



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
FEBRUARY 28, 2023
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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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: March 14, 2023

SUBJECT: Monthly Financial Report for the Period Ended February 28, 2023

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

This report includes:

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EXECUTIVE SUMMARY

2022 Tax Digest

During the month of February, the Tax Assessor's Office finalized the 2022 tax digest. Due to improved home values and increased construction activity, the final net countywide digest for 2022 was approximately \$42.5 billion, which is a 15.02 percent increase over 2021. The greatest increase was in real property, which is the largest component of the digest representing approximately 89.8 percent in 2022. From 2021 to 2022, the real property portion of the net digest increased by approximately \$5.4 billion, or 16.3 percent.

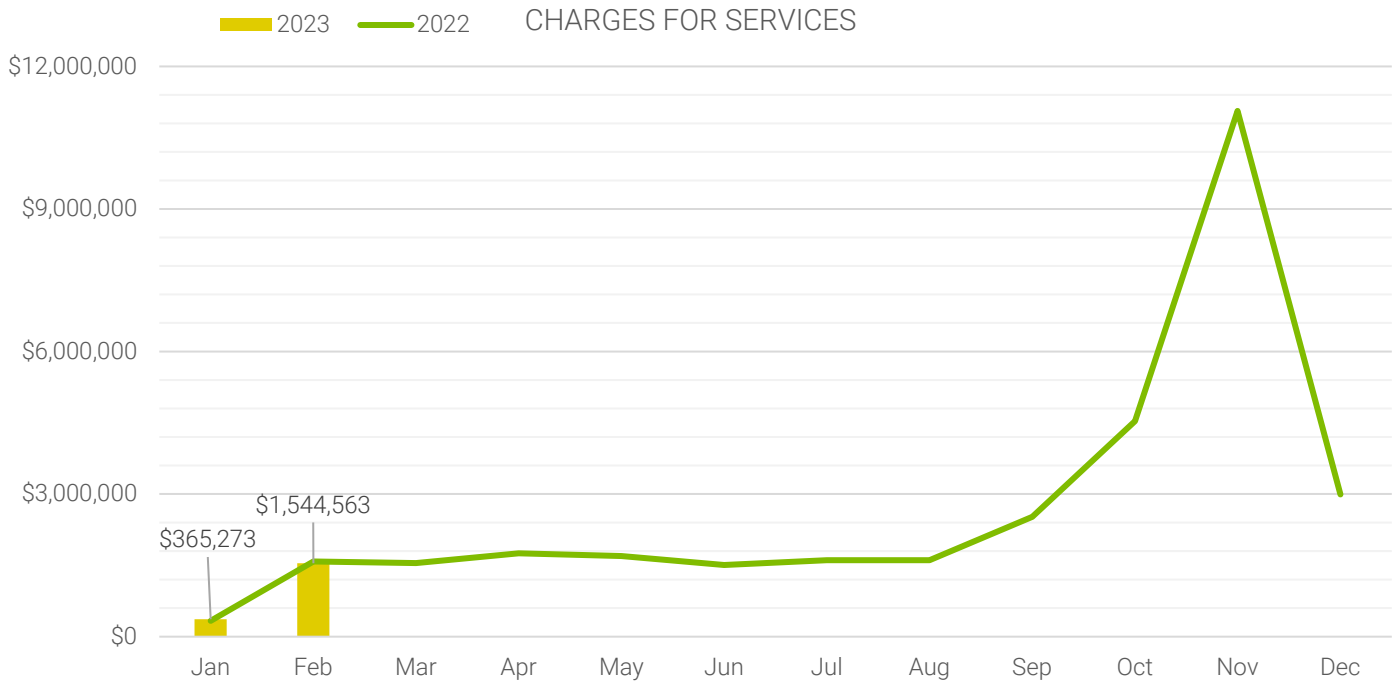
2024 Budget Preparation

As part of the fiscal year 2024 budget process, departments and agencies received capital budget training in February and submitted vehicle replacement requests to Fleet Management for review in March. Departments and agencies will submit capital budget requests, including capital technology budgets and Capital Improvement Plan budgets, in April.

GENERAL FUND (PAGE 11)

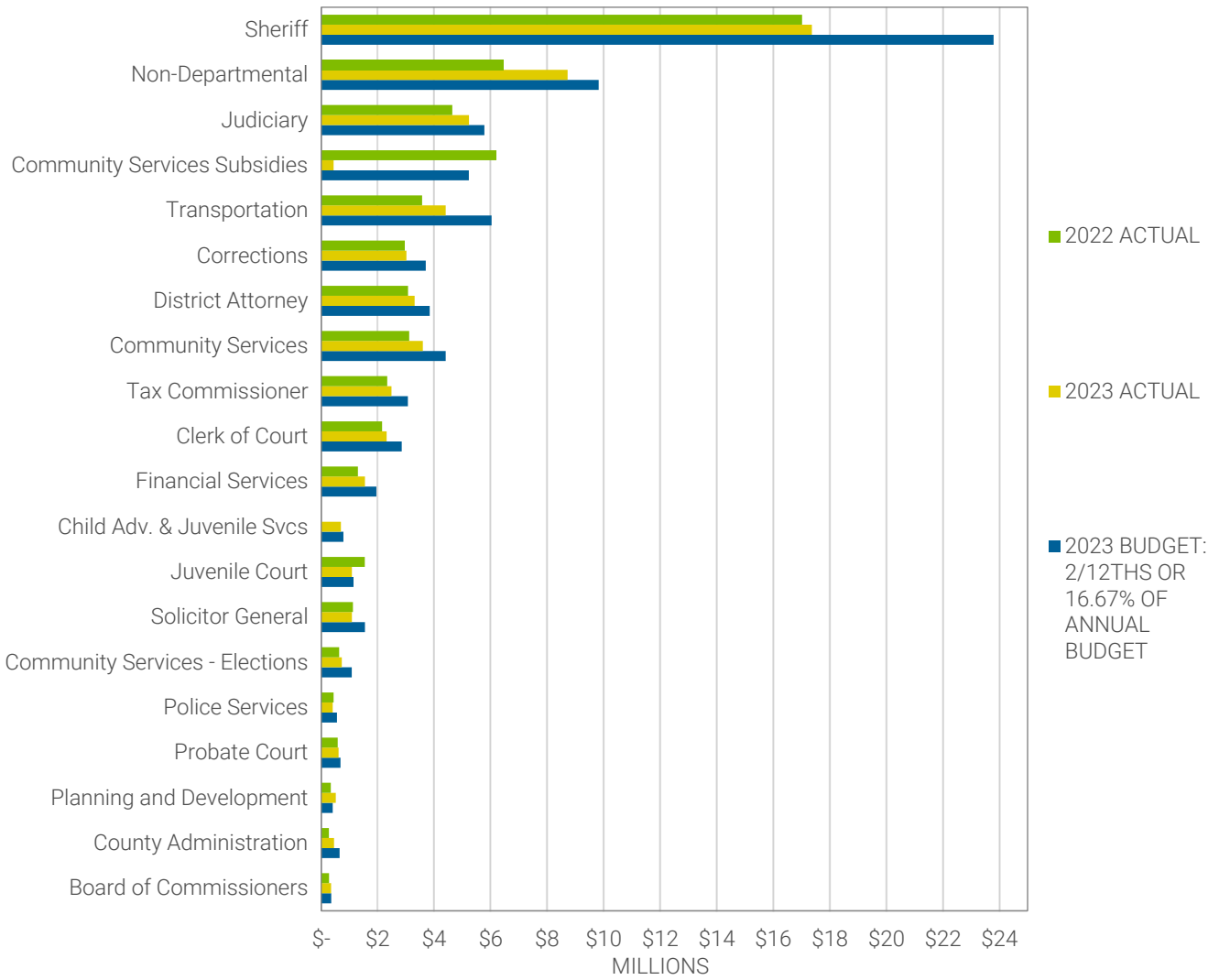
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health 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 February stayed consistent when compared to the same time last year.

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



Sheriff is significantly below budget due to vacancies and inmate medical expenses. Inmate medical invoices received and paid so far were for prior year services and were recorded in the prior year.

Non-Departmental expenditures are approximately \$2.3 million higher in comparison to last year. This is mainly due to increased contributions to Capital and Local Transit.

Community Services subsidies expenditures appear significantly under budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of when subsidy payments and payments to other agencies are made. Community services subsidy payments are generally paid quarterly. In 2022, most of the first quarter subsidy payments were made in February.

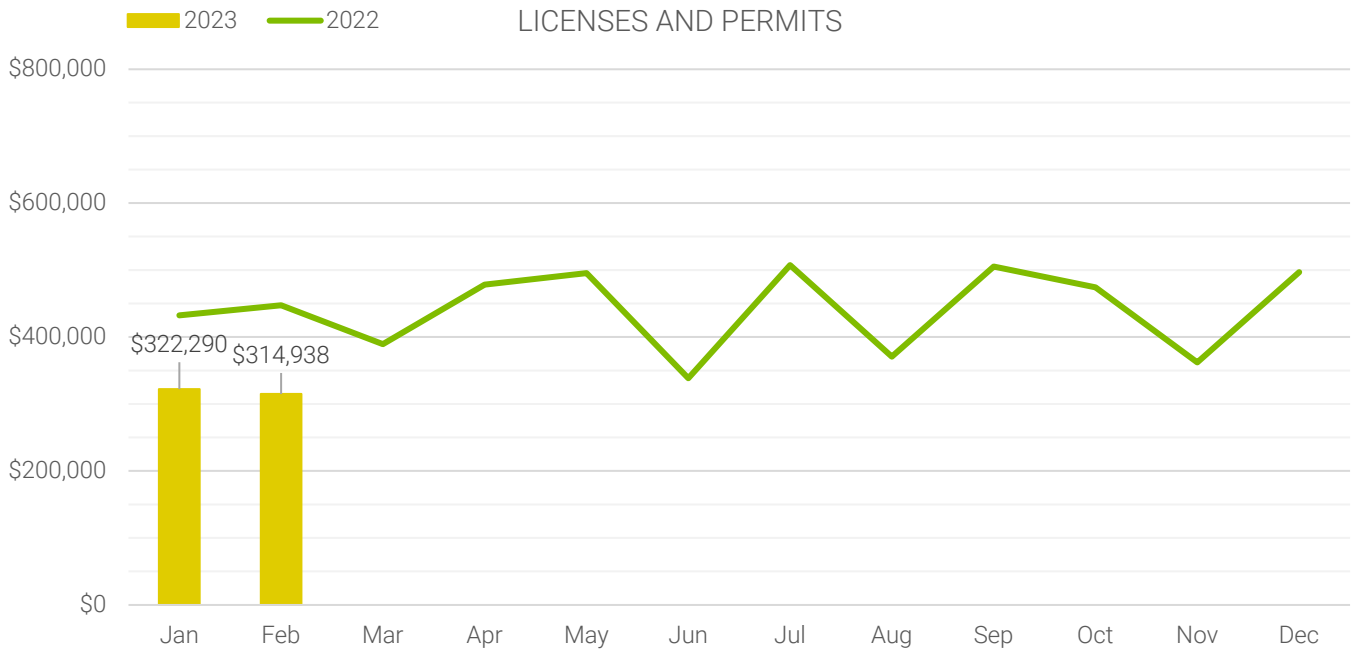
The Department of Child Advocacy & Juvenile Services was created by the Board of Commissioners in May 2022. Before this, the expenses were reported under Juvenile Court.

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.

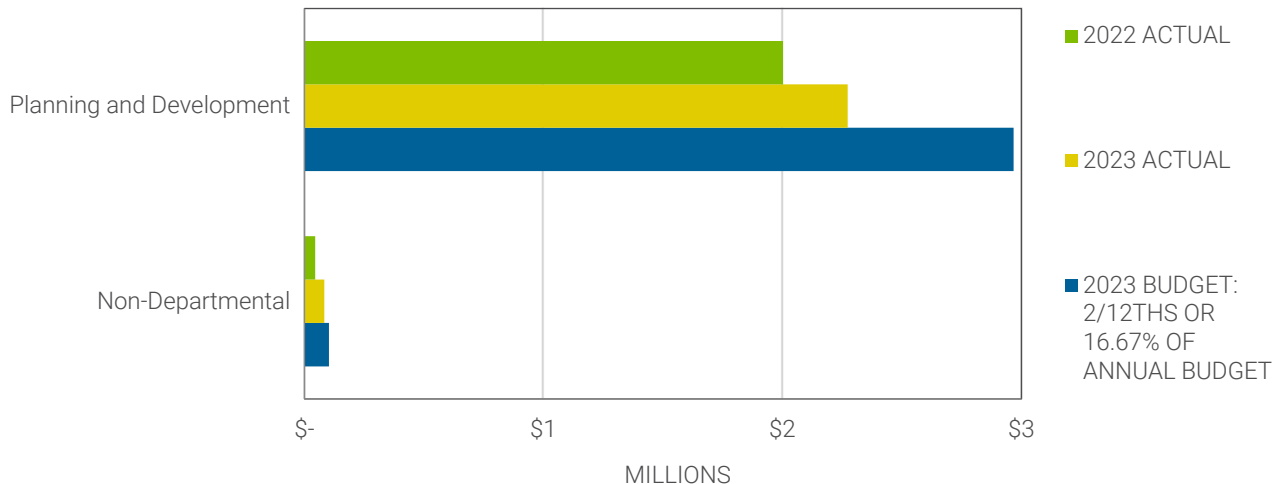
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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 Service 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. Through February, Licenses and Permits revenue is down approximately \$243,000. This is primarily due to fewer commercial building permits issued compared to last year at this time.



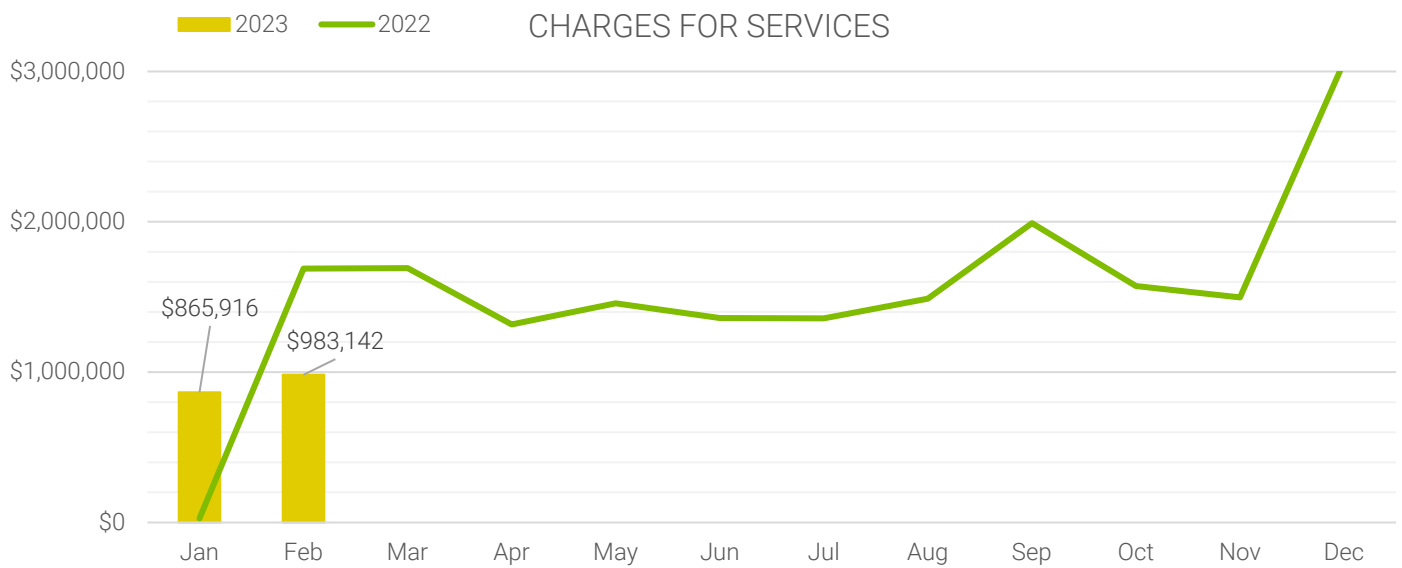
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2022 – 2023 YTD EXPENDITURES



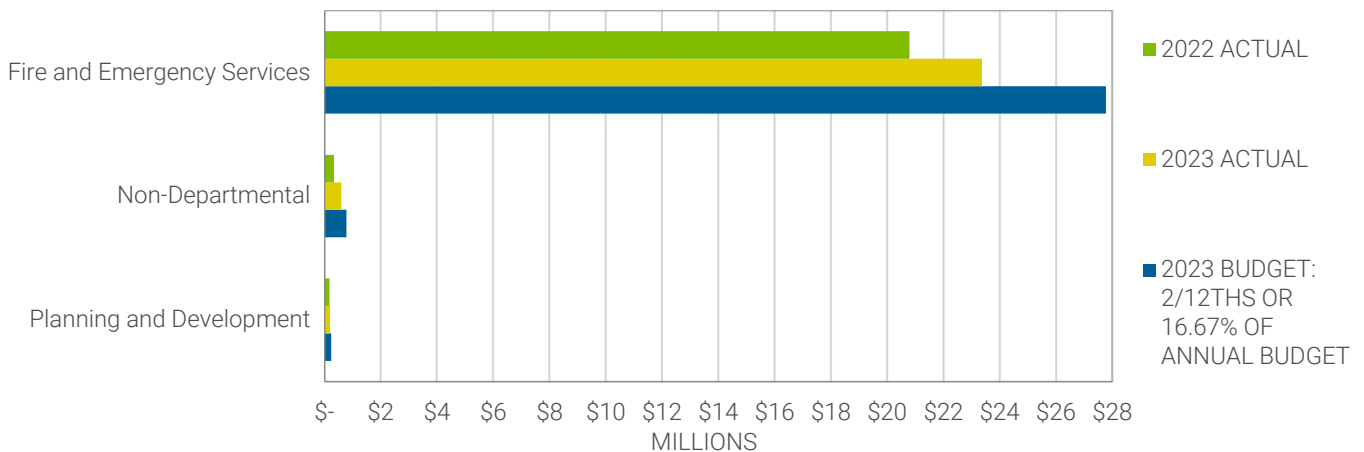
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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 through February are up approximately \$133,000 when compared to the same time last year. This is mainly attributed to increased payments received from the federal government to supplement Medicaid payments for ambulance services. The County received the first payment of 2023 in January as opposed to February in the prior year. As shown in the chart, this caused a noticeable timing variance between both months.



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



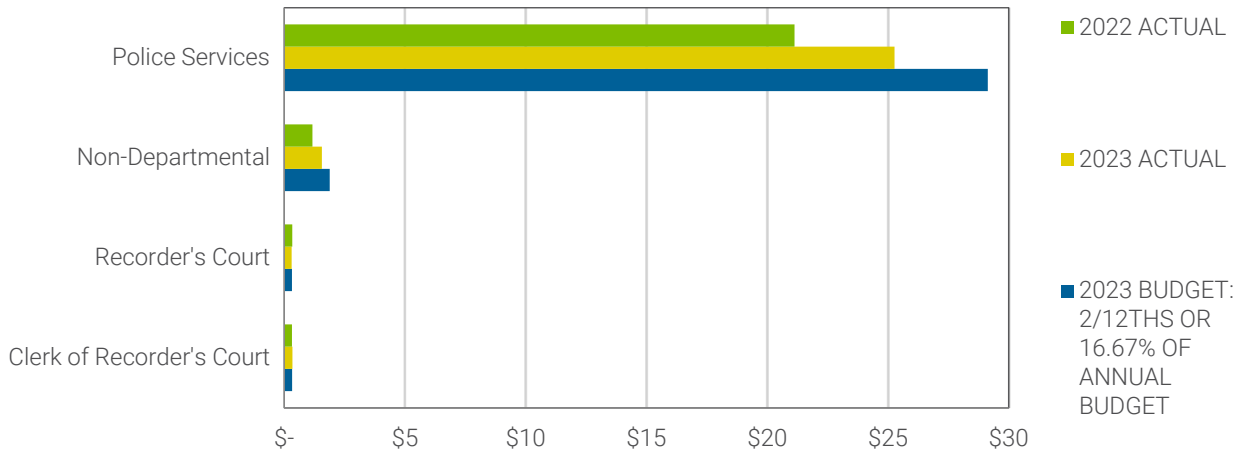
POLICE SERVICES DISTRICT FUND (PAGE 16)

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 February 2023, Fines and Forfeitures are up approximately \$169,000 compared to 2022 due to increased collections from the school zone automated speed detection program as well as citations.



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



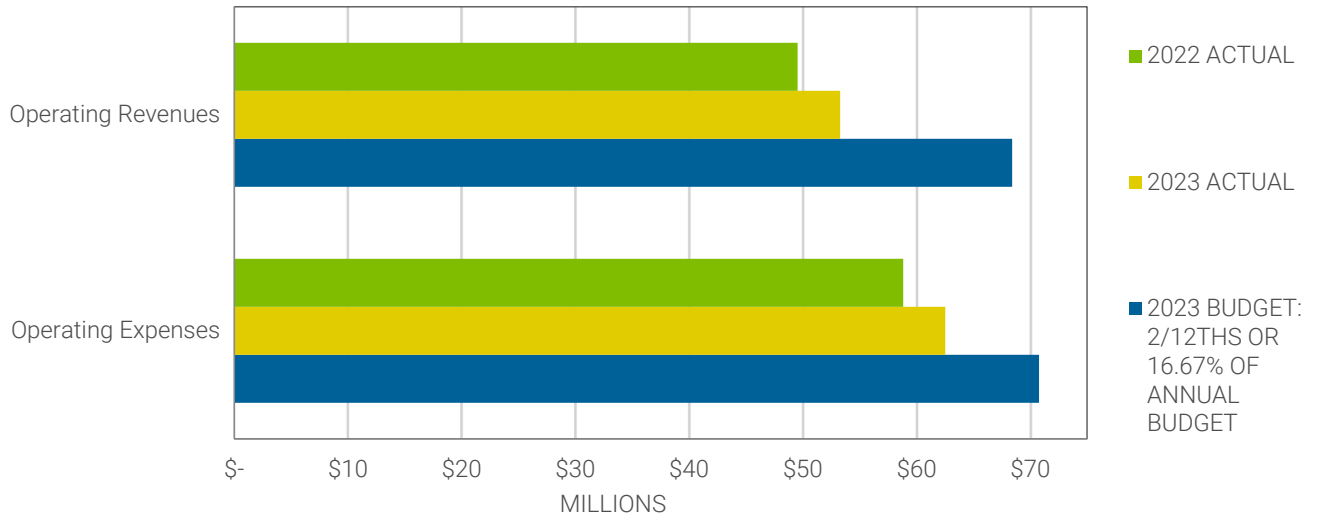
Solicitor General is too small to appear in the chart.

Police Services expenses are up approximately \$4.1 million when compared to last year. This is primarily due to higher personnel costs, increased contributions for vehicle replacement, 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
FEBRUARY 2022 – 2023 YTD REVENUES AND EXPENSES



Year-to-date Water and Sewer revenues are up approximately \$3.7 million, or 7.6 percent, from last year. The increase is primarily due to the rate increase on the sewer base charge that went into effect in January as well as increased consumption. Contributions and Donations decreased by approximately \$1 million, or 21.8 percent, in comparison to last year. This is mainly due to fewer and smaller meters sold this year.

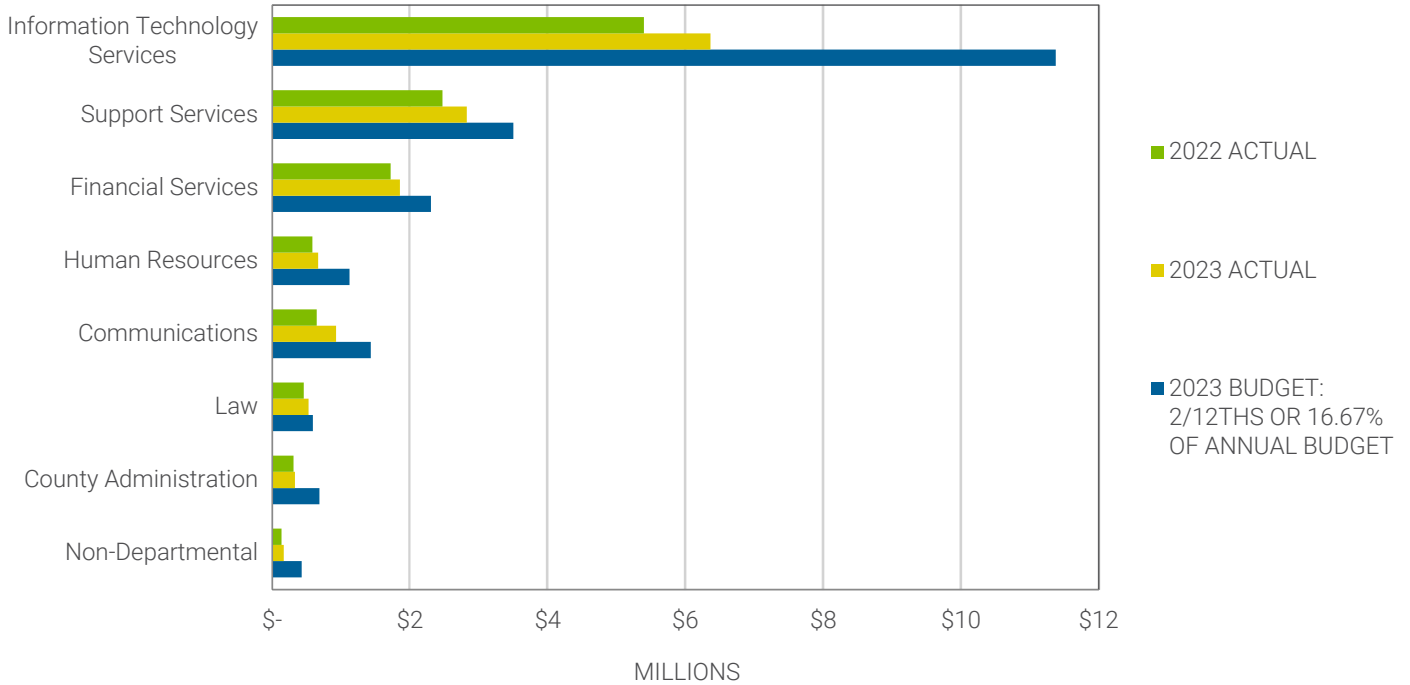
Revenues are approximately \$15.1 million, or 22.1 percent, under budget. This is primarily because a large portion of the revenue received in January was for services provided in December and was recorded in 2022. This will cause revenues to appear understated when compared to the budget until year-end.

Year-to-date, Water and Sewer expenses are up approximately \$3.7 million, or 6.3 percent, compared to last year. This is mainly due to higher personnel services and increased chemical, biosolids, and disposal costs. However, expenses in the Water and Sewer Operating Fund are approximately \$8.2 million, or 11.6 percent, under budget. This is mainly due to underutilization in areas such as professional services, repairs and maintenance, and utility costs, all of which will have higher demand later in the 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.

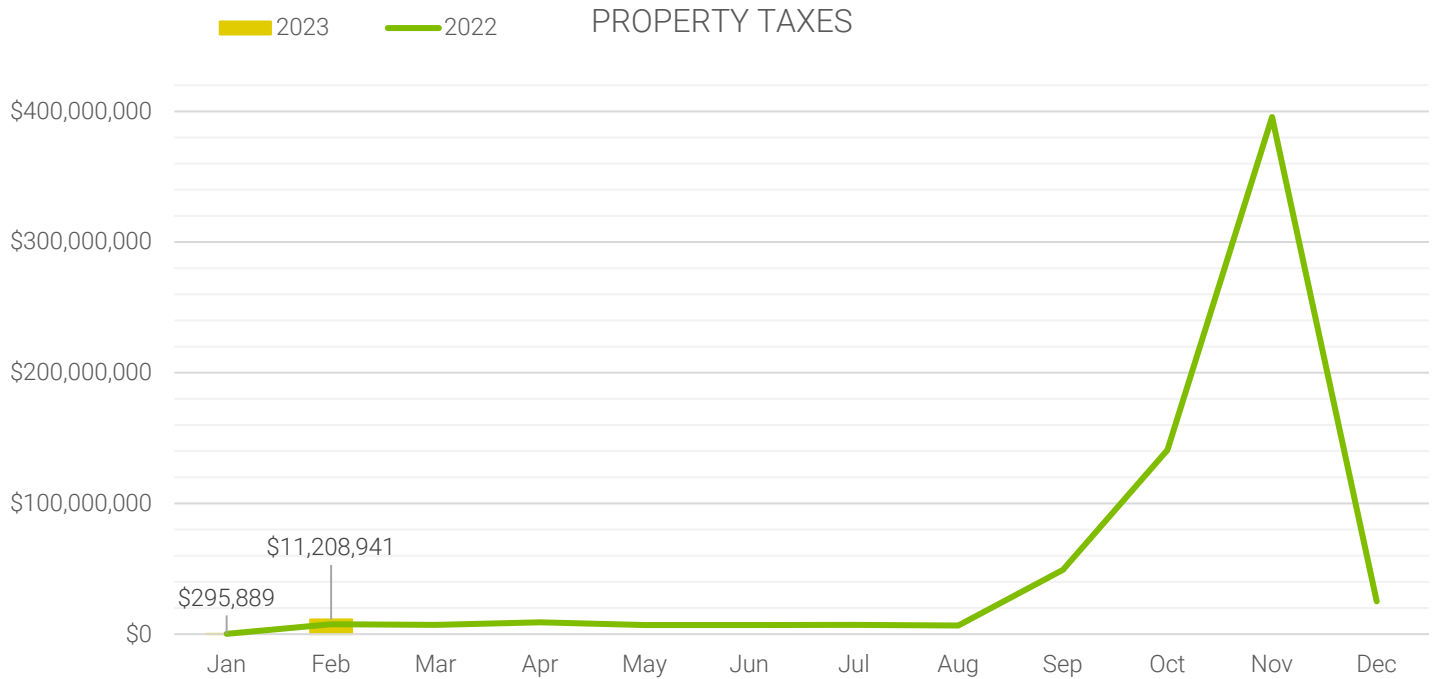
ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2022 – 2023 YTD EXPENSES



Information Technology Services' expenses through February are up approximately \$968,000, or 17.9 percent, compared to last year. This is primarily due to increased costs of license and support agreements and purchases of IT equipment. However, ITS expenses are approximately \$5 million under budget. This variance is primarily attributable to lower expenses in areas such as technological outsourced services, professional services, and computer supplies, all of which will 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 February are up by approximately \$3.5 million, or 44 percent when compared to the same time last year mainly due to prior year collections as appeals are resolved.

Risk Management Fund Net Position

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

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 229,575,548	\$ 229,575,548	\$ 229,575,548			
Revenues:						
Taxes	\$ 413,318,092	\$ 413,318,092	\$ 24,039,992	5.82%	\$ 22,192,308	6.21%
Licenses and Permits	5,263,365	5,263,365	1,069,481	20.32%	1,042,944	20.06%
Intergovernmental	4,012,581	4,012,581	350,751	8.74%	457,767	11.25%
Charges for Services	31,466,356	31,466,356	1,909,836	6.07%	1,910,474	6.18%
Fines and Forfeitures	3,201,175	3,201,175	299,697	9.36%	313,614	13.12%
Investment Income	1,173,830	1,173,830	1,408,130	119.96%	65,861	26.56%
Contributions and Donations	87,250	87,250	3,413	3.91%	7,987	9.15%
Miscellaneous	1,763,192	1,763,192	273,451	15.51%	394,773	24.91%
Other Financing Sources	-	-	28,051	-	4,650	-
Revenues without Use of Fund Balance	460,285,841	460,285,841	29,382,802	6.38%	26,390,378	6.57%
Use of Fund Balance	6,025,201	6,025,201	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 466,311,042	\$ 466,311,042	\$ 29,382,802	6.30%	\$ 26,390,378	6.24%
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,120,731	\$ 350,824	16.54%	\$ 279,117	15.42%
County Administration	3,920,202	3,920,202	454,580	11.60%	275,098	9.03%
Financial Services	11,728,246	11,728,246	1,549,219	13.21%	1,297,946	11.91%
Tax Commissioner	18,396,689	18,396,689	2,486,572	13.52%	2,336,728	14.31%
Transportation	36,189,397	36,189,397	4,404,248	12.17%	3,570,878	12.06%
Planning and Development	2,430,648	2,430,648	514,458	21.17%	341,196	13.78%
Police Services	3,339,838	3,339,838	408,555	12.23%	438,152	11.49%
Corrections	22,101,964	22,189,964	3,016,475	13.59%	2,957,133	14.20%
Community Services	26,438,943	26,438,943	3,596,265	13.60%	3,112,661	14.11%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,182,442	295,611	25.00%	267,317	24.54%
Board of Health	2,500,000	2,500,000	-	0.00%	518,660	25.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	58,772	25.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	165,160	25.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	7,358	7,358	-	0.00%	-	0.00%
HealthCare Initiative	400,000	400,000	-	0.00%	-	-
HomeFirst Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	144,074	11.71%	80,945	6.31%
Library Subsidy	22,901,495	22,901,495	-	0.00%	4,850,374	25.00%
Mental Health	1,043,341	1,043,341	-	0.00%	260,835	25.00%
Total Community Services Subsidies	31,360,301	31,360,301	439,684	1.40%	6,202,062	22.89%
Community Services - Elections	6,477,376	6,477,376	728,338	11.24%	635,820	2.65%
Juvenile Court	6,066,954	6,874,454	1,085,754	15.79%	1,541,447	15.55%

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Child Advocacy & Juvenile Services	4,693,660	4,707,160	696,157	14.79%	-	-
Sheriff	141,999,004	142,791,004	17,363,555	12.16%	17,019,445	13.47%
Clerk of Court	17,089,628	17,089,628	2,316,526	13.56%	2,154,303	14.12%
Judiciary	31,173,535	34,652,735	5,232,657	15.10%	4,638,681	15.61%
Probate Court	3,947,380	4,090,680	616,624	15.07%	581,897	14.88%
District Attorney	23,044,949	23,044,949	3,309,009	14.36%	3,075,506	15.01%
Solicitor General	9,288,824	9,288,824	1,088,651	11.72%	1,122,631	14.01%
Support Services	255,112	255,112	113,536	44.50%	110,751	43.10%
Non-Departmental:						
Contingency	1,628,000	1,571,092	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	150,000	16.67%	108,333	16.67%
Contribution to Capital	23,716,495	23,716,495	3,952,749	16.67%	3,013,939	16.67%
Contribution to Local Transit	18,500,000	18,500,000	3,083,333	16.67%	2,016,667	16.67%
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	414,580	24.22%	259,191	16.56%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	175,000	175,000	19,170	10.95%	16,800	9.60%
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	3,355,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,760,000	880,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	83,113	2.39%	11,069	0.34%
Other Governmental Agencies	115,000	115,000	10,047	8.74%	9,398	1.82%
Other Miscellaneous	204,000	204,000	6,767	3.32%	7,345	7.35%
Total Non-Departmental	64,247,661	58,924,161	8,719,759	14.80%	6,442,742	13.75%
TOTAL APPROPRIATIONS	\$ 466,311,042	\$ 466,311,042	\$ 58,491,446	12.54%	\$ 58,134,194	13.75%
Projected Fund Balance December 31	\$ 223,550,347	\$ 223,550,347				
Estimated Fund Balance as of Report Date			\$ 200,466,904			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 14,044,491	\$ 14,044,491	\$ 14,044,491			
Revenues:						
Taxes	\$ 10,722,515	\$ 10,722,515	\$ 94,980	0.89%	\$ 60,692	0.65%
Licenses and Permits	4,933,120	4,933,120	637,228	12.92%	879,873	23.45%
Intergovernmental	45,000	45,000	3,722	8.27%	8,522	14.93%
Charges for Services	1,002,275	1,002,275	101,697	10.15%	179,738	23.01%
Investment Income	103,209	103,209	97,168	94.15%	9,710	19.39%
Miscellaneous	-	-	-	-	7,028	-
Revenues without Use of Fund Balance	16,806,119	16,806,119	934,795	5.56%	1,145,563	8.22%
Use of Fund Balance	1,616,839	1,616,839	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,422,958	\$ 18,422,958	\$ 934,795	5.07%	\$ 1,145,563	7.52%
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 17,807,958	\$ 2,273,631	12.77%	\$ 2,002,922	13.58%
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	83,333	15.55%	44,833	12.65%
Total Non-Departmental	615,000	615,000	83,333	13.55%	44,833	9.27%
TOTAL APPROPRIATIONS	\$ 18,422,958	\$ 18,422,958	\$ 2,356,964	12.79%	\$ 2,047,755	13.44%
Projected Fund Balance December 31	\$ 12,427,652	\$ 12,427,652				
Estimated Fund Balance as of Report Date			\$ 12,622,322			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 81,814,202	\$ 81,814,202	\$ 81,814,202			
Revenues:						
Taxes	\$ 143,376,500	\$ 143,376,500	\$ 1,227,004	0.86%	\$ 793,123	0.64%
Licenses and Permits	1,070,000	1,070,000	162,744	15.21%	195,660	21.43%
Intergovernmental	584,000	584,000	49,395	8.46%	106,973	14.49%
Charges for Services	16,287,660	16,287,660	1,849,058	11.35%	1,716,250	10.54%
Investment Income	346,506	346,506	552,502	159.45%	21,057	21.06%
Contributions and Donations	-	-	500	-	500	-
Miscellaneous	3,000	3,000	242	8.07%	70,748	3,537.40%
Revenues without Use of Fund Balance	161,667,666	161,667,666	3,841,445	2.38%	2,904,311	2.05%
Use of Fund Balance	11,136,302	11,136,302	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 172,803,968	\$ 172,803,968	\$ 3,841,445	2.22%	\$ 2,904,311	1.94%
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,428,220	\$ 198,398	13.89%	\$ 174,208	15.64%
Fire and Emergency Services	166,723,946	166,723,946	23,379,740	14.02%	20,797,595	14.33%
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	595,134	15.20%	333,333	11.42%
Total Non-Departmental	4,651,802	4,651,802	595,134	12.79%	333,333	10.31%
TOTAL APPROPRIATIONS	\$ 172,803,968	\$ 172,803,968	\$ 24,173,272	13.99%	\$ 21,305,136	14.25%
Projected Fund Balance December 31	\$ 70,677,900	\$ 70,677,900				
Estimated Fund Balance as of Report Date			\$ 61,482,375			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 5,378	\$ 2,233	41.52%	\$ 82	5.38%
Revenues without Use of Fund Balance	5,378	5,378	2,233	41.52%	82	5.38%
Use of Fund Balance	71,864	71,864	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,242	\$ 2,233	2.89%	\$ 82	0.13%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,242	\$ 70	0.09%	\$ 63	0.10%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,242	\$ 70	0.09%	\$ 63	0.10%
Projected Fund Balance December 31	\$ 466,891	\$ 466,891				
Estimated Fund Balance as of Report Date			\$ 540,918			

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Police Services District Fund (106)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 107,471,422	\$ 107,471,422	\$ 107,471,422			
Revenues:						
Taxes	\$ 106,680,192	\$ 106,680,192	\$ 927,714	0.87%	\$ 600,984	0.66%
Insurance Premium Taxes	51,705,000	51,705,000	-	0.00%	-	0.00%
Intergovernmental	276,000	276,000	37,239	13.49%	78,199	22.34%
Charges for Services	2,001,000	2,001,000	216,019	10.80%	112,962	13.65%
Fines and Forfeitures	13,547,506	13,547,506	745,593	5.50%	576,255	5.31%
Investment Income	514,989	514,989	654,565	127.10%	30,722	18.29%
Miscellaneous	477,388	477,388	113,632	23.80%	110,572	36.47%
Revenues without Use of Fund Balance	175,202,075	175,202,075	2,694,762	1.54%	1,509,694	1.01%
Use of Fund Balance	15,672,686	15,672,686	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 190,874,761	\$ 190,874,761	\$ 2,694,762	1.41%	\$ 1,509,694	0.93%
Appropriations:						
Police Services	\$ 174,717,077	\$ 174,817,077	\$ 25,271,658	14.46%	\$ 21,133,403	14.26%
Recorder's Court	1,788,445	1,922,145	305,240	15.88%	334,868	16.47%
Solicitor General	858,513	863,513	95,058	11.01%	85,111	8.74%
Clerk of Recorder's Court	1,972,925	1,972,925	337,723	17.12%	318,227	17.28%
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	1,560,167	14.90%	1,169,583	14.42%
Total Non-Departmental	11,537,801	11,299,101	1,560,167	13.81%	1,169,583	13.78%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 190,874,761	\$ 27,569,847	14.44%	\$ 23,041,192	14.27%
Projected Fund Balance December 31	\$ 91,798,736	\$ 91,798,736				
Estimated Fund Balance as of Report Date			\$ 82,596,337			

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Recreation Fund (105)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 29,315,623	\$ 29,315,623	\$ 29,315,623			
Revenues:						
Taxes	\$ 45,577,378	\$ 45,577,378	\$ 386,588	0.85%	\$ 249,830	0.64%
Intergovernmental	182,000	182,000	15,542	8.54%	33,552	14.59%
Charges for Services	4,345,723	4,345,723	684,047	15.74%	426,072	9.10%
Investment Income	129,363	129,363	186,697	144.32%	11,912	22.14%
Contributions and Donations	400	400	22	5.50%	-	0.00%
Miscellaneous	2,446,497	2,446,497	463,533	18.95%	259,723	10.76%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 52,703,291	\$ 52,703,291	\$ 1,736,429	3.29%	\$ 981,089	1.94%
Appropriations:						
Community Services	\$ 50,154,729	\$ 50,154,729	\$ 6,494,331	12.95%	\$ 5,510,756	11.42%
Support Services	35,440	35,440	3,235	9.13%	760	2.20%
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	104,991	11.50%	372,115	16.56%
Total Non-Departmental	1,025,943	1,025,943	104,991	10.23%	372,115	16.09%
Appropriations without Contribution to Fund Balance	51,216,112	51,216,112	6,602,557	12.89%	5,883,631	11.63%
Contribution to Fund Balance	1,487,179	1,487,179	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 52,703,291	\$ 52,703,291	\$ 6,602,557	12.53%	\$ 5,883,631	11.63%
Projected Fund Balance December 31	\$ 30,802,802	\$ 30,802,802				
Estimated Fund Balance as of Report Date			\$ 24,449,495			

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Economic Development Tax Fund (160)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 13,424,387	\$ 116,299	0.87%	\$ 73,555	0.64%
Intergovernmental	55,000	55,000	4,661	8.47%	10,066	14.38%
Investment Income	-	-	90,684	-	636	-
Revenues without Use of Fund Balance	13,479,387	13,479,387	211,644	1.57%	84,257	0.72%
Use of Fund Balance	4,636,513	4,636,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,115,900	\$ 211,644	1.17%	\$ 84,257	0.57%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,115,900	\$ 1,820,611	10.05%	\$ 3,100,606	21.00%
Total Non-Departmental	18,115,900	18,115,900	1,820,611	10.05%	3,100,606	21.00%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,115,900	\$ 1,820,611	10.05%	\$ 3,100,606	21.00%
Projected Fund Balance December 31	\$ 8,537,020	\$ 8,537,020				
Estimated Fund Balance as of Report Date			\$ 11,564,566			

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Gwinnett Place TAD Fund (165)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ -	\$ 23,563	-	\$ 20,083	-
Investment Income	-	-	31,278	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 54,841	-	\$ 20,083	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,007,887	\$ 5,007,887				
Estimated Fund Balance as of Report Date			\$ 5,062,728			

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Indian Trail TAD Fund (162)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ -	\$ 109,749	-	\$ 7,143	-
Investment Income	-	-	28,172	-	2,141	-
TOTAL REVENUES	\$ -	\$ -	\$ 137,921	-	\$ 9,284	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,569,025	\$ 5,569,025				
Estimated Fund Balance as of Report Date			\$ 5,706,946			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ -	\$ 274,637	-	\$ 35,167	-
Investment Income	-	-	117,335	-	2,996	-
TOTAL REVENUES	\$ -	\$ -	\$ 391,972	-	\$ 38,163	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 18,047,905	\$ 18,047,905				
Estimated Fund Balance as of Report Date			\$ 18,439,877			

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Lake Lucerne TAD Fund (164)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ -	\$ 18,012	-	\$ 2,360	-
Investment Income	-	-	3,555	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 21,567	-	\$ 2,360	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,447,956	\$ 1,447,956				
Estimated Fund Balance as of Report Date			\$ 1,469,523			

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Park Place TAD Fund (163)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ 51,088	-
Investment Income	-	-	24,802	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 24,802	-	\$ 51,088	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,977,346	\$ 3,977,346				
Estimated Fund Balance as of Report Date			\$ 4,002,148			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ -	\$ 191,792	-	\$ 142,718	-
Investment Income	-	-	25,329	-	440	-
Revenues without Use of Fund Balance	-	-	217,121	-	143,158	-
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>\$ 217,121</u>	4.91%	<u>\$ 143,158</u>	2.00%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 4,418,094	\$ 15,000	0.34%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 15,000</u>	0.34%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 6,401,239	\$ 4,993,271				
Estimated Fund Balance as of Report Date			\$ 9,613,486			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 48,681	-	\$ 1,065	-
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>\$ 48,681</u>	1.95%	<u>\$ 1,065</u>	0.04%
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				
Estimated Fund Balance as of Report Date			\$ 164,989			

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Speed Hump Fund (003)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 547,952	\$ 547,952	\$ 547,952			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ 706	0.50%	\$ 258	0.20%
Investment Income	6,620	6,620	4,146	62.63%	1,435	62.77%
Revenues without Use of Fund Balance	148,620	148,620	4,852	3.26%	1,693	1.26%
Use of Fund Balance	383,459	383,459	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 532,079	\$ 532,079	\$ 4,852	0.91%	\$ 1,693	0.39%
Appropriations:						
Transportation	\$ 532,079	\$ 532,079	\$ 67,448	12.68%	\$ 2,086	0.48%
TOTAL APPROPRIATIONS	\$ 532,079	\$ 532,079	\$ 67,448	12.68%	\$ 2,086	0.48%
Projected Fund Balance December 31	\$ 164,493	\$ 164,493				
Estimated Fund Balance as of Report Date			\$ 485,356			

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Street Lighting Fund (002)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,186,827	\$ 44,278	0.48%	\$ 16,605	0.18%
Investment Income	-	-	19,370	-	5	-
TOTAL REVENUES	<u>\$ 9,186,827</u>	<u>\$ 9,186,827</u>	<u>\$ 63,648</u>	0.69%	<u>\$ 16,610</u>	0.18%
Appropriations:						
Transportation	\$ 8,700,050	\$ 8,700,050	\$ 790,299	9.08%	\$ 732,702	8.60%
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	790,299	9.07%	732,702	8.58%
Contribution to Fund Balance	476,777	476,777	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,186,827</u>	<u>\$ 9,186,827</u>	<u>\$ 790,299</u>	8.60%	<u>\$ 732,702</u>	8.03%
Projected Fund Balance December 31	\$ 3,043,928	\$ 3,043,928				
Estimated Fund Balance as of Report Date			\$ 1,840,500			

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Authority Imaging Fund (020)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 69,794	7.50%	\$ 154,408	18.18%
Investment Income	-	-	2,948	-	299	8.58%
Revenues without Use of Fund Balance	930,078	930,078	72,742	7.82%	154,707	18.14%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 72,742	4.85%	\$ 154,707	18.14%
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				
Estimated Fund Balance as of Report Date			\$ 5,845,337			

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Corrections Inmate Welfare Fund (085)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 18,955	13.44%	\$ 25,591	24.61%
Miscellaneous	16,000	16,000	1,936	12.10%	1,459	17.16%
TOTAL REVENUES	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 20,891</u>	13.31%	<u>\$ 27,050</u>	7.34%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 2,169	2.09%	\$ 57,471	15.60%
Appropriations without Contribution to Fund Balance	103,859	103,859	2,169	2.09%	57,471	15.60%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 2,169</u>	1.38%	<u>\$ 57,471</u>	15.60%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Estimated Fund Balance as of Report Date			\$ 356,302			

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Crime Victims Assistance Fund (075)

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices.

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 50% Solicitor and 50% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 50% Solicitor and 50% District Attorney
- Interest Earned Dividends - 50% Solicitor and 50% District Attorney

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ 36,355	6.18%	\$ 44,177	6.65%
Investment Income	-	-	646	-	10	-
Miscellaneous	-	-	-	-	627	-
Revenues without Use of Fund Balance	587,931	587,931	37,001	6.29%	44,814	6.74%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 721,894	\$ 721,894	\$ 37,001	5.13%	\$ 44,814	6.00%
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 55,401	15.85%	\$ 61,929	14.75%
Solicitor General	362,368	362,368	23,631	6.52%	34,593	10.91%
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	\$ 79,032	10.95%	\$ 96,522	12.92%
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Estimated Fund Balance as of Report Date			\$ 329,001			

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 02/28/2023	Actuals YTD as of 02/28/2023		Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 262,528	\$ 262,528	\$ 262,528			
Revenues:						
Use of Fund Balance	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Estimated Fund Balance as of Report Date			\$ 262,528			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Estimated Fund Balance as of Report Date			\$ 52,972			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

E-911 Fund (095)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 36,361,092	\$ 36,361,092	\$ 36,361,092			
Revenues:						
Charges for Services	\$ 23,130,216	\$ 23,130,216	\$ -	0.00%	\$ -	0.00%
Investment Income	361,575	361,575	156,781	43.36%	31,831	29.18%
Miscellaneous	-	-	-	-	6,112	-
Revenues without Use of Fund Balance	23,491,791	23,491,791	156,781	0.67%	37,943	0.17%
Use of Fund Balance	3,338,464	3,338,464	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 26,830,255	\$ 26,830,255	\$ 156,781	0.58%	\$ 37,943	0.16%
Appropriations:						
Police Services	\$ 23,409,969	\$ 23,409,969	\$ 3,049,333	13.03%	\$ 2,742,466	13.00%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,792,286	-	0.00%	-	0.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 26,830,255	\$ 26,830,255	\$ 3,049,333	11.37%	\$ 2,742,466	11.29%
Projected Fund Balance December 31	\$ 33,022,628	\$ 33,022,628				
Estimated Fund Balance as of Report Date			\$ 33,468,540			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 6,757	22.52%	\$ 2,645	4.92%
Revenues without Use of Fund Balance	30,000	30,000	6,757	22.52%	2,645	4.92%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
TOTAL REVENUES	\$ 55,100	\$ 55,100	\$ 6,757	12.26%	\$ 2,645	4.92%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 1,755	3.19%	\$ 5,250	12.47%
TOTAL APPROPRIATIONS	\$ 55,100	\$ 55,100	\$ 1,755	3.19%	\$ 5,250	9.76%
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Estimated Fund Balance as of Report Date			\$ 248,056			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ -	\$ 8,867	-	\$ -	-
Miscellaneous	-	-	170,308	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,175</u>	-	<u>\$ -</u>	-
Appropriations:						
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,397,441				
Estimated Fund Balance as of Report Date			\$ 1,576,616			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 16,775	\$ 16,775	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	16,775	16,775	100.00%	-	-
Use of Fund Balance	302,239	285,464	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 302,239	\$ 302,239	\$ 16,775	5.55%	\$ -	0.00%
Appropriations:						
Police Services	\$ 302,239	\$ 302,239	\$ 9,706	3.21%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 302,239	\$ 302,239	\$ 9,706	3.21%	\$ -	0.00%
Projected Fund Balance December 31	\$ 811,051	\$ 827,826				
Estimated Fund Balance as of Report Date			\$ 1,120,359			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023		Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ 46,112	\$ 46,112	100.00%	\$ 4,051	100.00%
Revenues without Use of Fund Balance	-	46,112	46,112	100.00%	4,051	100.00%
Use of Fund Balance	512,866	466,754	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 512,866</u>	<u>\$ 512,866</u>	<u>\$ 46,112</u>	8.99%	<u>\$ 4,051</u>	0.53%
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ 20,000	3.90%	\$ 33,243	4.33%
TOTAL APPROPRIATIONS	<u>\$ 512,866</u>	<u>\$ 512,866</u>	<u>\$ 20,000</u>	3.90%	<u>\$ 33,243</u>	4.33%
Projected Fund Balance December 31	\$ 452,581	\$ 498,693				
Estimated Fund Balance as of Report Date			\$ 991,559			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 83,436	15.10%	\$ 73,651	18.41%
Investment Income	-	-	15,308	-	3,980	-
Revenues without Use of Fund Balance	552,609	552,609	98,744	17.87%	77,631	19.41%
Use of Fund Balance	139,141	139,141	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 691,750	\$ 691,750	\$ 98,744	14.27%	\$ 77,631	15.53%
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 21,035	3.04%	\$ 27,266	5.45%
TOTAL APPROPRIATIONS	\$ 691,750	\$ 691,750	\$ 21,035	3.04%	\$ 27,266	5.45%
Projected Fund Balance December 31	\$ 3,956,730	\$ 3,956,730				
Estimated Fund Balance as of Report Date			\$ 4,173,580			

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 02/28/2023	Actuals YTD as of 02/28/2023		Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,217	\$ 9,217	100.00%	\$ 94,025	-
Revenues without Use of Fund Balance	-	9,217	9,217	100.00%	94,025	-
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 140,000</u>	<u>\$ 149,217</u>	<u>\$ 9,217</u>	6.18%	<u>\$ 94,025</u>	67.16%
Appropriations:						
Sheriff	\$ 140,000	\$ 149,217	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 140,000</u>	<u>\$ 149,217</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Estimated Fund Balance as of Report Date			\$ 577,405			

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 02/28/2023	Actuals YTD as of 02/28/2023		Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Estimated Fund Balance as of Report Date			\$ 190,302			

YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023		Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Investment Income	\$ -	\$ -	\$ 207	-	\$ 81	-
Revenues without Use of Fund Balance	-	-	207	-	81	-
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 70,000	\$ 207	0.30%	\$ 81	0.05%
Appropriations:						
Sheriff	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ 11,125	6.18%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ 11,125	6.18%
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Estimated Fund Balance as of Report Date			\$ 192,198			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 93,235	11.60%	\$ 67,177	8.96%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,155,000	1,155,000	-	0.00%	-	0.00%
Investment Income	12,412	12,412	8,843	71.25%	144	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,371,412</u>	<u>\$ 502,078</u>	21.17%	<u>\$ 467,321</u>	20.35%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,201,728	\$ 1,668,392	75.78%	\$ 1,644,168	76.32%
Appropriations without Contribution to Fund Balance	2,201,728	2,201,728	1,668,392	75.78%	1,644,168	76.32%
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>\$ 1,668,392</u>	70.35%	<u>\$ 1,644,168</u>	71.61%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,415,706				
Estimated Fund Balance as of Report Date			\$ 2,079,708			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
Investment Income	-	-	2,854	-	46	-
Revenues without Use of Fund Balance	15,000	15,000	2,854	19.03%	46	0.31%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 2,854	2.85%	\$ 46	0.05%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 397,150	\$ 397,150				
Estimated Fund Balance as of Report Date			\$ 485,004			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Fund Balance as of January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 11,628,500	\$ 1,072,955	9.23%	\$ 816,204	7.39%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	151,566	151,566	107,618	71.00%	11,876	-
Revenues without Use of Fund Balance	11,781,066	11,781,066	1,180,573	10.02%	828,080	7.49%
Use of Fund Balance	3,591,148	3,591,148	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,372,214	\$ 15,372,214	\$ 1,180,573	7.68%	\$ 828,080	5.45%
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ -	0.00%	\$ -	0.00%
Tourism	4,069,928	4,069,928	938,856	23.07%	1,315,779	33.70%
TOTAL APPROPRIATIONS	\$ 15,372,214	\$ 15,372,214	\$ 938,856	6.11%	\$ 1,315,779	8.65%
Projected Fund Balance December 31	\$ 25,098,441	\$ 25,098,441				
Estimated Fund Balance as of Report Date			\$ 28,931,306			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 1,234,420	\$ 1,234,420	\$ 1,234,420			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 28,557	17.10%	\$ 32,846	19.67%
Investment Income	-	-	4,102	-	24	-
Miscellaneous	790,000	790,000	244,425	30.94%	157,370	18.83%
Other Financing Sources	900,000	900,000	150,000	16.67%	108,333	16.67%
Revenues without Use of Net Position	1,857,000	1,857,000	427,084	23.00%	298,573	18.07%
Use of Net Position	427,846	427,846	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,284,846	\$ 2,284,846	\$ 427,084	18.69%	\$ 298,573	16.12%
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,274,846	\$ 302,327	13.29%	\$ 208,581	11.33%
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	\$ 2,284,846	\$ 302,327	13.23%	\$ 208,581	11.26%
Projected Net Position December 31	\$ 806,574	\$ 806,574				
Estimated Net Position as of Report Date			\$ 1,359,177			

* 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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ -	\$ 35,311	-	\$ 350	-
Miscellaneous	5,101,129	5,101,129	938,037	18.39%	789,053	20.10%
Other Financing Sources	2,200,000	2,200,000	-	0.00%	-	0.00%
Revenues without Use of Net Position	7,301,129	7,301,129	973,348	13.33%	789,403	9.14%
Use of Net Position	2,234,202	2,234,202	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,535,331	\$ 9,535,331	\$ 973,348	10.21%	\$ 789,403	8.98%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,535,331	\$ 505,864	5.31%	\$ 593,657	6.75%
Total Non-Departmental	9,535,331	9,535,331	505,864	5.31%	593,657	6.75%
TOTAL APPROPRIATIONS	\$ 9,535,331	\$ 9,535,331	\$ 505,864	5.31%	\$ 593,657	6.75%
Projected Net Position December 31	\$ 9,970,463	\$ 9,970,463				
Estimated Net Position as of Report Date			\$ 12,672,149			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 14,900,920	\$ 14,900,920	\$ 14,900,920			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 398,676	31.13%	\$ 258,369	19.67%
Investment Income	269,380	269,380	69,166	25.68%	12,288	16.06%
Miscellaneous	-	-	-	-	1,010	20.20%
Other Financing Sources	18,500,000	18,500,000	3,083,333	16.67%	2,016,667	16.67%
Revenues without Use of Net Position	20,050,208	20,050,208	3,551,175	17.71%	2,288,334	16.96%
Use of Net Position	11,819,222	11,819,222	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,869,430	\$ 31,869,430	\$ 3,551,175	11.14%	\$ 2,288,334	10.15%
Appropriations:						
Transportation*	\$ 31,859,430	\$ 31,859,430	\$ 2,204,347	6.92%	\$ 584,563	2.59%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,869,430	\$ 31,869,430	\$ 2,204,347	6.92%	\$ 584,563	2.59%
Projected Net Position December 31	\$ 3,081,698	\$ 3,081,698				
Estimated Net Position as of Report Date			\$ 16,247,748			

* 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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 448	0.05%	\$ 57,692	6.07%
Charges for Services	47,669,087	47,669,087	8,018,166	16.82%	7,404,724	16.86%
Investment Income	409,178	409,178	378,064	92.40%	59,568	30.17%
Miscellaneous	100	100	-	0.00%	924	924.00%
Revenues without Use of Net Position	49,028,365	49,028,365	8,396,678	17.13%	7,522,908	16.69%
Use of Net Position	8,496,697	8,496,697	-	0.00%	-	-
TOTAL REVENUES	\$ 57,525,062	\$ 57,525,062	\$ 8,396,678	14.60%	\$ 7,522,908	16.69%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,515,062	\$ 4,645,506	8.08%	\$ 3,439,345	7.69%
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	\$ 4,645,506	8.08%	\$ 3,439,345	7.63%
Projected Net Position December 31	\$ 18,163,080	\$ 18,163,080				
Estimated Net Position as of Report Date			\$ 30,410,949			

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

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Stormwater Operating Fund (590)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 13,789,758	\$ 13,789,758	\$ 13,789,758			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 214,018	0.68%	\$ 111,725	0.36%
Investment Income	47,129	47,129	128,511	272.68%	14,391	80.94%
Miscellaneous	-	-	-	-	4,639	-
Revenues without Use of Net Position	31,436,140	31,436,140	342,529	1.09%	130,755	0.42%
Use of Net Position	1,415,580	1,415,580	-	0.00%	-	-
TOTAL REVENUES	\$ 32,851,720	\$ 32,851,720	\$ 342,529	1.04%	\$ 130,755	0.42%
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,947,096	\$ 239,527	12.30%	\$ 193,469	15.91%
Water Resources*	30,786,624	30,786,624	2,939,192	9.55%	4,174,838	14.68%
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	\$ 32,851,720	\$ 3,178,719	9.68%	\$ 4,368,307	14.09%
Projected Net Position December 31	\$ 12,374,178	\$ 12,374,178				
Estimated Net Position as of Report Date			\$ 10,953,568			

* 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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 173,995,826	\$ 173,995,826	\$ 173,995,826			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 48,902,149	12.63%	\$ 44,635,835	12.50%
Investment Income	1,461,835	1,461,835	686,732	46.98%	132,975	22.05%
Contributions and Donations	21,769,507	21,769,507	3,693,481	16.97%	4,721,263	21.97%
Miscellaneous	50,000	50,000	7,879	15.76%	50,729	101.46%
Revenues without Use of Net Position	410,511,302	410,511,302	53,290,241	12.98%	49,540,802	13.06%
Use of Net Position	13,669,534	14,205,309	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 424,180,836	\$ 424,716,611	\$ 53,290,241	12.55%	\$ 49,540,802	12.31%
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,126,620	\$ 150,444	13.35%	\$ 146,992	15.59%
Water Resources*	422,441,216	422,976,991	62,392,291	14.75%	58,682,382	14.63%
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	\$ 424,716,611	\$ 62,542,735	14.73%	\$ 58,829,374	14.62%
Projected Net Position December 31	\$ 160,326,292	\$ 159,790,517				
Estimated Net Position as of Report Date			\$ 164,743,332			

* 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 02/28/2023	Actuals YTD as of 02/28/2023		Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 14,105,678	\$ 14,105,678	\$ 14,105,678			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 128,012,021	\$ 17,827,989	13.93%	\$ 14,534,843	13.21%
Investment Income	201,394	201,394	83,509	41.47%	29,109	20.56%
Miscellaneous	341,227	341,227	63,518	18.61%	102,533	36.29%
TOTAL REVENUES	\$ 128,554,642	\$ 128,554,642	\$ 17,975,016	13.98%	\$ 14,666,485	13.28%
Appropriations:						
Communications	\$ 8,582,631	\$ 8,582,631	\$ 926,220	10.79%	\$ 643,886	8.67%
County Administration	4,103,849	4,103,849	328,783	8.01%	308,006	14.48%
Financial Services	13,814,838	13,814,838	1,851,819	13.40%	1,716,819	13.76%
Human Resources	6,719,490	6,719,490	664,067	9.88%	581,719	11.04%
Information Technology Services	68,256,200	68,256,200	6,363,563	9.32%	5,395,345	9.14%
Law	3,525,576	3,525,576	526,254	14.93%	456,946	13.71%
Support Services	21,003,558	21,003,558	2,823,805	13.44%	2,471,402	12.66%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,545,500	165,161	6.49%	133,216	10.56%
Total Non-Departmental	2,548,500	2,548,500	165,161	6.48%	133,216	10.53%
TOTAL APPROPRIATIONS	\$ 128,554,642	\$ 128,554,642	\$ 13,649,672	10.62%	\$ 11,707,339	10.60%
Projected Net Position December 31	\$ 14,105,678	\$ 14,105,678				
Estimated Net Position as of Report Date			\$ 18,431,022			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 2,250,395	\$ 375,065	16.67%	\$ 291,667	16.67%
Investment Income	64,278	64,278	26,820	41.73%	4,544	17.22%
Revenues without Use of Net Position	2,314,673	2,314,673	401,885	17.36%	296,211	16.67%
Use of Net Position	69,990	69,990	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,384,663	\$ 2,384,663	\$ 401,885	16.85%	\$ 296,211	12.71%
Appropriations:						
Financial Services	\$ 2,384,663	\$ 2,384,663	\$ 269,347	11.29%	\$ 249,545	10.71%
TOTAL APPROPRIATIONS	\$ 2,384,663	\$ 2,384,663	\$ 269,347	11.29%	\$ 249,545	10.71%
Projected Net Position December 31	\$ 978,421	\$ 978,421				
Estimated Net Position as of Report Date			\$ 1,180,949			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 5,263,839	\$ 5,263,839	\$ 5,263,839			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 10,465,580	\$ 2,093,363	20.00%	\$ 1,664,717	16.67%
Investment Income	-	-	31,804	-	-	-
Miscellaneous	277,000	277,000	9,490	3.43%	250,661	90.49%
Other Financing Sources	-	-	9,600	-	3,600	-
TOTAL REVENUES	\$ 10,742,580	\$ 10,742,580	\$ 2,144,257	19.96%	\$ 1,918,978	18.70%
Appropriations:						
Support Services	\$ 9,908,667	\$ 9,908,667	\$ 1,595,659	16.10%	\$ 1,303,523	14.52%
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	89,790	16.67%	118,125	11.28%
Total Non-Departmental	566,739	566,739	89,790	15.84%	118,125	11.13%
Appropriations without Working Capital Reserve	10,475,406	10,475,406	1,685,449	16.09%	1,421,648	14.16%
Working Capital Reserve	267,174	267,174	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,742,580	\$ 10,742,580	\$ 1,685,449	15.69%	\$ 1,421,648	13.85%
Projected Net Position December 31	\$ 5,531,013	\$ 5,531,013				
Estimated Net Position as of Report Date			\$ 5,722,647			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 11,226,150	14.41%	\$ 12,471,371	16.17%
Investment Income	478,691	478,691	216,674	45.26%	58,241	24.55%
Miscellaneous	-	-	253,469	-	121,197	-
TOTAL REVENUES	\$ 78,379,078	\$ 78,379,078	\$ 11,696,293	14.92%	\$ 12,650,809	15.93%
Appropriations:						
Human Resources	\$ 78,019,035	\$ 78,019,035	\$ 12,371,645	15.86%	\$ 12,047,865	15.17%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	78,029,035	78,029,035	12,371,645	15.86%	12,047,865	15.17%
Working Capital Reserve	350,043	350,043	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 78,379,078	\$ 78,379,078	\$ 12,371,645	15.78%	\$ 12,047,865	15.17%
Projected Net Position December 31	\$ 49,571,151	\$ 49,571,151				
Estimated Net Position as of Report Date			\$ 48,545,756			

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Risk Management Fund (602)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 2,088,783	16.67%	\$ 1,878,338	16.67%
Investment Income	24,825	24,825	28,159	113.43%	16,206	23.29%
Miscellaneous	-	-	5	-	441	-
TOTAL REVENUES	\$ 12,557,525	\$ 12,557,525	\$ 2,116,947	16.86%	\$ 1,894,985	16.71%
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,393,170	\$ 6,345,482	55.70%	\$ 5,207,313	49.10%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	11,403,170	11,403,170	6,345,482	55.65%	5,207,313	49.05%
Working Capital Reserve	1,154,355	1,154,355	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 12,557,525	\$ 12,557,525	\$ 6,345,482	50.53%	\$ 5,207,313	45.92%
Projected Net Position December 31	\$ 3,154,154	\$ 3,154,154				
Estimated Net Position as of Report Date			\$ (2,228,736)			

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 02/28/2023	Actuals YTD as of 02/28/2023	% Actual to Current Budget	Actuals YTD as of 02/28/2022	% Actual to 02/28/2022 Budget
Estimated Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 750,165	16.67%	\$ 666,666	16.67%
Investment Income	127,630	127,630	86,485	67.76%	13,719	18.20%
Miscellaneous	-	-	14,000	-	6,583	-
Revenues without Use of Net Position	4,628,624	4,628,624	850,650	18.38%	686,968	16.86%
Use of Net Position	1,380,519	1,380,519	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,009,143	\$ 6,009,143	\$ 850,650	14.16%	\$ 686,968	12.17%
Appropriations:						
Human Resources	\$ 5,999,143	\$ 5,999,143	\$ 977,055	16.29%	\$ 1,022,142	18.15%
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	\$ 6,009,143	\$ 6,009,143	\$ 977,055	16.26%	\$ 1,022,142	18.11%
Projected Net Position December 31	\$ 7,676,854	\$ 7,676,854				
Estimated Net Position as of Report Date			\$ 8,930,968			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 2/28/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - February	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	\$ 1,407,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		1,407,968	1,407,968
Police Special Justice Fund (070)						
Fines and Forfeitures	-	16,775	16,775	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	12,464	16,775
Use of Fund Balance	302,239	285,464	(16,775)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(12,464)	(16,775)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	46,112	46,112	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	46,112	46,112
Use of Fund Balance	512,866	466,754	(46,112)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(46,112)	(46,112)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	9,217	9,217	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,054	9,217
<i>Total: Sheriff Special Justice Fund</i>			9,217		6,054	9,217

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Use of Net Position	13,669,534	14,205,309	535,775	GCID 20230036 of a Supplemental Resolution approving the forms terms and conditions and authorizing the execution, delivery, and performance of a Loan Agreement and Note relating to a loan from the Clean Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA), amount not to exceed \$50,000,000; and for other related purposes. Subject to approval as to form by the Law Department.	535,775	535,775
Total: Use of Net Position					535,775	535,775
<i>Total: Water and Sewer Operating Fund</i>			535,775		535,775	535,775
Total Revenue Budget Adjustments			\$ 1,952,960		\$ 1,949,797	\$ 1,952,960

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 2/28/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - February 2023	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Corrections	\$ 22,101,964	\$ 22,189,964	\$ 88,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	\$ 88,000
				Total: Corrections	-	88,000
Juvenile Court	6,066,954	6,874,454	807,500	Transfer from Non-Departmental: Court Reporters Reserve	-	93,800
				Transfer from Non-Departmental: Indigent Defense Reserve	-	503,200
				Reserves Transfer 1st 6 months	-	210,500
				Total: Juvenile Court	-	807,500
Child Advocacy & Juvenile Services	4,693,660	4,707,160	13,500	Reserves Transfer 1st 6 months	13,500	13,500
				Total: Child Advocacy & Juvenile Services	13,500	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
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	(13,500)	(463,500)
				Total: Reserves - Court Interpreters	(13,500)	(463,500)
Reserves - Court Reporters	1,250,000	625,000	(625,000)	Reserves Transfer 1st 6 months	-	(625,000)
				Total: Reserves - Court Reporters	-	(625,000)
Reserves - Indigent Defense	6,710,000	3,355,000	(3,355,000)	Reserves Transfer 1st 6 months	-	(3,355,000)
				Total: Reserves - Indigent Defense	-	(3,355,000)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - February 2023	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Prisoner Medical	1,760,000	880,000	(880,000)	Reserves Transfer 1st 6 months	-	(880,000)
			(5,323,500)	Total: Non-Departmental	(13,500)	(5,323,500)
<i>Total: General Fund</i>			-		-	-
Police Services District Fund (106)						
Police Services	174,717,077	174,817,077	100,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	100,000
				Total: Police Services	-	100,000
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>			-		-	-
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	1,407,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		1,407,968	1,407,968
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	140,000	149,217	9,217	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,054	9,217
<i>Total: Sheriff Special Justice Fund</i>			9,217		6,054	9,217

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - February 2023	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Water Resources	422,441,216	422,976,991	535,775	GCID 20230036 of a Supplemental Resolution approving the forms terms and conditions and authorizing the execution, delivery, and performance of a Loan Agreement and Note relating to a loan from the Clean Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA), amount not to exceed \$50,000,000; and for other related purposes. Subject to approval as to form by the Law Department.	535,775	535,775
Total: Water Resources					535,775	535,775
Total: Water and Sewer Operating Fund			535,775		535,775	535,775
Total Appropriation Budget Adjustments			\$ 1,952,960		\$ 1,949,797	\$ 1,952,960