(642,611)	To adjust budget for 90 day job vacancies.	(52,623)	(642,611)
				Total: Use of Fund Balance	(52,623)	(642,611)
<i>Total: General Fund</i>			(626,186)		(36,198)	(626,186)
Development and Enforcement Services District Fund (104)						
Use of Fund Balance	1,616,839	1,309,681	(307,158)	To adjust budget for 90 day job vacancies.	(29,748)	(320,658)
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	13,500	13,500
<i>Total: Development and Enforcement Services District Fund</i>			(307,158)		(16,248)	(307,158)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	11,136,302	11,057,310	(78,992)	To adjust budget for 90 day job vacancies.	-	(78,992)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(78,992)		-	(78,992)
Police Services District Fund (106)						
Use of Fund Balance	15,672,686	15,465,468	(207,218)	To adjust budget for 90 day job vacancies.	-	(207,218)
<i>Total: Police Services District Fund</i>			(207,218)		-	(207,218)
Recreation Fund (105)						
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	33,575
<i>Total: Recreation Fund</i>			33,575		33,575	33,575

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
The Exchange at Gwinnett TAD Fund (166)						
Use of Fund Balance	3,010,126	4,418,094	1,407,968	GCID 20200532 of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six-The Exchange at Gwinnett; and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents. Subject to approval as to form by the Law Department.	-	1,407,968.00
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
Police Special Justice Fund (070)						
Fines and Forfeitures	-	23,564	23,564	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	707	23,564
Use of Fund Balance	302,239	278,675	(23,564)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(707)	(23,564)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	182,699	182,699	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	24,210	182,699
Use of Fund Balance	512,866	330,167	(182,699)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(24,210)	(182,699)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	29,710	29,710	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,989	29,710
<i>Total: Sheriff Special Justice Fund</i>			29,710		1,989	29,710
Airport Operating Fund (520)						
Use of Net Position	427,846	418,911	(8,935)	To adjust budget for 90 day job vacancies.	-	(8,935)
<i>Total: Airport Operating Fund</i>			(8,935)		-	(8,935)
Stormwater Operating Fund (590)						
Use of Net Position	1,415,580	1,343,893	(71,687)	To adjust budget for 90 day job vacancies.	-	(71,687)
<i>Total: Stormwater Operating Fund</i>			(71,687)		-	(71,687)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Use of Net Position	13,669,534	13,426,644	(242,890)	To adjust budget for 90 day job vacancies.	(48,866)	(298,390)
				GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	55,500	55,500
				Total: Use of Net Position	6,634	(242,890)
<i>Total: Water and Sewer Operating Fund</i>			(242,890)		6,634	(242,890)
Total Revenue Budget Adjustments			\$ (71,813)		\$ (10,248)	\$ (71,813)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 5/31/2023

Department/Fund	2023 Adopted Budget	2022 Current Annual Budget - May 2023	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ 3,920,202	\$ 3,798,132	\$ (122,070)	To adjust budget for 90 day job vacancies.	\$ -	\$ (122,070)
				Total: County Administration	-	(122,070)
Transportation	36,189,397	35,875,030	(314,367)	To adjust budget for 90 day job vacancies.	(41,645)	(314,367)
				Total: Transportation	(41,645)	(314,367)
Planning and Development	2,430,648	2,430,648	-	To adjust budget for 90 day job vacancies.	20,959	-
				Total: Planning and Development	20,959	-
Police Services	3,339,838	3,331,138	(8,700)	To adjust budget for 90 day job vacancies.	(8,700)	(8,700)
				Total: Police Services	(8,700)	(8,700)
Corrections	22,101,964	22,189,964	88,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	88,000
				Total: Corrections	-	88,000
Community Services	26,438,943	26,335,265	(103,678)	To adjust budget for 90 day job vacancies.	(14,838)	(120,103)
				GCID 20230362-To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	16,425	16,425
				Total: Community Services	1,587	(103,678)
Community Services - Elections	6,477,376	6,400,005	(77,371)	To adjust budget for 90 day job vacancies.	(8,399)	(77,371)
				Total: Community Services-Elections	(8,399)	(77,371)
Juvenile Court	6,066,954	7,126,054	1,059,100	Transfer from Non-Departmental: Court Interpreters Reserve	-	-
				Transfer from Non-Departmental: Court Reporters Reserve	-	93,800
				Transfer from Non-Departmental: Indigent Defense Reserve	251,600	754,800
				Reserves Transfer 1st 6 months	-	210,500
				Total: Juvenile Court	251,600	1,059,100
Child Advocacy & Juvenile Services	4,693,660	4,707,160	13,500	Reserves Transfer 1st 6 months	-	13,500
				Total: Child Advocacy & Juvenile Services	-	13,500
Sheriff	141,999,004	142,791,004	792,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	792,000
				Total: Sheriff	-	792,000
Judiciary	31,173,535	34,652,735	3,479,200	Transfer from Non-Departmental: Court Interpreters Reserve	-	355,500
				Transfer from Non-Departmental: Court Reporters Reserve	-	406,200
				Transfer from Non-Departmental: Indigent Defense Reserve	-	2,717,500
				Total: Judiciary	-	3,479,200

Department/Fund	2023 Adopted Budget	2022 Current Annual Budget - May 2023	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	3,947,380	4,090,680	143,300	Transfer from Non-Departmental: Court Interpreters Reserve	-	9,000
				Transfer from Non-Departmental: Indigent Defense Reserve	-	134,300
				Total: Probate Court	-	143,300
Non-Departmental:						
Contingency	1,628,000	1,571,092	(56,908)	Transfer to Medical Examiner	-	(56,908)
				Total: Contingency	-	(56,908)
Medical Examiner	1,654,744	1,711,652	56,908	Transfer from Contingency	-	56,908
				Total: Medical Examiner	-	56,908
Reserves - Court Interpreters	900,000	436,500	(463,500)	Reserves Transfer 1st 6 months	-	(463,500)
				Total: Reserves - Court Interpreters	-	(463,500)
Reserves - Court Reporters	1,250,000	625,000	(625,000)	Transfer to Juvenile Court	-	-
				Reserves Transfer 1st 6 months	-	(625,000)
				Total: Reserves - Court Reporters	-	(625,000)
Reserves - Indigent Defense	6,710,000	3,103,400	(3,606,600)	Transfer to Juvenile Court	-	-
				Reserves Transfer 1st 6 months	-	(3,355,000)
				Reserves Transfer 3rd quarter	(251,600)	(251,600)
				Total: Reserves - Indigent Defense	(251,600)	(3,606,600)
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	(251,600)	(5,575,100)
Total: General Fund			(626,186)		(36,198)	(626,186)
Development and Enforcement Services District Fund (104)						
Planning and Development	17,807,958	17,500,800	(307,158)	To adjust budget for 90 day job vacancies.	(29,748)	(320,658)
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	13,500	13,500
				Total: Planning and Development	(16,248)	(307,158)
Total: Development and Enforcement Services District Fund			(307,158)		(16,248)	(307,158)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	166,723,946	166,644,954	(78,992)	To adjust budget for 90 day job vacancies.	-	(78,992)
				Total: Fire and Emergency Services	-	(78,992)
Total: Fire and Emergency Services District Fund			(78,992)		-	(78,992)

Department/Fund	2023 Adopted Budget	2022 Current Annual Budget - May 2023	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	174,717,077	174,609,859	(107,218)	Transfer from Non-Departmental: Inmate Medical Reserve	-	100,000
				To adjust budget for 90 day job vacancies.	-	(207,218)
				Total: Police Services	-	(107,218)
Recorder's Court	1,788,445	1,922,145	133,700	Transfer from Non-Departmental: Indigent Defense Reserve	-	90,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	43,500
				Total: Recorder's Court	-	133,700
Solicitor General	858,513	863,513	5,000	Transfer from Non-Departmental: Court Reporters Reserve	-	5,000
				Total: Solicitor General	-	5,000
Non-Departmental	11,537,801	11,299,101	(238,700)	Transfer to Recorder's Court - From Indigent Defense Reserve	-	(90,200)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(43,500)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(5,000)
				Transfer to Police Services - From Inmate Medical Reserve	-	(100,000)
				Total: Non-Departmental	-	(238,700)
<i>Total: Police Services District Fund</i>			(207,218)		-	(207,218)
Recreation Fund (105)						
Community Services	50,154,729	49,893,544	(261,185)	To adjust budget for 90 day job vacancies.	(26,028)	(294,760)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	33,575	33,575
				Total: Community Service	7,547	(261,185)
Contribution To Fund Balance	1,487,179	1,781,939	294,760	To adjust budget for 90 day job vacancies.	26,028	294,760
<i>Total: Recreation Fund</i>			33,575		33,575	33,575
The Exchange at Gwinnett TAD Fund (166)						
Planning and Development	3,010,126	4,418,094.00	1,407,968	GCID 20200532 of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six-The Exchange at Gwinnett; and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents. Subject to approval as to form by the Law Department.	-	1,407,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
Sheriff Special Justice Fund (065)						

Department/Fund	2023 Adopted Budget	2022 Current Annual Budget - May 2023	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Operations	140,000	169,710	29,710	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,989	29,710
<i>Total: Sheriff Special Justice Fund</i>			29,710		1,989	29,710
Airport Operating Fund (520)						
Transportation	2,274,846	2,265,911	(8,935)	To adjust budget for 90 day job vacancies.	-	(8,935)
<i>Total: Airport Operating Fund</i>			(8,935)		-	(8,935)
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)
Total: Planning and Development					-	(24,249)
Water Resources	30,786,624	30,739,186	(47,438)	To adjust budget for 90 day job vacancies.	-	(47,438)
Total: Water Resources					-	(47,438)
<i>Total: Stormwater Operating Fund</i>			(71,687)		-	(71,687)
Water and Sewer Operating Fund (501)						
Water Resources	422,441,216	422,198,326	(242,890)	GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	55,500	591,275
To adjust budget for 90 day job vacancies.					(48,866)	(834,165)
Total: Water Resources					6,634	(242,890)
<i>Total: Water and Sewer Operating Fund</i>			(242,890)		6,634	(242,890)
Administrative Support Fund (665)						
Communications	8,582,631	8,532,564	(50,067)	To adjust budget for 90 day job vacancies.	-	(50,067)
Total: Communications					-	(50,067)
Financial Services	13,814,838	13,640,217	(174,621)	To adjust budget for 90 day job vacancies.	-	(174,621)
Total: Financial Services					-	(174,621)
Human Resources	6,719,490	6,610,633	(108,857)	To adjust budget for 90 day job vacancies.	-	(108,857)
Total: Human Resources					-	(108,857)
Information Technology	68,256,200	67,801,637	(454,563)	To adjust budget for 90 day job vacancies.	(18,146)	(454,563)
Total: Information Technology					(18,146)	(454,563)
Law	3,525,576	3,469,817	(55,759)	To adjust budget for 90 day job vacancies.	-	(55,759)
Total: Law					-	(55,759)
Support Services	21,003,558	20,949,423	(54,135)	To adjust budget for 90 day job vacancies.	-	(54,135)
Total: Support Services					-	(54,135)

Department/Fund	2023 Adopted Budget	2022 Current Annual Budget - May 2023	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Working Capital Reserve	-	898,002	898,002	To adjust budget for 90 day job vacancies.	18,146	898,002
				Total: Working Capital Reserve	18,146	898,002
<i>Total: Administrative Support Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	78,019,035	77,970,264	(48,771)	To adjust budget for 90 day job vacancies.	(16,866)	(48,771)
Working Capital Reserve	350,043	398,814	48,771	To adjust budget for 90 day job vacancies.	16,866	48,771
<i>Total: Group Self-Insurance Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (71,813)		\$ (10,248)	\$ (71,813)