



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
JULY 31, 2023  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

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

**DATE:** August 9, 2023

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

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

This report includes:

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

## EXECUTIVE SUMMARY

### **2023 Millage Rate Adoption/Property Tax Bills**

On July 18, 2023, the Board of Commissioners voted to hold Gwinnett County's unincorporated property tax rate for 2023 at 14.71 mills, the same rate as 2022. This total does not include millage rates for the schools or for the cities, which set their own millage rate.

Most homeowners will not see the County government portion of their property taxes change because of the Value Offset Exemption, which holds the assessed value of a property constant for the County portion of their bill, even if there is an increase in property value.

The 2023 General Fund millage rate remains at 6.95 mills. Property taxes for special service districts and countywide levies for recreation and economic development also remain unchanged from last year. Taxes for service districts in Gwinnett are based on property location and county services provided, such as police, fire and emergency medical services, and development and code enforcement.

The County's 2023 tax digest was approved by the state on July 22, 2023. Property tax bills will be available [online](#) for viewing and payment on August 10, 2023, and will be mailed out by August 15, 2023. Tax bills will be due on October 15, 2023.

Additionally, for this year, the Governor and the Georgia General Assembly approved a [Homestead Tax Relief Grant](#) which will reduce property taxes by providing a credit (savings) on the tax bill to those with a homestead exemption.

### **Achievement of Excellence in Procurement Award**

In July, Gwinnett County's Purchasing Division was awarded the *2023 Achievement of Excellence in Procurement Award* from the National Procurement Institute. The award recognizes public and non-profit organizations that obtain high marks in the areas of innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement function. Gwinnett County's Purchasing Division has received this prestigious award for 25 consecutive years.

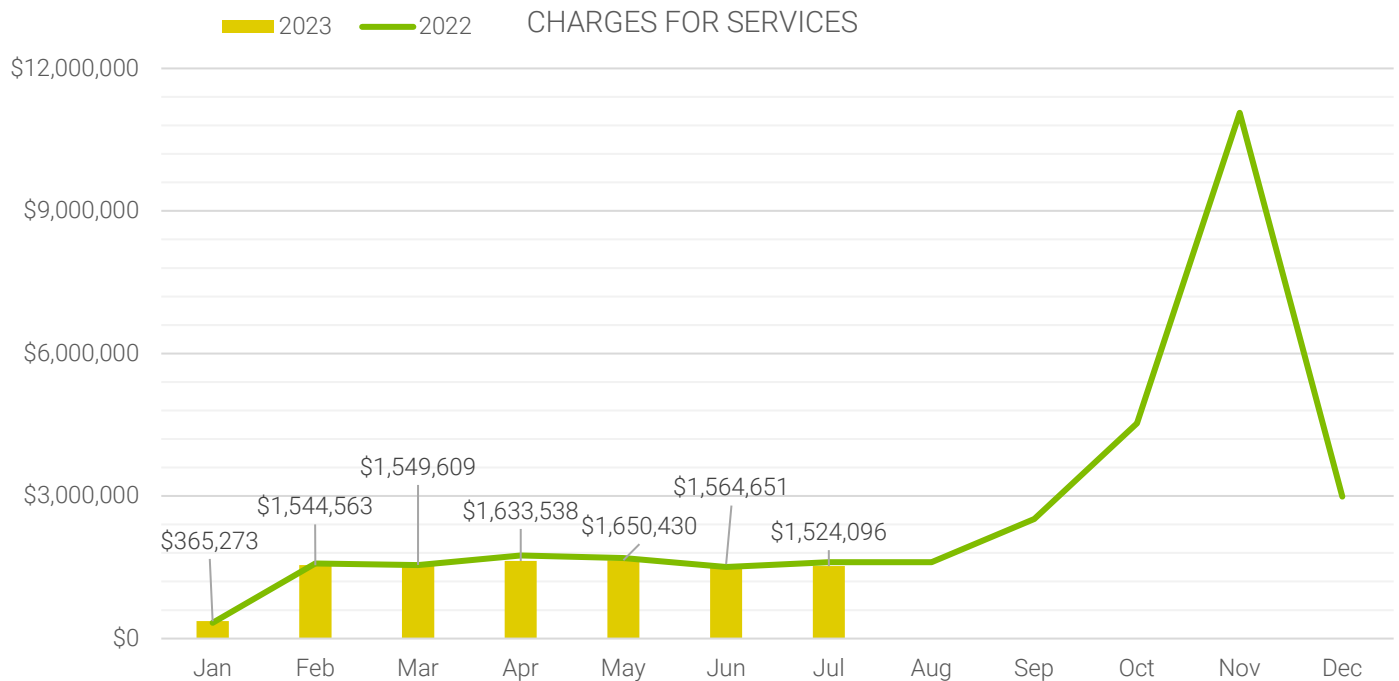
### **2024 Budget Preparation**

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

## GENERAL FUND (PAGE 11)

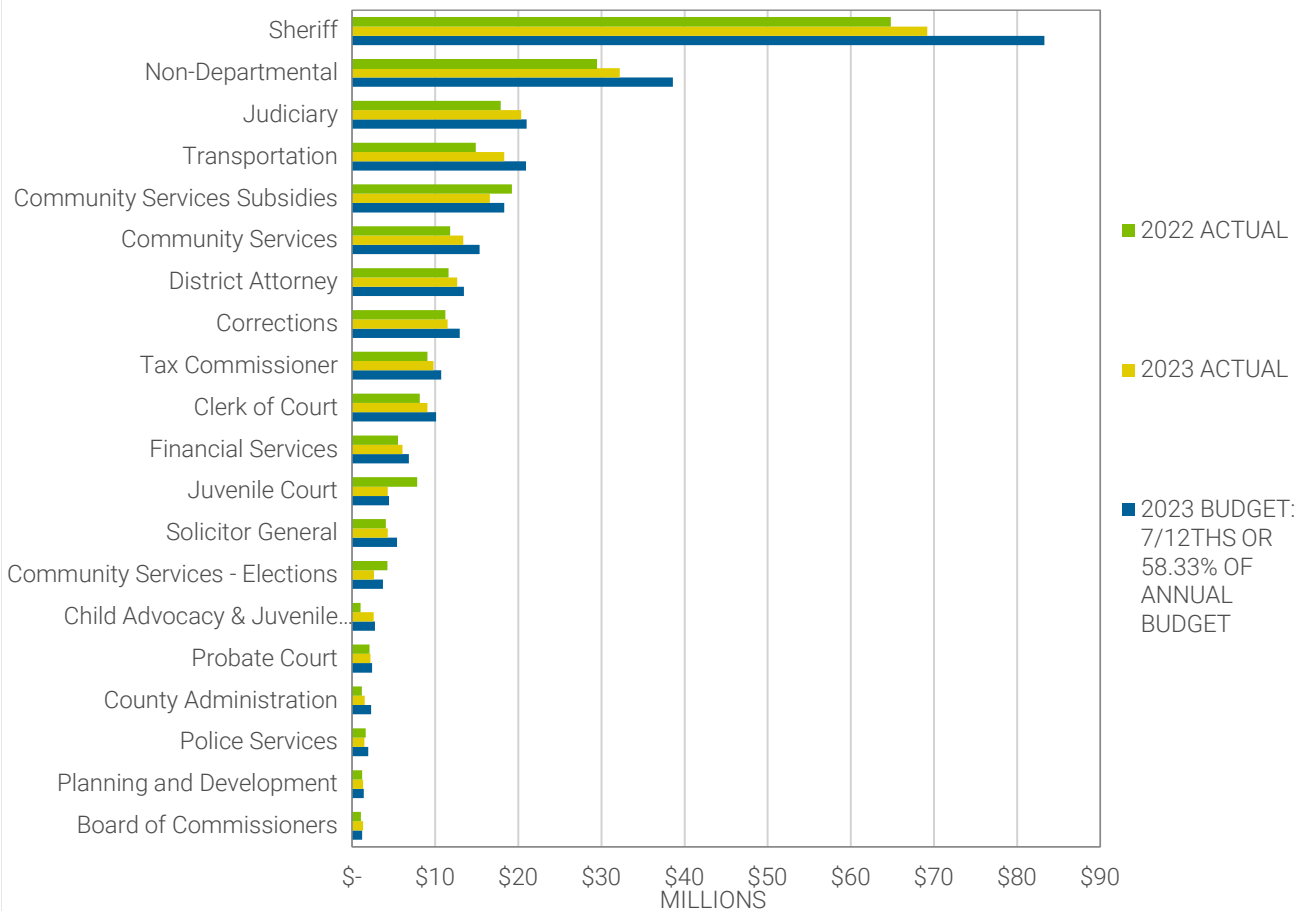
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

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



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

Sheriff’s expenditures are approximately \$4.4 million higher in comparison to the same time last year. This is primarily due to the timing of when the medical billings are received and paid and a new contract for inmate housing and transport. The County has made five payments for inmate medical services in 2023 as opposed to only four payments made through July last year. However, Sheriff’s expenditures are under budget for the percentage of the year that has elapsed. This is primarily due to a high number of vacancies in the department.

Non-Departmental expenditures are currently below target due to the budget increase of \$9.4 million in contributions to the Hooper-Renwick Library project. However, expenditures are approximately \$2.8 million higher in comparison to the same time last year due to the increase in capital contributions.

Community Services Subsidies expenditures are approximately \$2.7 million lower in comparison to the same time last year primarily due to an early third quarter payment to the library system in 2022.

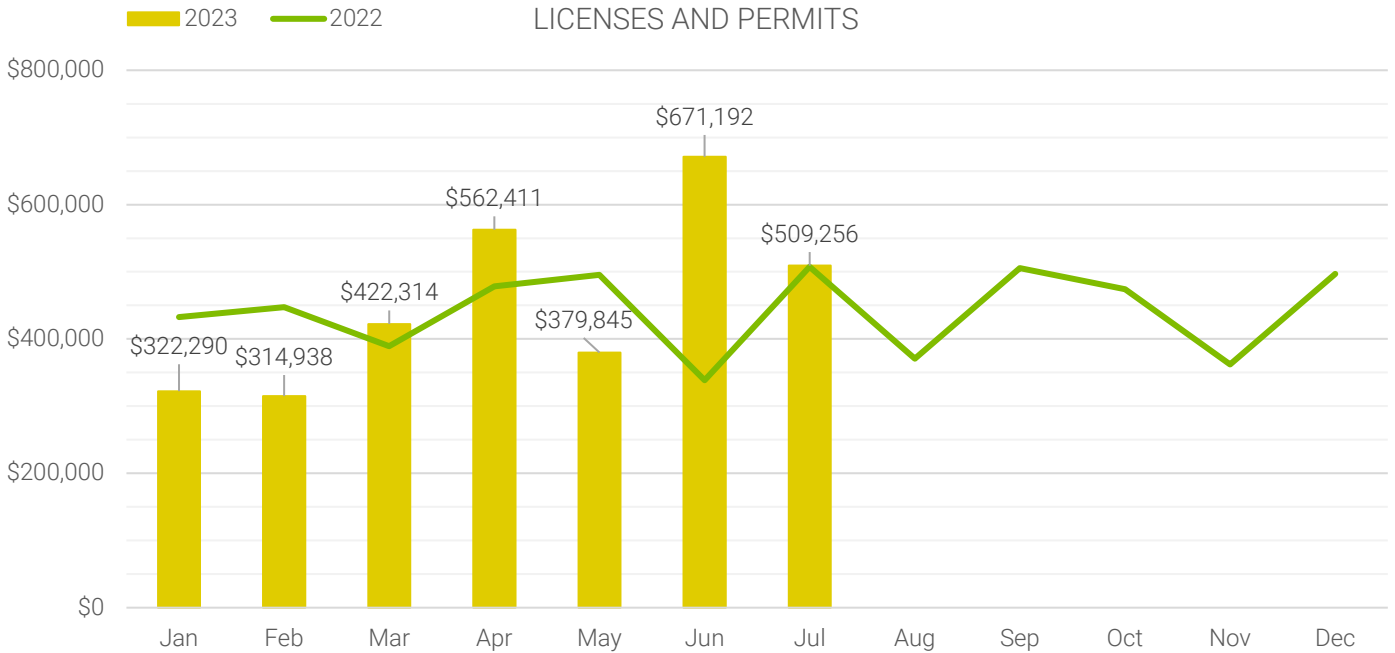
Community Services – Elections expenditures are approximately \$1.6 million lower in comparison to last year. This is mainly attributed to 2023 being a non-election year.

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

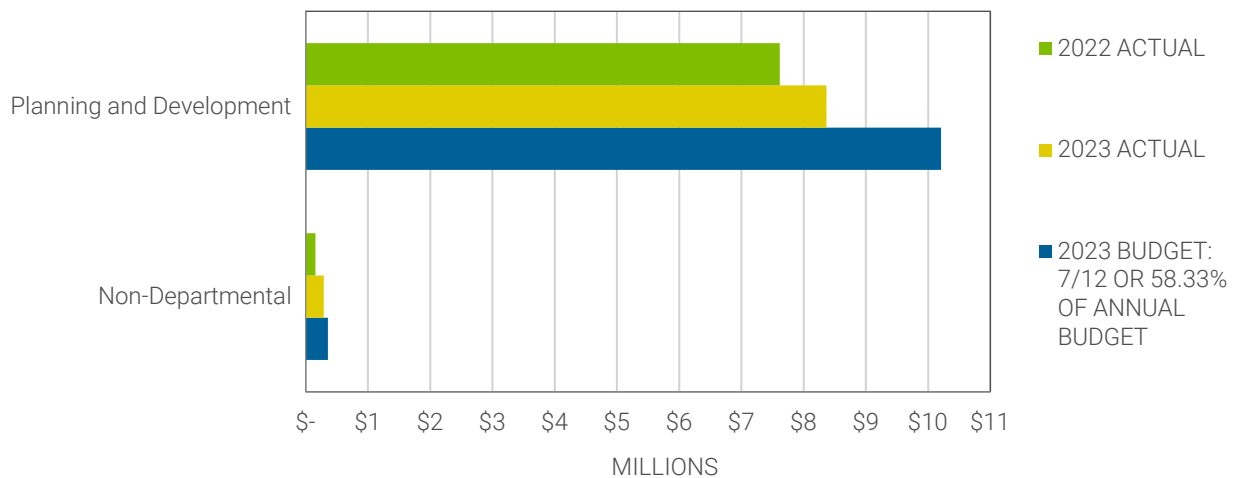
## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund, shown in the chart below. The yellow bars are 2023 monthly revenues, and the green line represents monthly collections for 2022. Licenses and Permits are up approximately \$94,000 when compared to the same period last year. This is primarily due to a higher number of residential building permits issued through July.



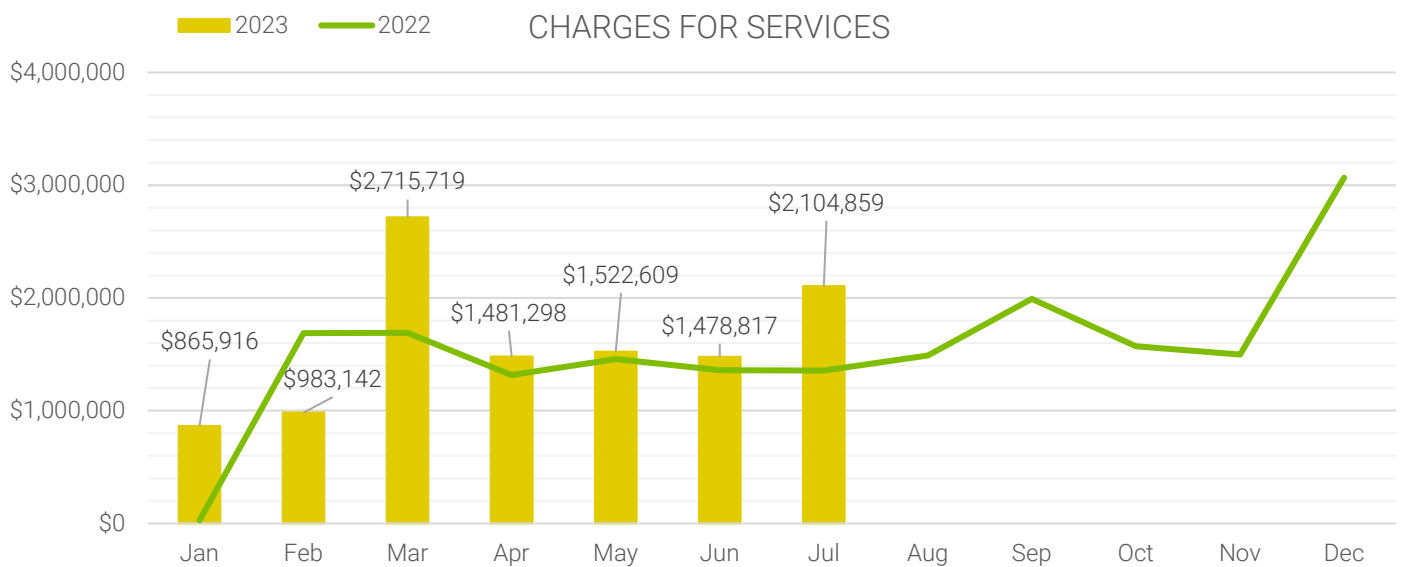
**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JULY 2022 – 2023 YTD EXPENDITURES**



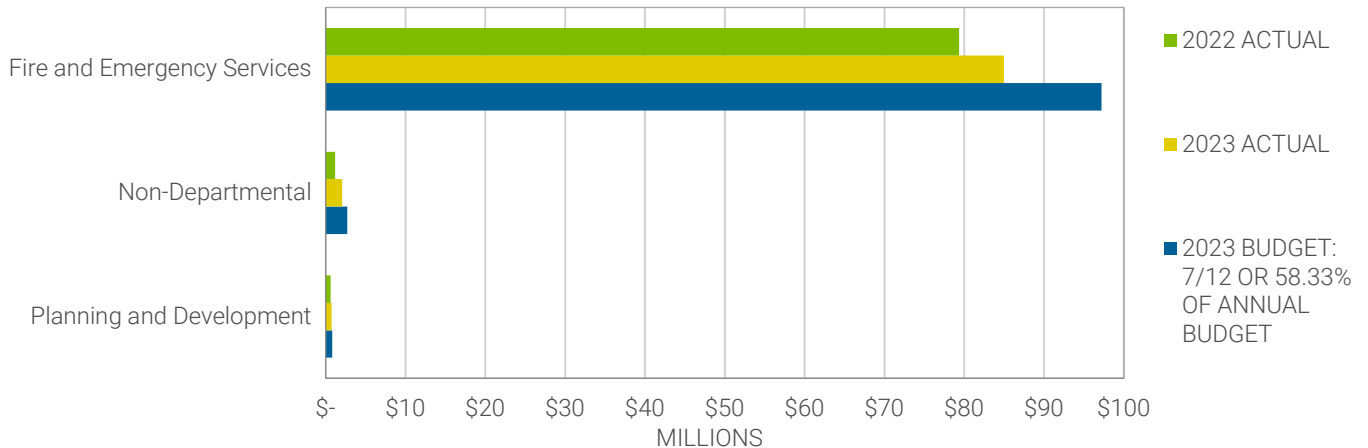
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund, as shown in the chart below. The yellow bars are monthly 2023 revenues, and the green line represents monthly collections for 2022. Charges for Services, which primarily consist of ambulance transport fees, are up approximately \$2.3 million when compared to the same time last year. This is mainly attributed to additional payments received from the federal government to supplement Medicaid payments for ambulance services.



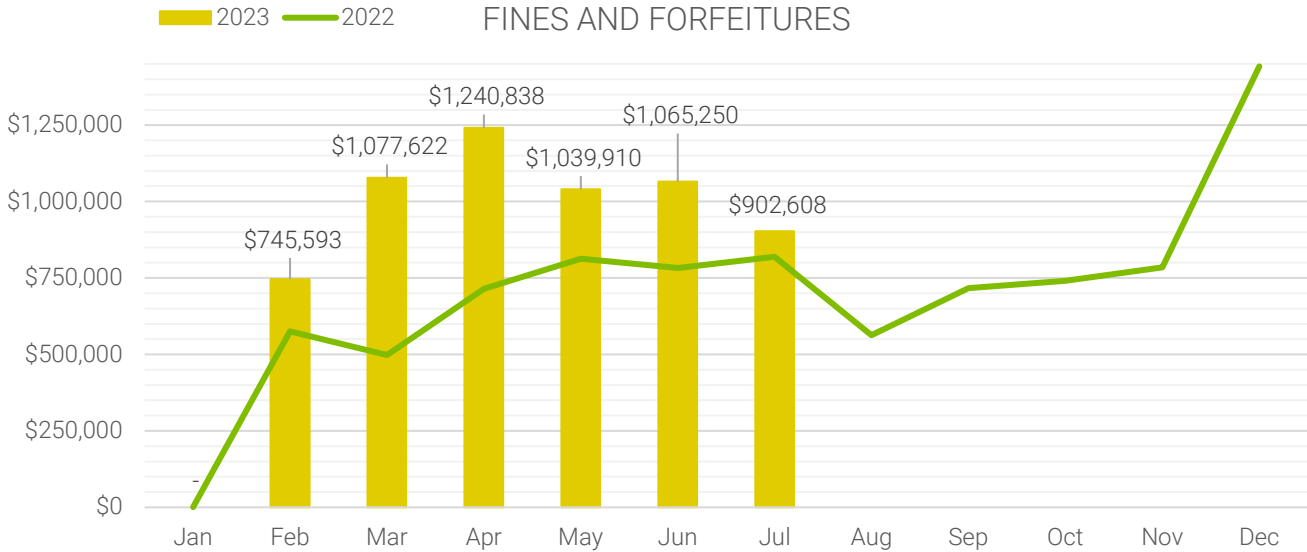
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JULY 2022 – 2023 YTD EXPENDITURES



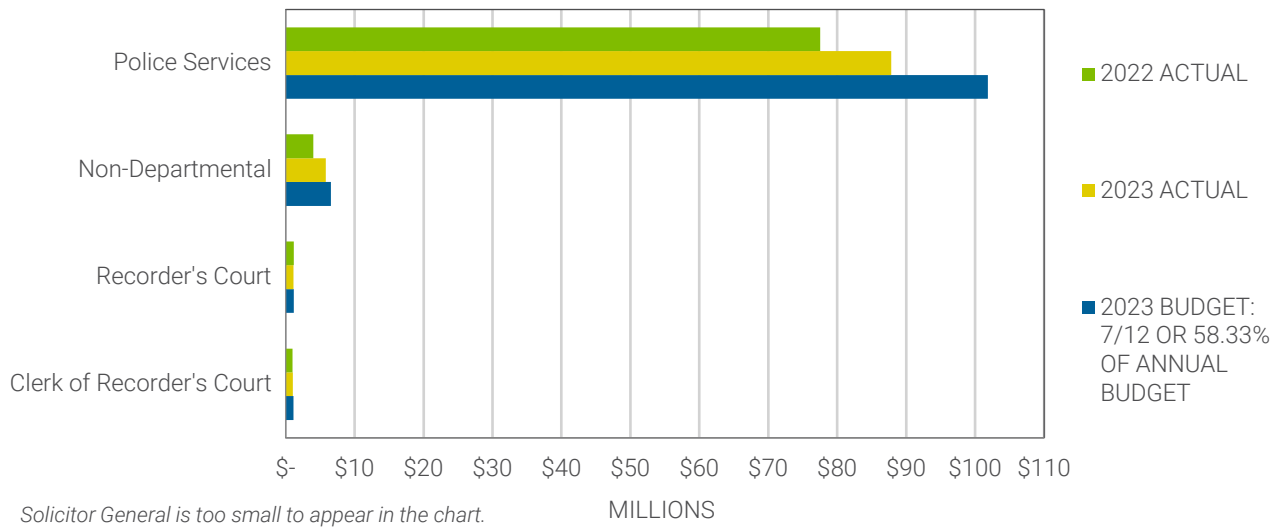
# POLICE SERVICES DISTRICT FUND (PAGE 16)

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 July 2023, Fines and Forfeitures are up approximately \$1.9 million compared to 2022 due to an increase in the number of schools in the school zone automated speed detection program.



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



Police Services District fund expenses are up approximately \$12.1 million when compared to last year. This is primarily due to higher personnel costs, increased contributions for vehicle replacements, and the new contract for licensing and replacing equipment such as body cameras, dash cameras, and tasers.



## WATER & SEWER OPERATING FUND (PAGE 50)

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

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



Year-to-date Water and Sewer Operating Fund revenues are up approximately \$12.5 million, or 5.6 percent, from last year. The increase is primarily due to water and sewer rate increases that went into effect in January as well as increased consumption.

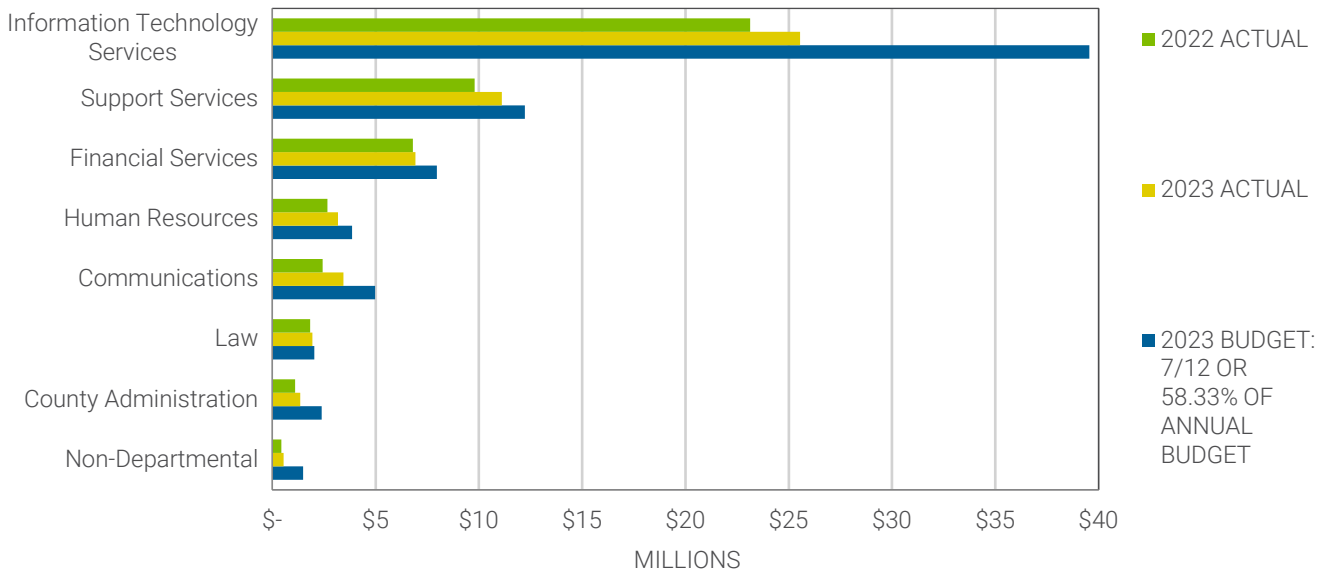
Revenues are approximately \$3.7 million, or 1.6 percent, under budget. This is primarily because a large portion of the revenue received in January was for services provided in December and was recorded in 2022. This will cause revenues to appear understated when compared to the budget until year-end.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$12.2 million, or 5.5 percent, compared to last year. This is mainly due to increases in chemicals, personnel services, and industrial repairs and maintenance costs. However, expenses in the Water and Sewer Operating Fund are approximately \$13.2 million, or 5.3 percent, under budget. This is mainly due to underutilization in areas such as professional services and utility costs, all of which will have higher demand later this year.

# ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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

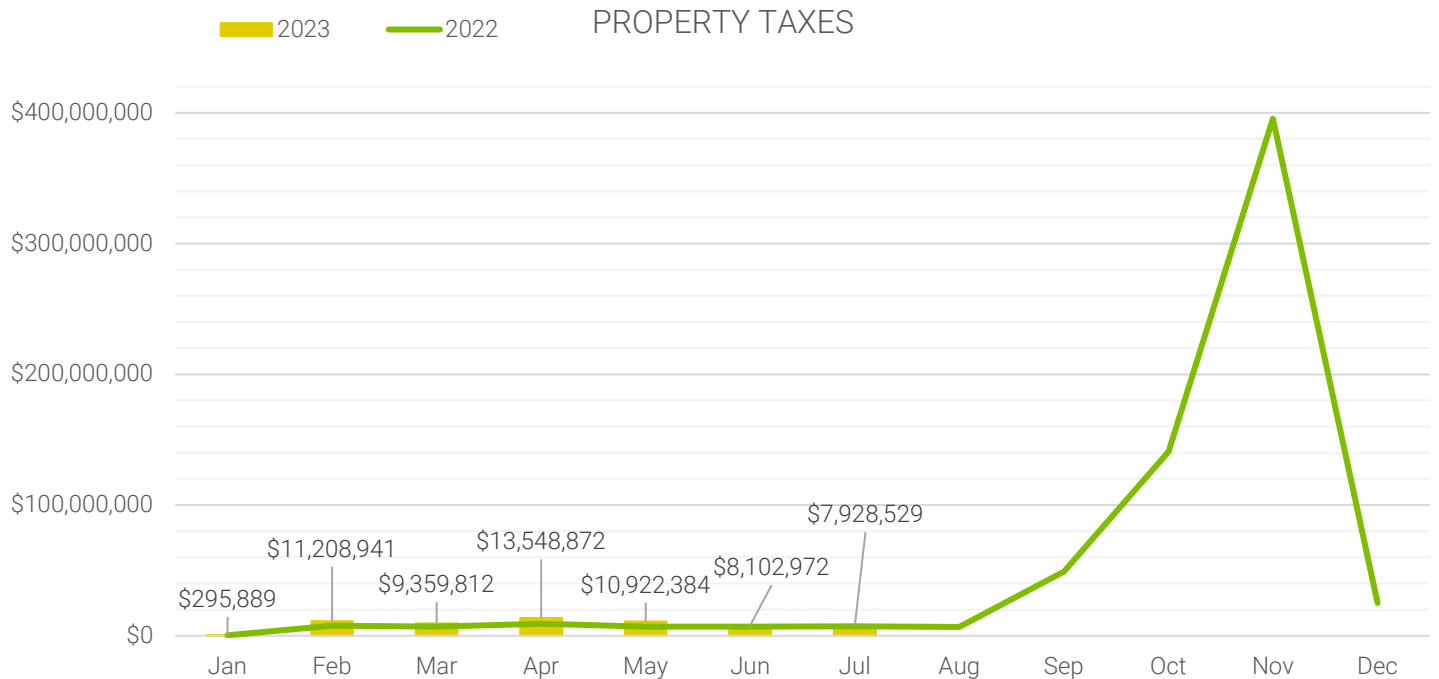
ADMINISTRATIVE SUPPORT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JULY 2022 – 2023 YTD EXPENSES



Information Technology Services' expenses through July are up approximately \$2.4 million, or 10.5 percent, compared to last year. This is primarily due to increased personnel costs and technological outsourced services. However, ITS expenses are approximately \$14 million under budget. This variance is primarily attributable to lower expenses in areas such as computer supplies, professional services, and license support agreements, which are anticipated to have higher demand later in the year.

## RECURRING ITEMS

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



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

Property taxes through July are up by approximately \$16.2 million, or 36 percent when compared to the same time last year mainly due to settling 2022 appeals.

### Street Lighting Fund

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

### Investment Income

In response to high inflation, the Federal Reserve Bank began aggressively increasing interest rates in the second half of 2022 and has continued to increase rates in 2023. Due to the resulting increase in deposit yields, investment revenue has been significantly above budget year-to-date and is expected to remain strong throughout 2023. Investment revenue is up \$14.4 million year-over-year across all operating funds.

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 229,423,333	\$ 229,423,333	\$ 229,423,333			
Revenues:						
Taxes	\$ 413,318,092	\$ 413,318,092	\$ 76,286,064	18.46%	\$ 69,651,875	19.49%
Licenses and Permits	5,263,365	5,263,365	2,002,009	38.04%	2,029,195	39.04%
Intergovernmental	4,012,581	4,012,581	2,111,650	52.63%	2,726,067	67.00%
Charges for Services	31,466,356	31,466,356	9,832,159	31.25%	10,014,288	32.38%
Fines and Forfeitures	3,201,175	3,201,175	1,582,171	49.42%	1,671,098	69.92%
Investment Income	1,173,830	1,173,830	4,124,176	351.34%	444,527	179.30%
Contributions and Donations	87,250	103,675	24,310	23.45%	14,690	16.15%
Miscellaneous	1,763,192	1,763,192	1,322,172	74.99%	1,428,611	90.14%
Other Financing Sources	-	-	93,893	-	354,334	-
Revenues without Use of Fund Balance	460,285,841	460,302,266	97,378,604	21.16%	88,334,685	21.98%
Use of Fund Balance	6,025,201	15,146,171	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 466,311,042</b>	<b>\$ 475,448,437</b>	<b>\$ 97,378,604</b>	<b>20.48%</b>	<b>\$ 88,334,685</b>	<b>20.13%</b>
Appropriations:						
Board of Commissioners	\$ 2,120,731	\$ 2,120,731	\$ 1,338,651	63.12%	\$ 1,077,278	57.40%
County Administration	3,920,202	3,915,632	1,522,596	38.89%	1,195,784	38.06%
Financial Services	11,728,246	11,728,246	6,081,019	51.85%	5,516,382	49.87%
Tax Commissioner	18,396,689	18,396,689	9,806,126	53.30%	9,083,087	54.22%
Transportation	36,189,397	35,875,030	18,315,145	51.05%	14,899,640	49.86%
Planning and Development	2,430,648	2,430,648	1,319,408	54.28%	1,212,064	48.53%
Police Services	3,339,838	3,331,138	1,486,478	44.62%	1,630,222	42.14%
Corrections	22,101,964	22,189,964	11,495,786	51.81%	11,238,904	52.25%
Community Services	26,438,943	26,335,265	13,392,310	50.85%	11,793,467	52.46%
Community Services Subsidies:						
Atlanta Regional Commission	1,182,442	1,182,442	886,832	75.00%	801,950	73.62%
Board of Health	2,500,000	2,500,000	1,875,000	75.00%	1,555,981	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	495,479	75.00%
Food Insecurity	150,000	150,000	77,542	51.69%	-	0.00%
Forestry	7,358	7,358	7,358	100.00%	7,358	84.59%
HealthCare Initiative	400,000	400,000	400,000	100.00%	-	-
HomeFirst Gwinnett	500,000	500,000	-	0.00%	450,000	75.00%
Indigent Medical	550,000	550,000	-	0.00%	-	0.00%
Library In-House Services	1,229,939	1,229,939	575,631	46.80%	417,449	32.56%
Library Subsidy	22,901,495	22,901,495	11,450,748	50.00%	14,551,121	75.00%
Mental Health	1,043,341	1,043,341	782,506	75.00%	782,506	75.00%
Total Community Services Subsidies	31,360,301	31,360,301	16,562,250	52.81%	19,238,158	71.00%
Community Services - Elections	6,477,376	6,400,005	2,654,512	41.48%	4,252,940	17.73%
Juvenile Court	6,066,954	7,626,754	4,279,629	56.11%	4,836,070	66.20%

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Child Advocacy & Juvenile Services	4,693,660	4,707,160	2,599,216	55.22%	1,013,410	31.26%
Sheriff	141,999,004	142,791,004	69,187,750	48.45%	64,824,691	49.50%
Clerk of Court	17,089,628	17,328,553	9,071,822	52.35%	8,146,632	51.91%
Judiciary	31,173,535	36,002,735	20,342,786	56.50%	17,877,676	56.72%
Probate Court	3,947,380	4,162,180	2,212,080	53.15%	2,094,858	51.53%
District Attorney	23,044,949	23,044,949	12,650,973	54.90%	11,612,402	54.48%
Solicitor General	9,288,824	9,288,824	4,286,635	46.15%	4,054,886	49.01%
Support Services	255,112	255,112	188,042	73.71%	177,845	69.21%
Non-Departmental:						
Contingency	1,628,000	1,571,092	-	0.00%	-	0.00%
Contribution to Airport	900,000	900,000	525,000	58.33%	379,167	58.33%
Contribution to Capital	23,716,495	33,123,651	16,522,381	49.88%	10,548,785	58.33%
Contribution to Local Transit	18,500,000	18,500,000	10,791,667	58.33%	14,173,088	73.76%
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	981,099	57.32%	939,271	58.90%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	175,000	175,000	75,465	43.12%	56,400	32.23%
Reserves - Compensation	1,300,000	1,300,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	389,300	-	0.00%	-	0.00%
Reserves - Court Reporters	1,250,000	562,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	81,000	81,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	6,710,000	1,290,900	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,760,000	880,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,478,422	3,478,422	1,709,779	49.15%	1,636,487	50.53%
Other Governmental Agencies	115,000	115,000	60,419	52.54%	65,047	12.63%
Other Miscellaneous	204,000	204,000	127,209	62.36%	165,040	53.61%
Total Non-Departmental	64,247,661	66,157,517	32,193,019	48.66%	29,363,285	56.42%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 466,311,042</b>	<b>\$ 475,448,437</b>	<b>\$ 240,986,233</b>	<b>50.69%</b>	<b>\$ 225,139,681</b>	<b>51.31%</b>
Projected Fund Balance December 31	<b>\$ 223,398,132</b>	<b>\$ 214,277,162</b>				
Fund Balance as of Report Date			<b>\$ 85,815,704</b>			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 14,044,491	\$ 14,044,491	\$ 14,044,491			
Revenues:						
Taxes	\$ 10,722,515	\$ 10,722,515	\$ 467,909	4.36%	\$ 279,963	3.01%
Licenses and Permits	4,933,120	4,933,120	3,182,247	64.51%	3,088,640	82.31%
Intergovernmental	45,000	45,000	29,910	66.47%	46,463	81.38%
Charges for Services	1,002,275	1,002,275	446,182	44.52%	593,780	76.02%
Investment Income	103,209	103,209	319,341	309.41%	58,710	117.25%
Miscellaneous	-	-	-	-	9,752	-
Revenues without Use of Fund Balance	16,806,119	16,806,119	4,445,589	26.45%	4,077,308	29.24%
Use of Fund Balance	1,616,839	1,309,681	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,422,958	\$ 18,115,800	\$ 4,445,589	24.54%	\$ 4,077,308	26.41%
Appropriations:						
Planning and Development	\$ 17,807,958	\$ 17,500,800	\$ 8,367,878	47.81%	\$ 7,615,496	50.92%
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	291,667	54.42%	156,917	44.26%
Total Non-Departmental	615,000	615,000	291,667	47.43%	156,917	32.45%
TOTAL APPROPRIATIONS	\$ 18,422,958	\$ 18,115,800	\$ 8,659,545	47.80%	\$ 7,772,413	50.34%
Projected Fund Balance December 31	\$ 12,427,652	\$ 12,734,810				
Fund Balance as of Report Date			\$ 9,830,535			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 81,814,202	\$ 81,814,202	\$ 81,814,202			
Revenues:						
Taxes	\$ 143,376,500	\$ 143,376,500	\$ 6,379,005	4.45%	\$ 3,814,391	3.09%
Licenses and Permits	1,070,000	1,070,000	638,459	59.67%	624,169	68.37%
Intergovernmental	584,000	584,000	419,966	71.91%	725,033	98.18%
Charges for Services	16,287,660	16,287,660	11,152,359	68.47%	8,899,924	54.66%
Investment Income	346,506	346,506	1,544,177	445.64%	146,009	146.00%
Contributions and Donations	-	-	614	-	604	-
Miscellaneous	3,000	3,000	18,503	616.77%	99,710	4,985.50%
Revenues without Use of Fund Balance	161,667,666	161,667,666	20,153,083	12.47%	14,309,840	10.11%
Use of Fund Balance	11,136,302	11,057,310	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 172,803,968</b>	<b>\$ 172,724,976</b>	<b>\$ 20,153,083</b>	<b>11.67%</b>	<b>\$ 14,309,840</b>	<b>9.33%</b>
Appropriations:						
Planning and Development	\$ 1,428,220	\$ 1,428,220	\$ 747,910	52.37%	\$ 642,234	56.41%
Fire and Emergency Services	166,723,946	166,644,954	84,965,727	50.99%	79,376,667	53.26%
Non-Departmental:						
Reserves - Compensation	660,000	660,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	76,000	76,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	3,915,802	3,915,802	2,082,968	53.19%	1,166,667	39.95%
Total Non-Departmental	4,651,802	4,651,802	2,082,968	44.78%	1,166,667	36.10%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 172,803,968</b>	<b>\$ 172,724,976</b>	<b>\$ 87,796,605</b>	<b>50.83%</b>	<b>\$ 81,185,568</b>	<b>52.93%</b>
Projected Fund Balance December 31	\$ 70,677,900	\$ 70,756,892				
Fund Balance as of Report Date			\$ 14,170,680			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 538,755	\$ 538,755	\$ 538,755			
Revenues:						
Investment Income	\$ 5,378	\$ 5,378	\$ 8,701	161.79%	\$ 2,549	167.26%
Revenues without Use of Fund Balance	5,378	5,378	8,701	161.79%	2,549	167.26%
Use of Fund Balance	71,864	71,864	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 77,242	\$ 77,242	\$ 8,701	11.26%	\$ 2,549	4.10%
Appropriations:						
Loganville EMS	\$ 77,242	\$ 77,242	\$ 783	1.01%	\$ 1,668	2.68%
TOTAL APPROPRIATIONS	\$ 77,242	\$ 77,242	\$ 783	1.01%	\$ 1,668	2.68%
Projected Fund Balance December 31	\$ 466,891	\$ 466,891				
Fund Balance as of Report Date			\$ 546,673			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 107,471,422	\$ 107,471,422	\$ 107,471,422			
Revenues:						
Taxes	\$ 106,680,192	\$ 106,680,192	\$ 4,631,750	4.34%	\$ 2,730,539	2.99%
Insurance Premium Taxes	51,705,000	51,705,000	-	0.00%	-	0.00%
Intergovernmental	276,000	276,000	290,876	105.39%	481,709	137.63%
Charges for Services	2,001,000	2,001,000	615,775	30.77%	494,014	59.69%
Fines and Forfeitures	13,547,506	13,547,506	6,071,820	44.82%	4,203,384	56.24%
Investment Income	514,989	514,989	1,744,224	338.69%	176,440	105.02%
Miscellaneous	477,388	477,388	331,805	69.50%	434,015	143.13%
Revenues without Use of Fund Balance	175,202,075	175,202,075	13,686,250	7.81%	8,520,101	5.83%
Use of Fund Balance	15,672,686	15,465,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 190,874,761	\$ 190,667,543	\$ 13,686,250	7.18%	\$ 8,520,101	5.10%
Appropriations:						
Police Services	\$ 174,717,077	\$ 174,609,859	\$ 87,828,581	50.30%	\$ 77,501,131	50.50%
Recorder's Court	1,788,445	1,988,845	1,127,543	56.69%	1,200,177	55.78%
Solicitor General	858,513	863,513	335,188	38.82%	341,474	34.18%
Clerk of Recorder's Court	1,972,925	1,972,925	1,037,072	52.57%	1,008,419	52.78%
Non-Departmental:						
Reserves - Compensation	670,000	670,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	158,000	158,000	-	0.00%	-	0.00%
Non-Departmental Police	10,709,801	10,404,401	5,832,959	56.06%	4,031,478	50.12%
Total Non-Departmental	11,537,801	11,232,401	5,832,959	51.93%	4,031,478	47.89%
TOTAL APPROPRIATIONS	\$ 190,874,761	\$ 190,667,543	\$ 96,161,342	50.43%	\$ 84,082,679	50.36%
Projected Fund Balance December 31	\$ 91,798,736	\$ 92,005,954				
Fund Balance as of Report Date			\$ 24,996,330			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 29,395,684	\$ 29,395,684	\$ 29,395,684			
Revenues:						
Taxes	\$ 45,577,378	\$ 45,577,378	\$ 2,008,266	4.41%	\$ 1,201,153	3.06%
Intergovernmental	182,000	182,000	167,237	91.89%	278,113	120.92%
Charges for Services	4,345,723	4,345,723	3,023,250	69.57%	2,189,270	46.77%
Investment Income	129,363	129,363	581,964	449.87%	79,256	147.32%
Contributions and Donations	400	33,975	33,597	98.89%	-	0.00%
Miscellaneous	2,446,497	2,446,497	2,103,712	85.99%	1,626,165	67.36%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 52,703,291</u>	<u>\$ 52,736,866</u>	<u>\$ 7,918,026</u>	15.01%	<u>\$ 5,373,957</u>	10.03%
Appropriations:						
Community Services	\$ 50,154,729	\$ 49,893,544	\$ 26,826,864	53.77%	\$ 21,824,206	42.59%
Support Services	35,440	35,440	21,374	60.31%	6,114	17.66%
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	367,467	40.25%	1,302,401	57.94%
Total Non-Departmental	<u>1,025,943</u>	<u>1,025,943</u>	<u>367,467</u>	35.82%	<u>1,302,401</u>	56.32%
Appropriations without Contribution to Fund Balance	51,216,112	50,954,927	27,215,705	53.41%	23,132,721	43.17%
Contribution to Fund Balance	1,487,179	1,781,939	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 52,703,291</u>	<u>\$ 52,736,866</u>	<u>\$ 27,215,705</u>	51.61%	<u>\$ 23,132,721</u>	43.17%
Projected Fund Balance December 31	\$ 30,882,863	\$ 31,177,623				
Fund Balance as of Report Date			\$ 10,098,005			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Economic Development Tax Fund (160)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 13,173,533	\$ 13,173,533	\$ 13,173,533			
Revenues:						
Taxes	\$ 13,424,387	\$ 13,424,387	\$ 597,262	4.45%	\$ 350,374	3.03%
Intergovernmental	55,000	55,000	37,279	67.78%	62,692	89.56%
Investment Income	-	-	329,632	-	13,989	-
Revenues without Use of Fund Balance	13,479,387	13,479,387	964,173	7.15%	427,055	3.67%
Use of Fund Balance	4,636,513	4,636,513	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,115,900	\$ 18,115,900	\$ 964,173	5.32%	\$ 427,055	2.89%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 18,115,900	\$ 18,115,900	\$ 5,114,897	28.23%	\$ 4,453,530	30.16%
Total Non-Departmental	18,115,900	18,115,900	5,114,897	28.23%	4,453,530	30.16%
TOTAL APPROPRIATIONS	\$ 18,115,900	\$ 18,115,900	\$ 5,114,897	28.23%	\$ 4,453,530	30.16%
Projected Fund Balance December 31	\$ 8,537,020	\$ 8,537,020				
Fund Balance as of Report Date			\$ 9,022,809			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 5,007,887	\$ 5,007,887	\$ 5,007,887			
Revenues:						
Taxes	\$ -	\$ -	\$ 94,193	-	\$ 30,852	-
Investment Income	-	-	130,836	-	-	-
Miscellaneous	-	-	20,000	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 245,029	-	\$ 30,852	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,007,887	\$ 5,007,887				
Fund Balance as of Report Date			\$ 5,252,916			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 5,569,025	\$ 5,569,025	\$ 5,569,025			
Revenues:						
Taxes	\$ -	\$ -	\$ 268,743	-	\$ 22,800	-
Investment Income	-	-	110,508	-	23,622	-
TOTAL REVENUES	\$ -	\$ -	\$ 379,251	-	\$ 46,422	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,569,025	\$ 5,569,025				
Fund Balance as of Report Date			\$ 5,948,276			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 18,047,905	\$ 18,047,905	\$ 18,047,905			
Revenues:						
Taxes	\$ -	\$ -	\$ 415,430	-	\$ 79,987	-
Investment Income	-	-	471,498	-	50,848	-
TOTAL REVENUES	\$ -	\$ -	\$ 886,928	-	\$ 130,835	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 18,047,905	\$ 18,047,905				
Fund Balance as of Report Date			\$ 18,934,833			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 1,447,956	\$ 1,447,956	\$ 1,447,956			
Revenues:						
Taxes	\$ -	\$ -	\$ 32,634	-	\$ 5,372	-
Investment Income	-	-	14,190	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 46,824	-	\$ 5,372	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,447,956	\$ 1,447,956				
Fund Balance as of Report Date			\$ 1,494,780			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2023			FY 2022		
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 3,977,346	\$ 3,977,346	\$ 3,977,346			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ 53,780	-
Investment Income	-	-	102,946	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 102,946	-	\$ 53,780	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 3,977,346	\$ 3,977,346				
Fund Balance as of Report Date			\$ 4,080,292			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Fund (166)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 9,411,365	\$ 9,411,365	\$ 9,411,365			
Revenues:						
Taxes	\$ -	\$ -	\$ 162,076	-	\$ 142,718	-
Investment Income	-	-	100,889	-	12,154	-
Revenues without Use of Fund Balance	-	-	262,965	-	154,872	-
Use of Fund Balance	3,010,126	4,418,094	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 262,965</u>	5.95%	<u>\$ 154,872</u>	2.16%
Appropriations:						
Planning and Development	\$ 3,010,126	\$ 4,418,094	\$ 1,274,573	28.85%	\$ 1,774,369	24.78%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 3,010,126</u>	<u>\$ 4,418,094</u>	<u>\$ 1,274,573</u>	28.85%	<u>\$ 1,774,369</u>	24.78%
Projected Fund Balance December 31	\$ 6,401,239	\$ 4,993,271				
Fund Balance as of Report Date			\$ 8,399,757			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

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

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023		Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 116,308	\$ 116,308	\$ 116,308			
Revenues:						
Investment Income	\$ -	\$ -	\$ 166,691	-	\$ 27,547	-
Other Financing Sources	2,501,526	2,501,526	1,250,763	50.00%	1,250,763	50.00%
<b>TOTAL REVENUES</b>	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,417,454</u>	56.66%	<u>\$ 1,278,310</u>	51.10%
Appropriations:						
Debt Service	\$ 2,501,526	\$ 2,501,526	\$ 1,250,763	50.00%	\$ 1,250,763	50.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,501,526</u>	<u>\$ 2,501,526</u>	<u>\$ 1,250,763</u>	50.00%	<u>\$ 1,250,763</u>	50.00%
Projected Fund Balance December 31	\$ 116,308	\$ 116,308				
Fund Balance as of Report Date			\$ 282,999			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 511,552	\$ 511,552	\$ 511,552			
Revenues:						
Charges for Services	\$ 142,000	\$ 142,000	\$ 2,306	1.62%	\$ 1,966	1.49%
Investment Income	6,620	6,620	12,812	193.53%	5,878	257.13%
Revenues without Use of Fund Balance	148,620	148,620	15,118	10.17%	7,844	5.84%
Use of Fund Balance	383,459	383,459	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 532,079</b>	<b>\$ 532,079</b>	<b>\$ 15,118</b>	<b>2.84%</b>	<b>\$ 7,844</b>	<b>1.80%</b>
Appropriations:						
Transportation	\$ 532,079	\$ 532,079	\$ 176,857	33.24%	\$ 80,414	18.50%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 532,079</b>	<b>\$ 532,079</b>	<b>\$ 176,857</b>	<b>33.24%</b>	<b>\$ 80,414</b>	<b>18.50%</b>
Projected Fund Balance December 31	\$ 128,093	\$ 128,093				
Fund Balance as of Report Date			\$ 349,813			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 2,567,151	\$ 2,567,151	\$ 2,567,151			
Revenues:						
Charges for Services	\$ 9,186,827	\$ 9,186,827	\$ 129,732	1.41%	\$ 95,279	1.04%
Investment Income	-	-	34,683	-	84	-
Miscellaneous	-	-	38,441	-	86,574	-
<b>TOTAL REVENUES</b>	<u>\$ 9,186,827</u>	<u>\$ 9,186,827</u>	<u>\$ 202,856</u>	2.21%	<u>\$ 181,937</u>	1.99%
Appropriations:						
Transportation	\$ 8,700,050	\$ 8,700,050	\$ 4,519,460	51.95%	\$ 4,295,602	50.41%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	8,710,050	8,710,050	4,519,460	51.89%	4,295,602	50.26%
Contribution to Fund Balance	476,777	476,777	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 9,186,827</u>	<u>\$ 9,186,827</u>	<u>\$ 4,519,460</u>	49.20%	<u>\$ 4,295,602</u>	47.07%
Projected Fund Balance December 31	\$ 3,043,928	\$ 3,043,928				
Fund Balance as of Report Date			\$ (1,749,453)			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Authority Imaging Fund (020)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 5,772,595	\$ 5,772,595	\$ 5,772,595			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 865,848	93.09%	\$ 1,525,598	179.64%
Investment Income	-	-	19,145	-	1,366	39.21%
Revenues without Use of Fund Balance	930,078	930,078	884,993	95.15%	1,526,964	179.07%
Use of Fund Balance	569,922	569,922	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 884,993</b>	<b>59.00%</b>	<b>\$ 1,526,964</b>	<b>179.07%</b>
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 205,169	13.68%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 205,169</b>	<b>13.68%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 5,202,673	\$ 5,202,673				
Fund Balance as of Report Date			\$ 6,452,419			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 337,580	\$ 337,580	\$ 337,580			
Revenues:						
Charges for Services	\$ 141,000	\$ 141,000	\$ 65,467	46.43%	\$ 90,601	87.12%
Miscellaneous	16,000	16,000	6,618	41.36%	4,981	58.60%
TOTAL REVENUES	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 72,085</u>	45.91%	<u>\$ 95,582</u>	25.94%
Appropriations:						
Corrections	\$ 103,859	\$ 103,859	\$ 29,342	28.25%	\$ 204,291	55.45%
Appropriations without Contribution to Fund Balance	103,859	103,859	29,342	28.25%	204,291	55.45%
Contribution to Fund Balance	53,141	53,141	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ 29,342</u>	18.69%	<u>\$ 204,291</u>	55.45%
Projected Fund Balance December 31	\$ 390,721	\$ 390,721				
Fund Balance as of Report Date			\$ 380,323			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 371,032	\$ 371,032	\$ 371,032			
Revenues:						
Fines and Forfeitures	\$ 587,931	\$ 587,931	\$ 308,635	52.50%	\$ 295,760	44.49%
Investment Income	-	-	2,578	-	303	-
Miscellaneous	-	-	-	-	869	-
Revenues without Use of Fund Balance	587,931	587,931	311,213	52.93%	296,932	44.67%
Use of Fund Balance	133,963	133,963	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 721,894</b>	<b>\$ 721,894</b>	<b>\$ 311,213</b>	<b>43.11%</b>	<b>\$ 296,932</b>	<b>38.25%</b>
Appropriations:						
District Attorney	\$ 349,526	\$ 349,526	\$ 181,395	51.90%	\$ 228,921	52.32%
Solicitor General	362,368	362,368	128,723	35.52%	131,912	40.12%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 721,894</b>	<b>\$ 721,894</b>	<b>\$ 310,118</b>	<b>42.96%</b>	<b>\$ 360,833</b>	<b>46.48%</b>
Projected Fund Balance December 31	\$ 237,069	\$ 237,069				
Fund Balance as of Report Date			\$ 372,127			

# 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 07/31/2023	Actuals YTD as of 07/31/2023		Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 262,528	\$ 262,528	\$ 262,528			
Revenues:						
Miscellaneous	\$ -	\$ -	\$ 450	-	\$ -	-
Revenues without Use of Fund Balance	-	-	450	-	-	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 450</u>	0.33%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 52,850	39.15%	\$ (1,365)	-1.01%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 52,850</u>	39.15%	<u>\$ (1,365)</u>	-1.01%
Projected Fund Balance December 31	\$ 127,528	\$ 127,528				
Fund Balance as of Report Date			\$ 210,128			



# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## E-911 Fund (095)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 36,348,609	\$ 36,348,609	\$ 36,348,609			
Revenues:						
Charges for Services	\$ 23,130,216	\$ 23,130,216	\$ 9,884,876	42.74%	\$ 9,569,209	43.22%
Investment Income	361,575	361,575	568,350	157.19%	162,160	148.67%
Miscellaneous	-	-	-	-	8,510	-
Revenues without Use of Fund Balance	23,491,791	23,491,791	10,453,226	44.50%	9,739,879	43.77%
Use of Fund Balance	3,338,464	3,338,464	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 26,830,255</b>	<b>\$ 26,830,255</b>	<b>\$ 10,453,226</b>	<b>38.96%</b>	<b>\$ 9,739,879</b>	<b>39.24%</b>
Appropriations:						
Police Services	\$ 23,409,969	\$ 23,409,969	\$ 10,724,339	45.81%	\$ 9,929,848	45.88%
Non-Departmental:						
Reserves - Compensation	78,000	78,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,792,286	2,792,286	1,396,143	50.00%	1,335,779	50.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,420,286	3,420,286	1,396,143	40.82%	1,335,779	41.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 26,830,255</b>	<b>\$ 26,830,255</b>	<b>\$ 12,120,482</b>	<b>45.17%</b>	<b>\$ 11,265,627</b>	<b>45.38%</b>
Projected Fund Balance December 31	\$ 33,010,145	\$ 33,010,145				
Fund Balance as of Report Date			\$ 34,681,353			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 243,054	\$ 243,054	\$ 243,054			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 34,716	115.72%	\$ 26,325	48.95%
Revenues without Use of Fund Balance	30,000	30,000	34,716	115.72%	26,325	48.95%
Use of Fund Balance	25,100	25,100	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 34,716</b>	<b>63.01%</b>	<b>\$ 26,325</b>	<b>48.95%</b>
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 13,545	24.58%	\$ 17,715	42.08%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 13,545</b>	<b>24.58%</b>	<b>\$ 17,715</b>	<b>32.94%</b>
Projected Fund Balance December 31	\$ 217,954	\$ 217,954				
Fund Balance as of Report Date			\$ 264,225			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 1,397,441	\$ 1,397,441	\$ 1,397,441			
Revenues:						
Investment Income	\$ -	\$ -	\$ 38,048	-	\$ -	-
Miscellaneous	-	-	183,641	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 221,689	-	\$ -	-
Appropriations:						
Projected Fund Balance December 31	\$ 1,397,441	\$ 1,397,441				
Fund Balance as of Report Date			\$ 1,619,130			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Police Special Justice Fund (070)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023		Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 1,113,290	\$ 1,113,290	\$ 1,113,290			
Revenues:						
Fines and Forfeitures	\$ -	\$ 28,302	\$ 28,302	100.00%	\$ 155,749	100.00%
Revenues without Use of Fund Balance	-	28,302	28,302	100.00%	155,749	100.00%
Use of Fund Balance	302,239	273,937	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 302,239</u>	<u>\$ 302,239</u>	<u>\$ 28,302</u>	9.36%	<u>\$ 155,749</u>	100.00%
Appropriations:						
Police Services	\$ 302,239	\$ 302,239	\$ 9,706	3.21%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 302,239</u>	<u>\$ 302,239</u>	<u>\$ 9,706</u>	3.21%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 811,051	\$ 839,353				
Fund Balance as of Report Date			\$ 1,131,886			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Police Special State Fund (072)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 965,447	\$ 965,447	\$ 965,447			
Revenues:						
Fines and Forfeitures	\$ -	\$ 270,618	\$ 270,618	100.00%	\$ 292,516	100.00%
Miscellaneous	-	-	-	-	513	-
Revenues without Use of Fund Balance	-	270,618	270,618	100.00%	293,029	100.18%
Use of Fund Balance	512,866	242,248	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 512,866</b>	<b>\$ 512,866</b>	<b>\$ 270,618</b>	<b>52.77%</b>	<b>\$ 293,029</b>	<b>37.27%</b>
Appropriations:						
Police Services	\$ 512,866	\$ 512,866	\$ 147,858	28.83%	\$ 53,821	7.02%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 512,866</b>	<b>\$ 512,866</b>	<b>\$ 147,858</b>	<b>28.83%</b>	<b>\$ 53,821</b>	<b>6.85%</b>
Projected Fund Balance December 31	\$ 452,581	\$ 723,199				
Fund Balance as of Report Date			\$ 1,088,207			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 4,095,871	\$ 4,095,871	\$ 4,095,871			
Revenues:						
Charges for Services	\$ 552,609	\$ 552,609	\$ 292,902	53.00%	\$ 202,985	50.75%
Investment Income	-	-	58,343	-	17,319	-
Revenues without Use of Fund Balance	552,609	552,609	351,245	63.56%	220,304	55.08%
Use of Fund Balance	139,141	139,141	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 691,750</b>	<b>\$ 691,750</b>	<b>\$ 351,245</b>	<b>50.78%</b>	<b>\$ 220,304</b>	<b>44.06%</b>
Appropriations:						
Sheriff	\$ 691,750	\$ 691,750	\$ 142,996	20.67%	\$ 123,423	24.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 691,750</b>	<b>\$ 691,750</b>	<b>\$ 142,996</b>	<b>20.67%</b>	<b>\$ 123,423</b>	<b>24.68%</b>
Projected Fund Balance December 31	\$ 3,956,730	\$ 3,956,730				
Fund Balance as of Report Date			\$ 4,304,120			

# 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				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 568,188	\$ 568,188	\$ 568,188			
Revenues:						
Fines and Forfeitures	\$ -	\$ 38,134	\$ 38,134	100.00%	\$ 189,941	100.00%
Revenues without Use of Fund Balance	-	38,134	38,134	100.00%	189,941	100.00%
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 140,000</u>	<u>\$ 178,134</u>	<u>\$ 38,134</u>	21.41%	<u>\$ 189,941</u>	57.57%
Appropriations:						
Sheriff	\$ 140,000	\$ 178,134	\$ 95,687	53.72%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 140,000</u>	<u>\$ 178,134</u>	<u>\$ 95,687</u>	53.72%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 428,188	\$ 428,188				
Fund Balance as of Report Date			\$ 510,635			



# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Sheriff Special Treasury Fund (066)

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

	FY 2023			% Actual to Current Budget	FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023		Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 23,456	13.40%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ 23,456</u>	13.40%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 191,991	\$ 191,991	\$ 191,991			
Revenues:						
Fines and Forfeitures	\$ -	\$ 69,653	\$ 69,653	100.00%	\$ 774	100.00%
Investment Income	-	-	1,209	-	307	-
Revenues without Use of Fund Balance	-	69,653	70,862	101.74%	1,081	139.66%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 70,000</u>	<u>\$ 139,653</u>	<u>\$ 70,862</u>	50.74%	<u>\$ 1,081</u>	0.60%
Appropriations:						
Sheriff	\$ 70,000	\$ 139,653	\$ -	0.00%	\$ 49,867	27.59%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 70,000</u>	<u>\$ 139,653</u>	<u>\$ -</u>	0.00%	<u>\$ 49,867</u>	27.59%
Projected Fund Balance December 31	\$ 121,991	\$ 121,991				
Fund Balance as of Report Date			\$ 262,853			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 3,246,022	\$ 3,246,022	\$ 3,246,022			
Revenues:						
Taxes	\$ 804,000	\$ 804,000	\$ 599,584	74.58%	\$ 431,022	57.47%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,155,000	1,155,000	488,900	42.33%	503,422	43.93%
Investment Income	12,412	12,412	47,186	380.16%	4,148	-
TOTAL REVENUES	<u>\$ 2,371,412</u>	<u>\$ 2,371,412</u>	<u>\$ 1,535,670</u>	64.76%	<u>\$ 1,338,592</u>	58.30%
Appropriations:						
Stadium Operations	\$ 2,201,728	\$ 2,201,728	\$ 2,127,773	96.64%	\$ 2,101,256	97.54%
Appropriations without Contribution to Fund Balance	2,201,728	2,201,728	2,127,773	96.64%	2,101,256	97.54%
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>\$ 2,127,773</u>	89.73%	<u>\$ 2,101,256</u>	91.52%
Projected Fund Balance December 31	\$ 3,415,706	\$ 3,415,706				
Fund Balance as of Report Date			\$ 2,653,919			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 482,150	\$ 482,150	\$ 482,150			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 140,092	933.95%	\$ 40,760	271.73%
Investment Income	-	-	11,394	-	1,339	-
Revenues without Use of Fund Balance	15,000	15,000	151,486	1,009.91%	42,099	280.66%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 151,486	151.49%	\$ 42,099	42.10%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 397,150	\$ 397,150				
Fund Balance as of Report Date			\$ 633,636			

# 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 receipted 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Fund Balance January 1	\$ 28,689,589	\$ 28,689,589	\$ 28,689,589			
Revenues:						
Taxes	\$ 11,628,500	\$ 11,628,500	\$ 7,479,124	64.32%	\$ 6,746,129	61.05%
Charges for Services	1,000	1,000	168	16.80%	2,353	1,568.67%
Investment Income	151,566	151,566	407,475	268.84%	99,230	-
Revenues without Use of Fund Balance	11,781,066	11,781,066	7,886,767	66.94%	6,847,712	61.96%
Use of Fund Balance	3,591,148	3,591,148	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 15,372,214	\$ 15,372,214	\$ 7,886,767	51.31%	\$ 6,847,712	45.04%
Appropriations:						
Facility Debt	\$ 11,302,286	\$ 11,302,286	\$ 2,803,643	24.81%	\$ 2,837,222	25.11%
Tourism	4,069,928	4,069,928	3,044,741	74.81%	3,353,486	85.90%
TOTAL APPROPRIATIONS	\$ 15,372,214	\$ 15,372,214	\$ 5,848,384	38.05%	\$ 6,190,708	40.72%
Projected Fund Balance December 31	\$ 25,098,441	\$ 25,098,441				
Fund Balance as of Report Date			\$ 30,727,972			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 1,234,420	\$ 1,234,420	\$ 1,234,420			
Revenues:						
Charges for Services	\$ 167,000	\$ 167,000	\$ 102,852	61.59%	\$ 116,775	69.93%
Investment Income	-	-	18,102	-	3,256	-
Miscellaneous	790,000	790,000	667,519	84.50%	555,075	66.43%
Other Financing Sources	900,000	900,000	525,000	58.33%	379,167	58.33%
Revenues without Use of Net Position	1,857,000	1,857,000	1,313,473	70.73%	1,054,273	63.79%
Use of Net Position	427,846	418,911	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,284,846</b>	<b>\$ 2,275,911</b>	<b>\$ 1,313,473</b>	<b>57.71%</b>	<b>\$ 1,054,273</b>	<b>57.50%</b>
Appropriations:						
Transportation*	\$ 2,274,846	\$ 2,265,911	\$ 1,063,421	46.93%	\$ 741,164	40.67%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,284,846</b>	<b>\$ 2,275,911</b>	<b>\$ 1,063,421</b>	<b>46.73%</b>	<b>\$ 741,164</b>	<b>40.42%</b>
Projected Net Position December 31	\$ 806,574	\$ 815,509				
Net Position as of Report Date			\$ 1,484,472			

\* 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 12,204,665	\$ 12,204,665	\$ 12,204,665			
Revenues:						
Investment Income	\$ -	\$ -	\$ 152,404	-	\$ 33,474	-
Miscellaneous	5,101,129	5,101,129	4,082,381	80.03%	3,100,544	78.99%
Other Financing Sources	2,200,000	2,200,000	738,556	33.57%	-	0.00%
Revenues without Use of Net Position	7,301,129	7,301,129	4,973,341	68.12%	3,134,018	36.28%
Use of Net Position	2,234,202	2,234,202	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,535,331</b>	<b>\$ 9,535,331</b>	<b>\$ 4,973,341</b>	<b>52.16%</b>	<b>\$ 3,134,018</b>	<b>35.64%</b>
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,535,331	\$ 9,535,331	\$ 2,378,371	24.94%	\$ 2,494,994	28.38%
Total Non-Departmental	9,535,331	9,535,331	2,378,371	24.94%	2,494,994	28.38%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,535,331</b>	<b>\$ 9,535,331</b>	<b>\$ 2,378,371</b>	<b>24.94%</b>	<b>\$ 2,494,994</b>	<b>28.38%</b>
Projected Net Position December 31	\$ 9,970,463	\$ 9,970,463				
Net Position as of Report Date			\$ 14,799,635			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 14,900,920	\$ 14,900,920	\$ 14,900,920			
Revenues:						
Charges for Services	\$ 1,280,828	\$ 1,280,828	\$ 1,251,865	97.74%	\$ 980,771	74.68%
Investment Income	269,380	269,380	254,999	94.66%	99,668	130.22%
Miscellaneous	-	-	21,137	-	11,841	236.82%
Other Financing Sources	18,500,000	18,500,000	10,791,667	58.33%	14,173,088	73.76%
Revenues without Use of Net Position	20,050,208	20,050,208	12,319,668	61.44%	15,265,368	74.07%
Use of Net Position	11,819,222	11,819,222	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 31,869,430</b>	<b>\$ 31,869,430</b>	<b>\$ 12,319,668</b>	<b>38.66%</b>	<b>\$ 15,265,368</b>	<b>51.40%</b>
Appropriations:						
Transportation*	\$ 31,859,430	\$ 31,859,430	\$ 11,979,590	37.60%	\$ 13,184,749	44.41%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,869,430</b>	<b>\$ 31,869,430</b>	<b>\$ 11,979,590</b>	<b>37.59%</b>	<b>\$ 13,184,749</b>	<b>44.40%</b>
Projected Net Position December 31	\$ 3,081,698	\$ 3,081,698				
Net Position as of Report Date			\$ 15,240,998			

\* 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 26,659,777	\$ 26,659,777	\$ 26,659,777			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 746,122	78.54%	\$ 700,179	73.70%
Charges for Services	47,669,087	47,669,087	27,950,313	58.63%	25,799,987	58.74%
Investment Income	409,178	409,178	1,163,311	284.30%	216,023	109.43%
Contributions and Donations	-	-	-	-	10,000	-
Miscellaneous	100	100	-	0.00%	998	998.00%
Revenues without Use of Net Position	49,028,365	49,028,365	29,859,746	60.90%	26,727,187	59.31%
Use of Net Position	8,496,697	8,496,697	-	0.00%	-	-
TOTAL REVENUES	\$ 57,525,062	\$ 57,525,062	\$ 29,859,746	51.91%	\$ 26,727,187	59.31%
Appropriations:						
Support Services	\$ 57,515,062	\$ 57,515,062	\$ 27,389,124	47.62%	\$ 21,290,090	47.57%
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	\$ 27,389,124	47.61%	\$ 21,290,090	47.24%
Projected Net Position December 31	\$ 18,163,080	\$ 18,163,080				
Net Position as of Report Date			\$ 29,130,399			

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

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 13,789,758	\$ 13,789,758	\$ 13,789,758			
Revenues:						
Charges for Services	\$ 31,389,011	\$ 31,389,011	\$ 670,539	2.14%	\$ 602,236	1.94%
Investment Income	47,129	47,129	367,711	780.22%	68,484	385.17%
Miscellaneous	-	-	-	-	5,715	-
Revenues without Use of Net Position	31,436,140	31,436,140	1,038,250	3.30%	676,435	2.18%
Use of Net Position	1,415,580	1,343,893	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 32,851,720</b>	<b>\$ 32,780,033</b>	<b>\$ 1,038,250</b>	<b>3.17%</b>	<b>\$ 676,435</b>	<b>2.18%</b>
Appropriations:						
Planning and Development	\$ 1,947,096	\$ 1,922,847	\$ 908,598	47.25%	\$ 641,955	51.50%
Water Resources*	30,786,624	30,739,186	7,173,574	23.34%	7,685,842	26.88%
Non-Departmental:						
Reserves - Compensation	40,000	40,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	65,000	65,000	-	0.00%	-	0.00%
Total Non-Departmental	118,000	118,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 32,851,720</b>	<b>\$ 32,780,033</b>	<b>\$ 8,082,172</b>	<b>24.66%</b>	<b>\$ 8,327,797</b>	<b>26.86%</b>
Projected Net Position December 31	\$ 12,374,178	\$ 12,445,865				
Net Position as of Report Date			\$ 6,745,836			

\* 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 173,730,520	\$ 173,730,520	\$ 173,730,520			
Revenues:						
Charges for Services	\$ 387,229,960	\$ 387,229,960	\$ 214,251,051	55.33%	\$ 204,192,452	57.17%
Investment Income	1,461,835	1,461,835	2,788,989	190.79%	683,290	113.28%
Contributions and Donations	21,769,507	21,769,507	18,496,963	84.97%	18,144,591	84.42%
Miscellaneous	50,000	50,000	187,491	374.98%	219,461	438.92%
Revenues without Use of Net Position	410,511,302	410,511,302	235,724,494	57.42%	223,239,794	58.86%
Use of Net Position	13,669,534	13,426,644	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 424,180,836</b>	<b>\$ 423,937,946</b>	<b>\$ 235,724,494</b>	<b>55.60%</b>	<b>\$ 223,239,794</b>	<b>55.31%</b>
Appropriations:						
Planning and Development	\$ 1,126,620	\$ 1,126,620	\$ 547,926	48.63%	\$ 517,687	53.97%
Water Resources*	422,441,216	422,198,326	233,562,441	55.32%	221,427,746	55.02%
Non-Departmental:						
Reserves - Compensation	410,000	410,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	103,000	103,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	100,000	100,000	-	0.00%	-	0.00%
Total Non-Departmental	613,000	613,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 424,180,836</b>	<b>\$ 423,937,946</b>	<b>\$ 234,110,367</b>	<b>55.22%</b>	<b>\$ 221,945,433</b>	<b>54.99%</b>
Projected Net Position December 31	\$ 160,060,986	\$ 160,303,876				
Net Position as of Report Date			\$ 175,344,647			

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

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 13,984,104	\$ 13,984,104	\$ 13,984,104			
Revenues:						
Charges for Services	\$ 128,012,021	\$ 128,012,021	\$ 62,399,097	48.74%	\$ 50,874,163	46.25%
Investment Income	201,394	201,394	272,950	135.53%	170,878	120.71%
Miscellaneous	341,227	341,227	354,456	103.88%	289,044	102.30%
<b>TOTAL REVENUES</b>	<b>\$ 128,554,642</b>	<b>\$ 128,554,642</b>	<b>\$ 63,026,503</b>	<b>49.03%</b>	<b>\$ 51,334,085</b>	<b>45.89%</b>
Appropriations:						
Communications	\$ 8,582,631	\$ 8,532,564	\$ 3,444,081	40.36%	\$ 2,437,529	31.90%
County Administration	4,103,849	4,103,849	1,346,863	32.82%	1,094,408	49.75%
Financial Services	13,814,838	13,640,217	6,919,180	50.73%	6,808,955	53.36%
Human Resources	6,719,490	6,610,633	3,175,589	48.04%	2,659,849	49.54%
Information Technology Services	68,256,200	67,801,637	25,543,842	37.67%	23,125,923	38.94%
Law	3,525,576	3,469,817	1,942,097	55.97%	1,827,946	53.05%
Support Services	21,003,558	20,949,423	11,109,056	53.03%	9,784,886	49.44%
Non-Departmental:						
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,545,500	2,545,500	548,761	21.56%	439,353	34.81%
Total Non-Departmental	2,548,500	2,548,500	548,761	21.53%	439,353	34.73%
Appropriations without Working Capital Reserve	128,554,642	127,656,640	54,029,469	42.32%	48,178,849	43.07%
Working Capital Reserve	-	898,002	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 128,554,642</b>	<b>\$ 128,554,642</b>	<b>\$ 54,029,469</b>	<b>42.03%</b>	<b>\$ 48,178,849</b>	<b>43.07%</b>
Projected Net Position December 31	\$ 13,984,104	\$ 14,882,106				
Net Position as of Report Date			\$ 22,981,138			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 1,048,411	\$ 1,048,411	\$ 1,048,411			
Revenues:						
Charges for Services	\$ 2,250,395	\$ 2,250,395	\$ 1,312,729	58.33%	\$ 1,020,833	58.33%
Investment Income	64,278	64,278	99,478	154.76%	34,869	132.13%
Revenues without Use of Net Position	2,314,673	2,314,673	1,412,207	61.01%	1,055,702	59.43%
Use of Net Position	69,990	69,990	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,384,663</b>	<b>\$ 2,384,663</b>	<b>\$ 1,412,207</b>	<b>59.22%</b>	<b>\$ 1,055,702</b>	<b>45.30%</b>
Appropriations:						
Financial Services	\$ 2,384,663	\$ 2,384,663	\$ 979,781	41.09%	\$ 913,599	39.20%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,384,663</b>	<b>\$ 2,384,663</b>	<b>\$ 979,781</b>	<b>41.09%</b>	<b>\$ 913,599</b>	<b>39.20%</b>
Projected Net Position December 31	\$ 978,421	\$ 978,421				
Net Position as of Report Date			\$ 1,480,837			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 5,263,839	\$ 5,263,839	\$ 5,263,839			
Revenues:						
Charges for Services	\$ 10,465,580	\$ 10,465,580	\$ 7,847,780	74.99%	\$ 6,579,511	65.88%
Investment Income	-	-	130,695	-	11,948	-
Miscellaneous	277,000	277,000	375,628	135.61%	265,469	95.84%
Other Financing Sources	-	-	36,985	-	15,400	-
<b>TOTAL REVENUES</b>	<b>\$ 10,742,580</b>	<b>\$ 10,742,580</b>	<b>\$ 8,391,088</b>	<b>78.11%</b>	<b>\$ 6,872,328</b>	<b>66.95%</b>
Appropriations:						
Support Services	\$ 9,908,667	\$ 9,868,727	\$ 6,428,638	65.14%	\$ 5,098,799	56.17%
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	314,264	58.33%	582,815	55.64%
Total Non-Departmental	566,739	566,739	314,264	55.45%	582,815	54.90%
Appropriations without Working Capital Reserve	10,475,406	10,435,466	6,742,902	64.62%	5,681,614	56.04%
Working Capital Reserve	267,174	307,114	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,742,580</b>	<b>\$ 10,742,580</b>	<b>\$ 6,742,902</b>	<b>62.77%</b>	<b>\$ 5,681,614</b>	<b>55.35%</b>
Projected Net Position December 31	\$ 5,531,013	\$ 5,570,953				
Net Position as of Report Date			\$ 6,912,025			

# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 49,221,108	\$ 49,221,108	\$ 49,221,108			
Revenues:						
Charges for Services	\$ 77,900,387	\$ 77,900,387	\$ 44,054,908	56.55%	\$ 45,125,546	58.50%
Investment Income	478,691	478,691	919,385	192.06%	279,324	117.77%
Miscellaneous	-	-	295,379	-	156,019	-
TOTAL REVENUES	<u>\$ 78,379,078</u>	<u>\$ 78,379,078</u>	<u>\$ 45,269,672</u>	57.76%	<u>\$ 45,560,889</u>	57.34%
Appropriations:						
Human Resources	\$ 78,019,035	\$ 77,970,264	\$ 41,320,871	53.00%	\$ 37,988,339	47.81%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	78,029,035	77,980,264	41,320,871	52.99%	37,988,339	47.81%
Working Capital Reserve	350,043	398,814	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 78,379,078</u>	<u>\$ 78,379,078</u>	<u>\$ 41,320,871</u>	52.72%	<u>\$ 37,988,339</u>	47.81%
Projected Net Position December 31	\$ 49,571,151	\$ 49,619,922				
Net Position as of Report Date			\$ 53,169,909			

# YTD FINANCIAL REPORT 2023 | GWINNETT COUNTY

## Risk Management Fund (602)

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

	FY 2023				FY 2022	
	2023 Adopted Budget	Current Annual Budget as of 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 1,999,799	\$ 1,999,799	\$ 1,999,799			
Revenues:						
Charges for Services	\$ 12,532,700	\$ 12,532,700	\$ 7,310,770	58.33%	\$ 6,574,185	58.33%
Investment Income	24,825	24,825	50,935	205.18%	52,808	75.91%
Miscellaneous	-	-	6,723	-	551	-
<b>TOTAL REVENUES</b>	<b>\$ 12,557,525</b>	<b>\$ 12,557,525</b>	<b>\$ 7,368,428</b>	<b>58.68%</b>	<b>\$ 6,627,544</b>	<b>58.45%</b>
Appropriations:						
Financial Services	\$ 11,393,170	\$ 11,393,170	\$ 8,390,411	73.64%	\$ 6,899,326	64.94%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	11,403,170	11,403,170	8,390,411	73.58%	6,899,326	64.88%
Working Capital Reserve	1,154,355	1,154,355	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,557,525</b>	<b>\$ 12,557,525</b>	<b>\$ 8,390,411</b>	<b>66.82%</b>	<b>\$ 6,899,326</b>	<b>60.84%</b>
Projected Net Position December 31	\$ 3,154,154	\$ 3,154,154				
Net Position as of Report Date			\$ 977,816			



# 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 07/31/2023	Actuals YTD as of 07/31/2023	% Actual to Current Budget	Actuals YTD as of 07/31/2022	% Actual to 07/31/2022 Budget
Net Position January 1	\$ 9,057,373	\$ 9,057,373	\$ 9,057,373			
Revenues:						
Charges for Services	\$ 4,500,994	\$ 4,500,994	\$ 2,625,579	58.33%	\$ 2,333,332	58.33%
Investment Income	127,630	127,630	327,655	256.72%	74,886	99.37%
Miscellaneous	-	-	72,621	-	6,805	-
Revenues without Use of Net Position	4,628,624	4,628,624	3,025,855	65.37%	2,415,023	59.26%
Use of Net Position	1,380,519	1,380,519	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,009,143</b>	<b>\$ 6,009,143</b>	<b>\$ 3,025,855</b>	<b>50.35%</b>	<b>\$ 2,415,023</b>	<b>42.77%</b>
Appropriations:						
Human Resources	\$ 5,999,143	\$ 5,999,143	\$ 2,423,412	40.40%	\$ 2,353,014	41.75%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,009,143</b>	<b>\$ 6,009,143</b>	<b>\$ 2,423,412</b>	<b>40.33%</b>	<b>\$ 2,353,014</b>	<b>41.68%</b>
Projected Net Position December 31	\$ 7,676,854	\$ 7,676,854				
Net Position as of Report Date			\$ 9,659,816			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 7/31/2023

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 87,250	\$ 103,675	\$ 16,425	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	\$ -	\$ 16,425
				Total: Contributions and Donations	-	16,425
Use of Fund Balance	6,025,201	15,146,171	9,120,970	To adjust budget for 90 day job vacancies.	-	(642,611)
				GCID 20230622 To renew a Management Agreement with Georgia Gwinnett College for operation and staffing of the Gwinnett Entrepreneur Center. This Agreement is funded 20% through grants awarded by the United States Department of Housing and Urban Development. Subject to approval as to form by the Law Department.	-	117,500
				GCID 20230580 Of Change Order No. 1 to RP031-21-Construction Manager (CM) at Risk for Preconstruction and Construction of Hoooper-Renwick Themed Library Project with Cooper & Company General Contractors, Inc., increasing the contract by \$9,407,156.00. The contract amount is adjusted from \$7,600,000.00 to \$17,007,156.00. Subject to approval as to form by the Law Department.	-	9,407,156
				GCID 20230573 To adjust the compensation of Hearing Officers hearing ad valorem property tax assessment appeals to \$175.00 per parcel and \$50.00 per read-in (settled) appeal.	238,925	238,925
				Total: Use of Fund Balance	238,925	9,120,970
<i>Total: General Fund</i>			9,137,395		238,925	9,137,395
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	1,616,839	1,309,681	(307,158)	To adjust budget for 90 day job vacancies.	-	(320,658)
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	-	13,500
<i>Total: Development and Enforcement Services District Fund</i>			(307,158)		-	(307,158)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	11,136,302	11,057,310	(78,992)	To adjust budget for 90 day job vacancies.	-	(78,992)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(78,992)		-	(78,992)
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	15,672,686	15,465,468	(207,218)	To adjust budget for 90 day job vacancies.	-	(207,218)
<i>Total: Police Services District Fund</i>			(207,218)		-	(207,218)
<b>Recreation Fund (105)</b>						
Contributions and Donations	400	33,975	33,575	GCID 20230362 To accept a donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division.	-	33,575
<i>Total: Recreation Fund</i>			33,575		-	33,575

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>The Exchange at Gwinnett TAD Fund (166)</b>						
Use of Fund Balance	3,010,126	4,418,094	1,407,968	GCID 20200532 Of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six-The Exchange at Gwinnett; and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents. Subject to approval as to form by the Law Department.	-	1,407,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	28,302	28,302	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	23,564
Use of Fund Balance	302,239	273,937	(28,302)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(23,564)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	270,618	270,618	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	182,699
Use of Fund Balance	512,866	242,248	(270,618)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(182,699)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	38,134	38,134	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	38,134
<i>Total: Sheriff Special Justice Fund</i>			38,134		-	38,134
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	69,653	69,653	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,683	69,653
<i>Total: Sheriff Special State Fund</i>			69,653		1,683	69,653
<b>Airport Operating Fund (520)</b>						
Use of Net Position	427,846	418,911	(8,935)	To adjust budget for 90 day job vacancies.	-	(8,935)
<i>Total: Airport Operating Fund</i>			(8,935)		-	(8,935)
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	1,415,580	1,343,893	(71,687)	To adjust budget for 90 day job vacancies.	-	(71,687)
<i>Total: Stormwater Operating Fund</i>			(71,687)		-	(71,687)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	13,669,534	13,426,644	(242,890)	To adjust budget for 90 day job vacancies.	-	(298,390)
				GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	-	55,500
				Total: Use of Net Position	-	(242,890)
<i>Total: Water and Sewer Operating Fund</i>			(242,890)		-	(242,890)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 9,769,845</b>		<b>\$ 240,608</b>	<b>\$ 9,769,845</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**AS OF 7/31/2023**

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
County Administration	\$ 3,920,202	\$ 3,915,632	\$ (4,570)	To adjust budget for 90 day job vacancies.	\$ -	\$ (122,070)
				GCID 20230622 To renew a Management Agreement with Georgia Gwinnett College for operation and staffing of the Gwinnett Entrepreneur Center. This Agreement is funded 20% through grants awarded by the United States Department of Housing and Urban Development. Subject to approval as to form by the Law Department.	-	117,500
				Total: County Administration	-	(4,570)
Transportation	36,189,397	35,875,030	(314,367)	To adjust budget for 90 day job vacancies.	-	(314,367)
				Total: Transportation	-	(314,367)
Police Services	3,339,838	3,331,138	(8,700)	To adjust budget for 90 day job vacancies.	-	(8,700)
				Total: Police Services	-	(8,700)
Corrections	22,101,964	22,189,964	88,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	88,000
				Total: Corrections	-	88,000
Community Services	26,438,943	26,335,265	(103,678)	To adjust budget for 90 day job vacancies.	-	(120,103)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	-	16,425
				Total: Community Services	-	(103,678)
Community Services - Elections	6,477,376	6,400,005	(77,371)	To adjust budget for 90 day job vacancies.	-	(77,371)
				Total: Community Services-Elections	-	(77,371)
Juvenile Court	6,066,954	7,626,754	1,559,800	Transfer from Non-Departmental: Court Interpreters Reserve	-	42,700
				Transfer from Non-Departmental: Court Reporters Reserve	-	93,800
				Transfer from Non-Departmental: Indigent Defense Reserve	-	754,800
				Reserves Transfer 3rd Quarter	-	62,500
				Indigent Defense	311,700	606,000
				Total: Juvenile Court	311,700	1,559,800
Child Advocacy & Juvenile Services	4,693,660	4,707,160	13,500	Reserves Transfer 1st 6 months	-	13,500
				Total: Child Advocacy & Juvenile Services	-	13,500
Sheriff	141,999,004	142,791,004	792,000	Transfer from Non-Departmental: Inmate Medical Reserve	-	792,000
				Total: Sheriff	-	792,000
Clerk of Court	17,089,628	17,328,553	238,925	GCID20230573 To adjust the compensation of Hearing Officers hearing ad valorem property tax assessment appeals to \$175.00 per parcel and \$50.00 per read-in (settled) appeal	238,925	238,925
				Total: Clerk of Court	238,925	238,925
Judiciary	31,173,535	36,002,735	4,829,200	Transfer from Non-Departmental: Court Interpreters Reserve	-	355,500
				Transfer from Non-Departmental: Court Reporters Reserve	-	406,200
				Transfer from Non-Departmental: Indigent Defense Reserve	-	4,067,500
				Total: Judiciary	-	4,829,200
Probate Court	3,947,380	4,162,180	214,800	Transfer from Non-Departmental: Court Interpreters Reserve	-	13,500
				Transfer from Non-Departmental: Indigent Defense Reserve	-	201,300
				Total: Probate Court	-	214,800
<b>Non-Departmental:</b>						
Contingency	1,628,000	1,571,092	(56,908)	Transfer to Medical Examiner	-	(56,908)
				Total: Contingency	-	(56,908)

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Contribution to Capital	23,716,495	33,123,651	9,407,156	GCID 20230580 Of Change Order No. 1 to RP021-21; Construction Manager (CM) at Risk for Preconstruction and Construction of Hooper-Renwick Themed Library Project with Cooper & Company General Contractors, Inc., increasing the contract by \$9,407,156.00. The contract amount is adjusted from \$7,600,000.00 to \$17,007,156.00. Subject to approval as to form by the Law Department.	-	9,407,156
				Total: Contribution to Capital	-	9,407,156
Medical Examiner	1,654,744	1,711,652	56,908	Transfer from Contingency	-	56,908
				Total: Medical Examiner	-	56,908
Reserves - Court Interpreters	900,000	389,300	(510,700)	Reserves Transfer	-	(510,700)
				Total: Reserves - Court Interpreters	-	(510,700)
Reserves - Court Reporters	1,250,000	562,500	(687,500)	Reserves Transfer	-	(687,500)
				Total: Reserves - Court Reporters	-	(687,500)
Reserves - Indigent Defense	6,710,000	1,290,900	(5,419,100)	Reserves Transfer 1st 6 months	-	(3,355,000)
				Reserves Transfer	-	(1,500,800)
				Reserves Transfer 3rd quarter	(311,700)	(563,300)
				Total: Reserves - Indigent Defense	(311,700)	(5,419,100)
Reserves - Prisoner Medical	1,760,000	880,000	(880,000)	Reserves Transfer 1st 6 months	-	(880,000)
				Total: Reserves - Prisoner Medical	-	(880,000)
				Total: Non-Departmental	(311,700)	1,909,856
<b>Total: General Fund</b>			<b>9,137,395</b>		<b>238,925</b>	<b>9,137,395</b>
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	17,807,958	17,500,800	(307,158)	To adjust budget for 90 day job vacancies.	-	(320,658)
				GCID 20230423 For the Chairwoman to execute a Resolution Setting the Compensation of the Members of the Municipal-Gwinnett County Planning Commission. Subject to approval as to form by the Law Department.	-	13,500
				Total: Planning and Development	-	(307,158)
<b>Total: Development and Enforcement Services District Fund</b>			<b>(307,158)</b>		<b>-</b>	<b>(307,158)</b>
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	166,723,946	166,644,954	(78,992)	To adjust budget for 90 day job vacancies.	-	(78,992)
				Total: Fire and Emergency Services	-	(78,992)
<b>Total: Fire and Emergency Services District Fund</b>			<b>(78,992)</b>		<b>-</b>	<b>(78,992)</b>
<b>Police Services District Fund (106)</b>						
Police Services	174,717,077	174,609,859	(107,218)	Transfer from Non-Departmental: Inmate Medical Reserve	-	100,000
				To adjust budget for 90 day job vacancies.	-	(207,218)
				Total: Police Services	-	(107,218)
Recorder's Court	1,788,445	1,988,845	200,400	Transfer from Non-Departmental: Indigent Defense Reserve	-	135,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	65,200
				Total: Recorder's Court	-	200,400
Solicitor General	858,513	863,513	5,000	Transfer from Non-Departmental: Court Reporters Reserve	-	5,000
				Total: Solicitor General	-	5,000
Non-Departmental	11,537,801	11,232,401	(305,400)	Transfer to Recorder's Court - From Indigent Defense Reserve	-	(135,200)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(65,200)
				Transfer to Solicitor General - From Court Reporters Reserve	-	(5,000)
				Transfer to Police Services - From Inmate Medical Reserve	-	(100,000)
				Total: Non-Departmental	-	(305,400)
<b>Total: Police Services District Fund</b>			<b>(207,218)</b>		<b>-</b>	<b>(207,218)</b>

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	50,154,729	49,893,544	(261,185)	To adjust budget for 90 day job vacancies.	-	(294,760)
				GCID 20230362 To accept a \$50,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation division.	-	33,575
				Total: Community Services	-	(261,185)
Contribution To Fund Balance	1,487,179	1,781,939	294,760	To adjust budget for 90 day job vacancies.	-	294,760
<i>Total: Recreation Fund</i>			33,575		-	33,575
<b>The Exchange at Gwinnett TAD Fund (166)</b>						
Planning and Development	3,010,126	4,418,094	1,407,968	GCID 20200532 of a Supplemental Resolution authorizing the issuance of its Tax Allocation Bonds to finance and refinance a portion of the redevelopment costs associated with Tax Allocation District Number Six-The Exchange at Gwinnett; and for other related purposes. Authorization for staff to make revisions as necessary to finalize the agreements and documents. Subject to approval as to form by the Law Department.	-	1,407,968
<i>Total: The Exchange at Gwinnett TAD Fund</i>			1,407,968		-	1,407,968
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	140,000	178,134	38,134	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	38,134
<i>Total: Sheriff Special Justice Fund</i>			38,134		-	38,134
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	70,000	139,653	69,653	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,683	69,653
<i>Total: Sheriff Special State Fund</i>			69,653		1,683	69,653
<b>Airport Operating Fund (520)</b>						
Transportation	2,274,846	2,265,911	(8,935)	To adjust budget for 90 day job vacancies.	-	(8,935)
<i>Total: Airport Operating Fund</i>			(8,935)		-	(8,935)
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	1,947,096	1,922,847	(24,249)	To adjust budget for 90 day job vacancies.	-	(24,249)
				Total: Planning and Development	-	(24,249)
Water Resources	30,786,624	30,739,186	(47,438)	To adjust budget for 90 day job vacancies.	-	(47,438)
				Total: Water Resources	-	(47,438)
<i>Total: Stormwater Operating Fund</i>			(71,687)		-	(71,687)
<b>Water and Sewer Operating Fund (501)</b>						
Water Resources	422,441,216	422,198,326	(242,890)	GCID 20230165 RP004-23, development of the Gwinnett County 2045 Unified Plan, to Tunnell, Spangler & Associates, Inc. dba TSW, amount not to exceed \$1,260,400.00 (negotiated cost savings of \$5,695.00). Contract to follow award. Subject to approval as to form by the Law Department.	-	535,775

Department/Fund	2023 Adopted Budget	2023 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
				GCID 20230036 Of a Supplemental Resolution approving the forms, terms and conditions, and authorizing the execution, delivery, and performance of a Loan Agreement and Note relating to a loan from the Clean Water State Revolving Fund, administered by Georgia Environmental Finance Authority (GEFA), amount not to exceed \$50,000,000; and for other related purposes. Subject to approval as to form by the Law Department.		55,500
				To adjust budget for 90 day job vacancies.	-	(834,165)
				Total: Water Resources	-	(242,890)
<i>Total: Water and Sewer Operating Fund</i>			(242,890)		-	(242,890)
<b>Administrative Support Fund (665)</b>						
Communications	8,582,631	8,532,564	(50,067)	To adjust budget for 90 day job vacancies.	-	(50,067)
				Total: Communications	-	(50,067)
Financial Services	13,814,838	13,640,217	(174,621)	To adjust budget for 90 day job vacancies.	-	(174,621)
				Total: Financial Services	-	(174,621)
Human Resources	6,719,490	6,610,633	(108,857)	To adjust budget for 90 day job vacancies.	-	(108,857)
				Total: Human Resources	-	(108,857)
Information Technology	68,256,200	67,801,637	(454,563)	To adjust budget for 90 day job vacancies.	-	(454,563)
				Total: Information Technology	-	(454,563)
Law	3,525,576	3,469,817	(55,759)	To adjust budget for 90 day job vacancies.	-	(55,759)
				Total: Law	-	(55,759)
Support Services	21,003,558	20,949,423	(54,135)	To adjust budget for 90 day job vacancies.	-	(54,135)
				Total: Support Services	-	(54,135)
Working Capital Reserve	-	898,002	898,002	To adjust budget for 90 day job vacancies.	-	898,002
				Total: Working Capital Reserve	-	898,002
<i>Total: Administrative Support Fund</i>			-		-	-
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	78,029,035	77,980,264	(48,771)	To adjust budget for 90 day job vacancies.	-	(48,771)
Working Capital Reserve	350,043	398,814	48,771	To adjust budget for 90 day job vacancies.	-	48,771
<i>Total: Group Self-Insurance Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 9,769,845</b>		<b>\$ 240,608</b>	<b>\$ 9,769,845</b>