



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
APRIL 30, 2024
(UNAUDITED)



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: May 15, 2024

SUBJECT: Monthly Financial Report for the Period Ended April 30, 2024

This report, which includes unaudited information through the fourth month of fiscal year 2024, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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EXECUTIVE SUMMARY

2025 Budget Preparation

Departments and agencies submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets in April. The Capital Review Committee will consider requests in June and will then make a recommendation to the Chairwoman for projects to include in the 2025-2030 Capital Improvement Plan.

Certificate of Achievement for Excellence in Financial Reporting

Gwinnett County's Annual Comprehensive Financial Report for the year ended December 31, 2022, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award for 42 years.

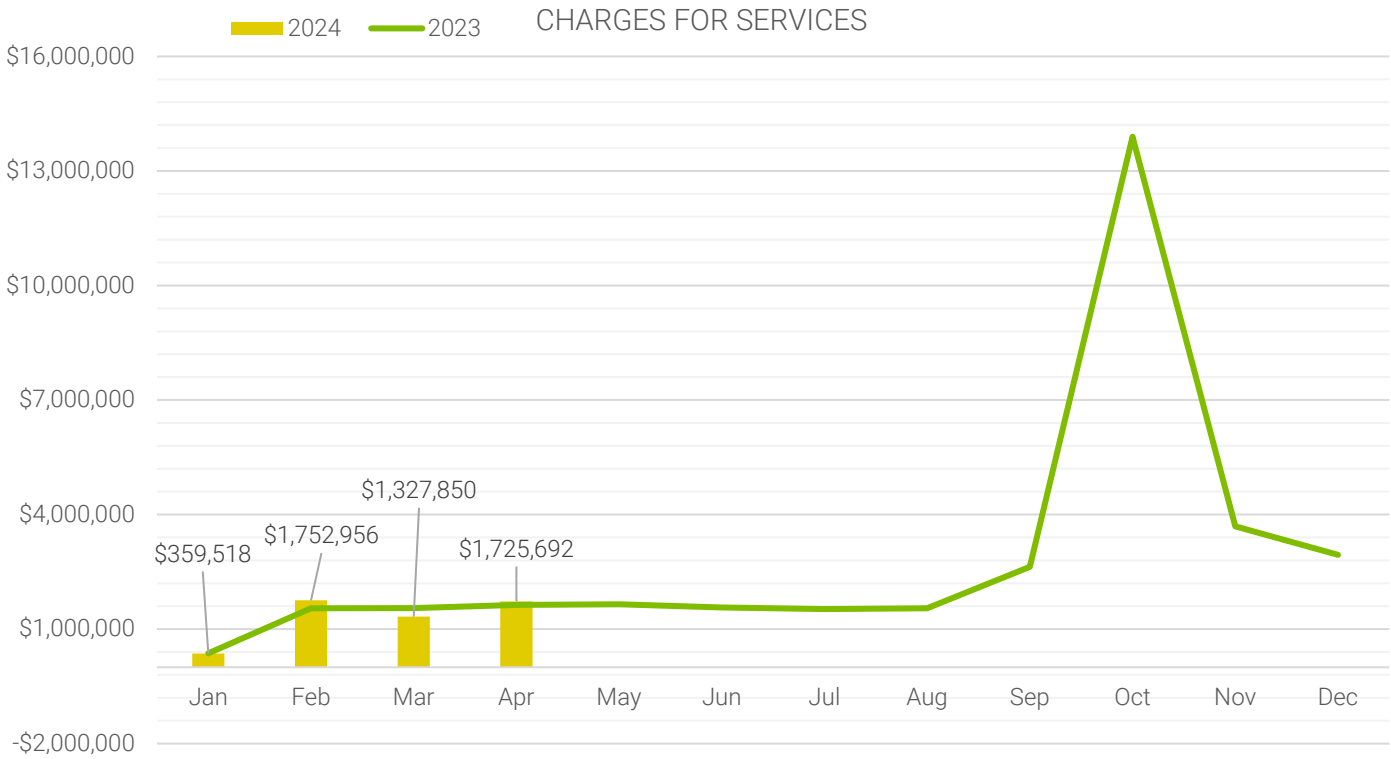
Assessment Notices

Annual Notices of Assessment were mailed to most owners of residential and commercial real property on April 05, 2024. Additional real property notices were mailed on April 17. The notices include estimated taxes that are based on the previous year's millage rate and the current year's property value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill, which will be due in the fall, will be based on tax rates set by the Board of Commissioners, the cities, and the Board of Education later this year. For information about the appeals process, visit www.gwinnett-assessor.com. In May, the Board of Assessors issued Annual Notices of Assessment for personal property consisting of boats, airplanes, and business equipment.

GENERAL FUND (PAGE 12)

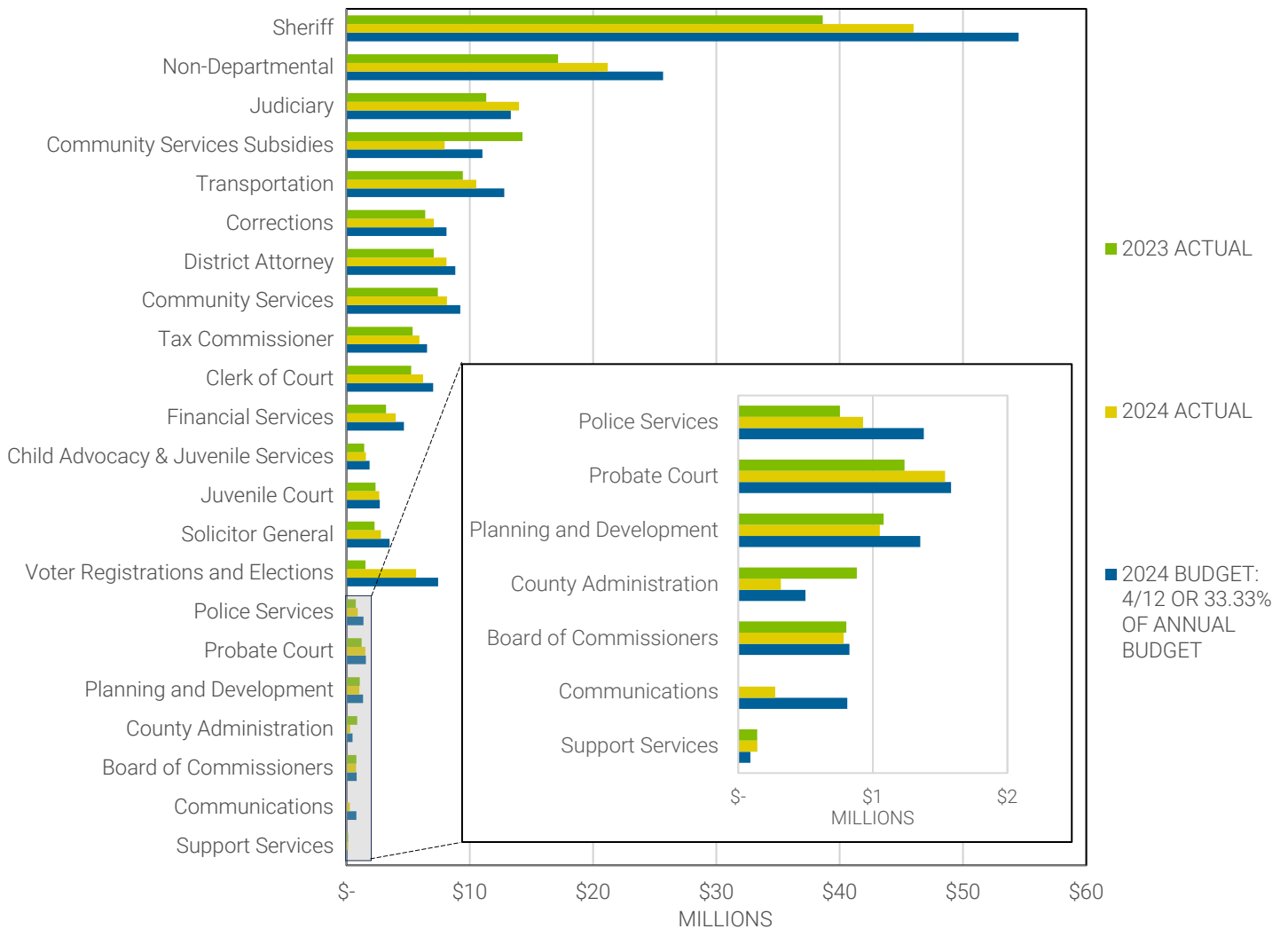
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health 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. In the chart below, the yellow bars are 2024 monthly revenues, and the green line represents monthly collections for 2023. 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 October 15, 2023. 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 April stayed consistent when compared to the same time last year.

GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2023– 2024 YTD EXPENDITURES



Sheriff's expenditures are approximately \$7.4 million higher compared to the same time last year primarily due to an increase in the inmate medical contract amount and inmate transport and housing payments made through April. However, they are under budget by approximately \$8.5 million primarily due to inmate medical and housing expenses being paid one month in arrears and a steady decrease in housing expenses.

Non-Departmental expenses are approximately \$4.0 million higher in comparison to 2023. This is primarily due to an increase in the overall monthly contribution to capital funds in 2024.

Judiciary expenses are approximately \$2.7 million higher than last year primarily due to an increase in indigent defense attorney fees and personnel costs. Expenses are temporarily over budget based on the percentage of the fiscal year that has lapsed.

Community Services Subsidies expenditures are down approximately \$6.3 million when compared to last year and are temporarily under budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the timing of when subsidy payments and payments to other agencies are made. In 2024, the first quarter qualifying subsidy payments were made in April, whereas in 2023, the first and second quarter payments had been made by this time.

Voter Registrations and Elections expenditures are up approximately \$4.1 million compared to last year due to election activities in 2024. Although they are currently under budget, expenditures will increase as elections are held.

County Administration expenses are lower in comparison to 2023. This is due to the transition of Community Outreach and Economic Development divisions to other departments in August 2023.

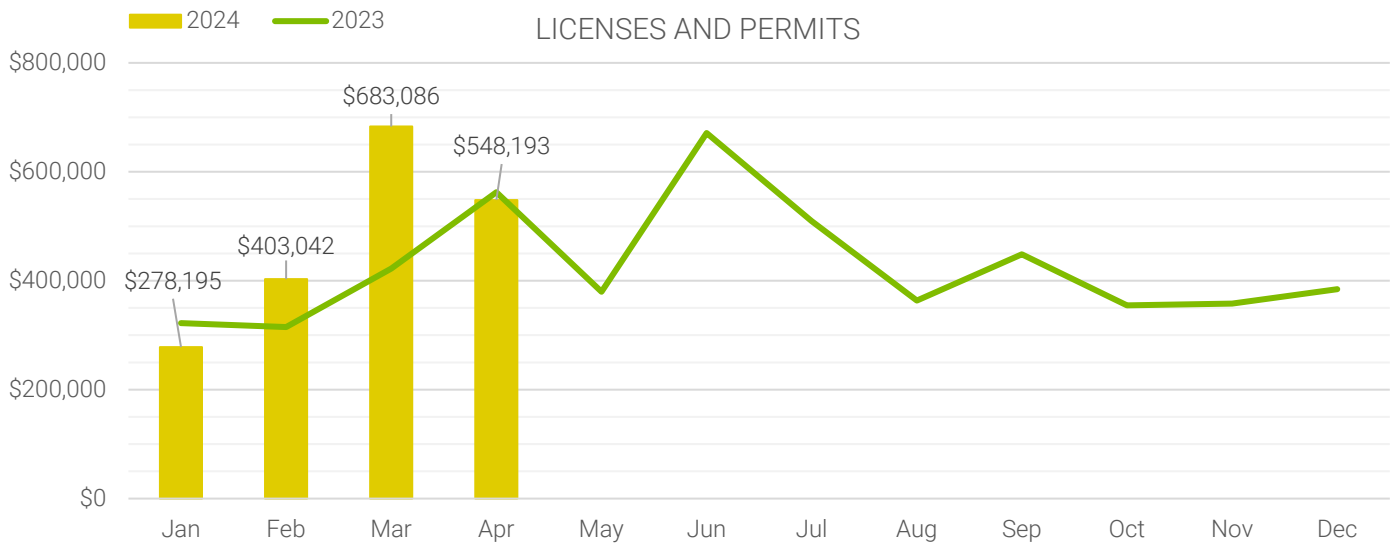
Communications had no prior year expenditures in the General Fund; Community Outreach transitioned from the County Administrator's office to Communications in 2023.

Support Services expenses are temporarily over budget due to an annual rental payment made in the first quarter.

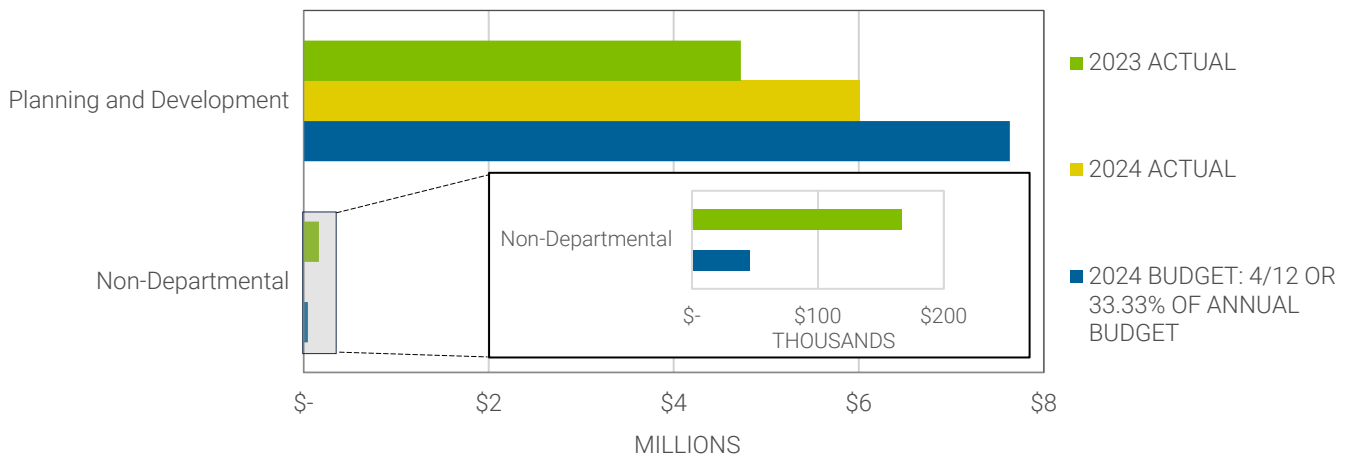
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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 2024 monthly revenues, and the green line represents monthly collections for 2023. Through April, Licenses and Permits revenue is up approximately \$291,000 or 18 percent. This is primarily due to the variability of permit fees which are determined by factors such as construction type, project size, and square footage.



DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2023 - 2024 YTD EXPENDITURES

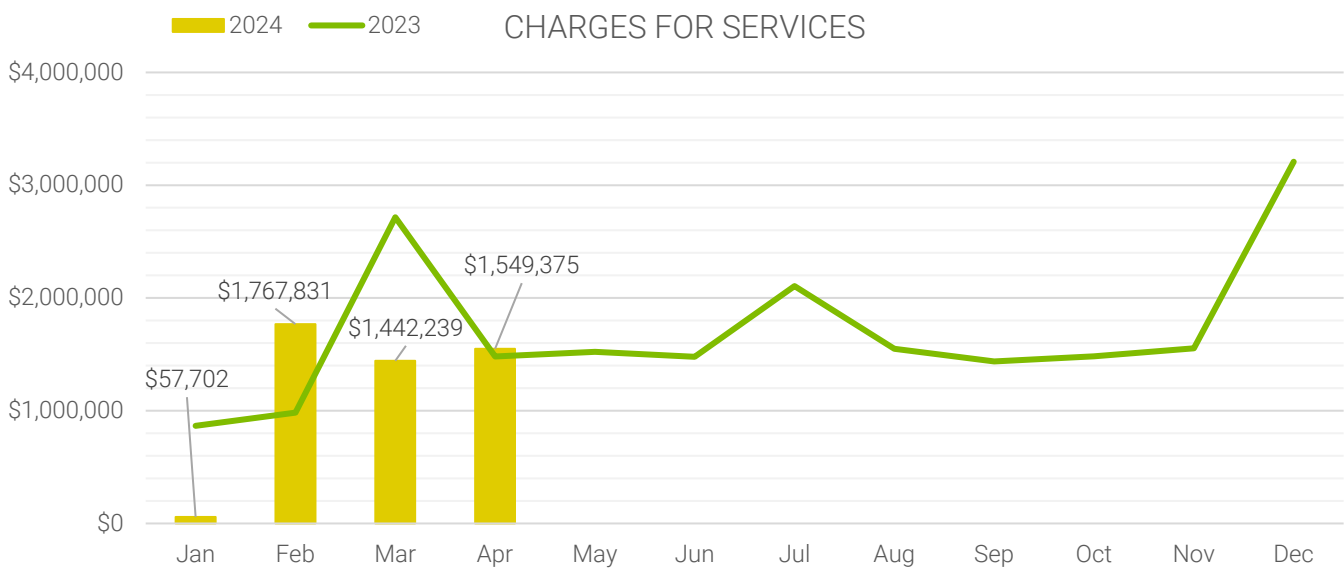


Non-Departmental expenses are down when compared to the same time last year as there is no monthly contribution to fund planned capital projects for the current year. However, both years include an amount budgeted for reserves.

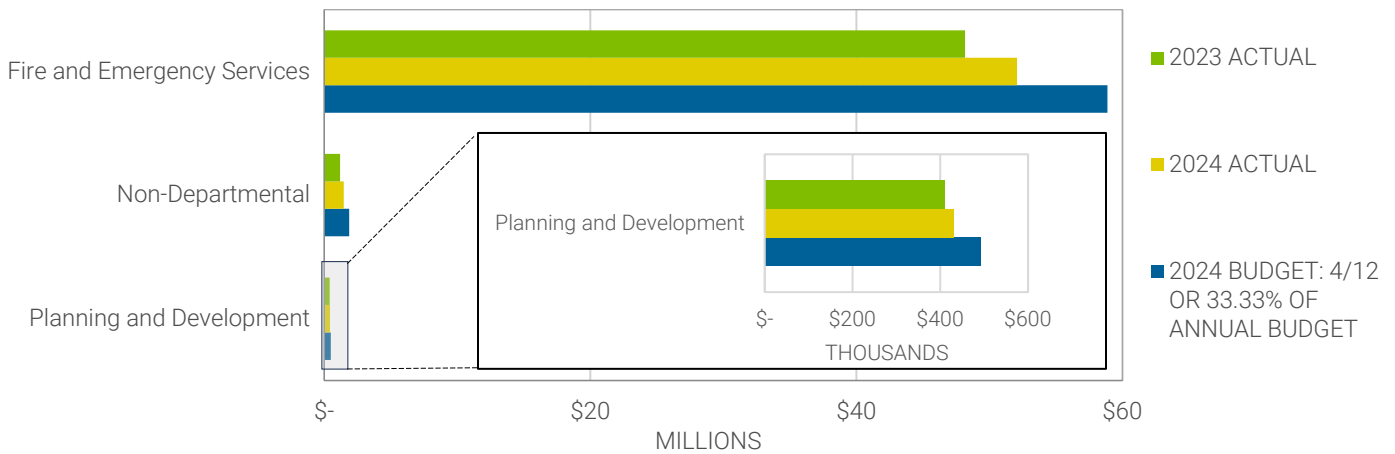
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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 and is shown in the chart below. The yellow bars are monthly 2024 revenues, and the green line represents monthly collections for 2023. Charges for Services revenue, which primarily consists of ambulance fees, is down approximately \$1.2 million or 20 percent when compared to the same time last year. This is mainly attributed to payments in the previous year received from the state government to supplement Medicaid payments for ambulance services.



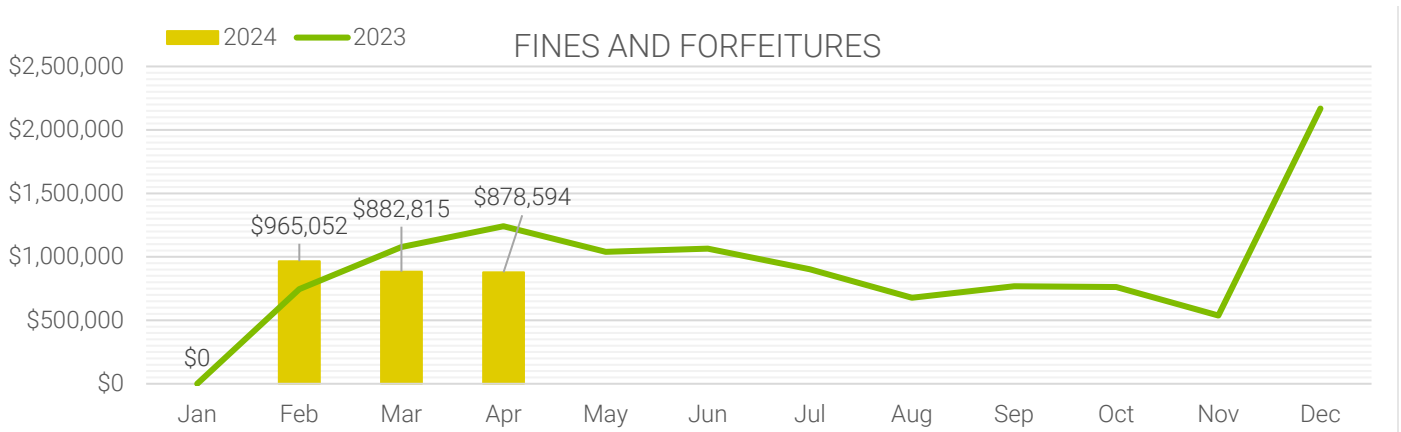
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2023 - 2024 YTD EXPENDITURES



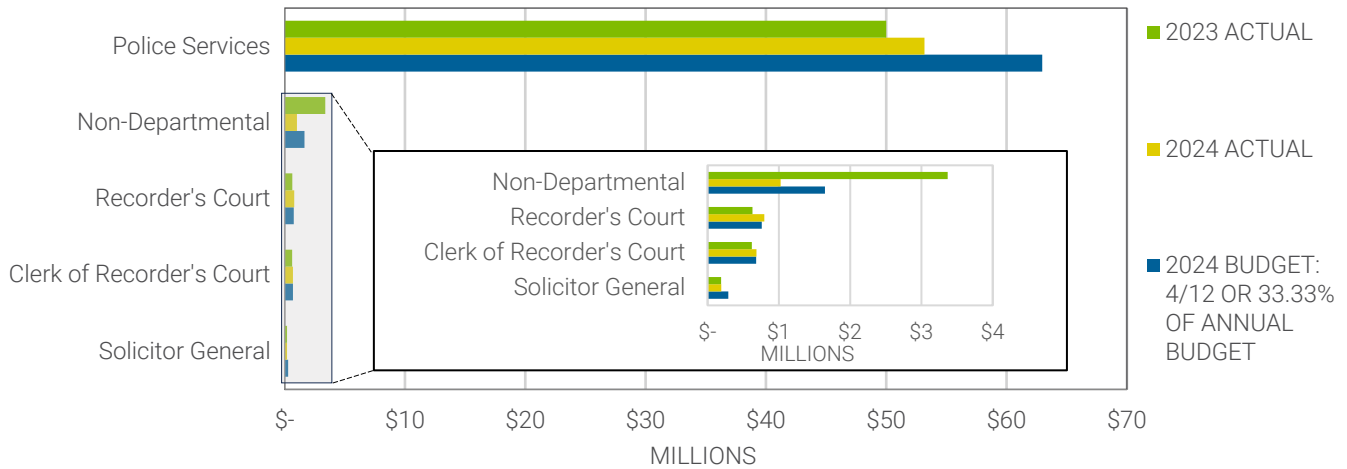
POLICE SERVICES DISTRICT FUND (PAGE 17)

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 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 and is shown in the chart below. The yellow bars are 2024 monthly collections, and the green line represents monthly collections for 2023. January's collections were for the prior year's fines and were recorded in the prior year. Through April, Fines and Forfeitures revenue is down approximately \$338,000 compared to the same period last year primarily due to a decrease in collections from the school zone automated speed detection program.



POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2023 - 2024 YTD EXPENDITURES



Police Services expenses are approximately \$9.8 million under budget due to vacancies and an annual equipment and license support contract which will be paid later this year.

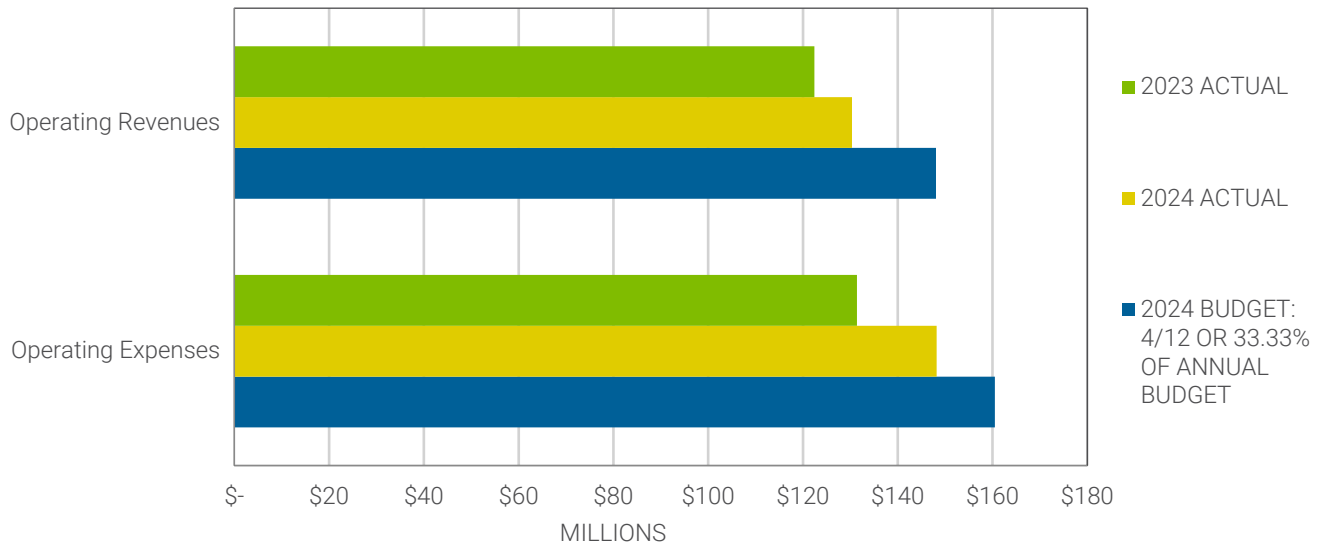
Non-Departmental expenses are down approximately \$2.3 million when compared to the same time last year due to a decrease in the overall monthly contribution to fund planned capital projects for the current year.

Recorder's Court expenses are temporarily over budget based on the percentage of the fiscal year that has lapsed.

WATER & SEWER OPERATING FUND (PAGE 52)

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

WATER AND SEWER OPERATING FUND
APRIL 2023 - 2024 YTD REVENUES AND EXPENSES



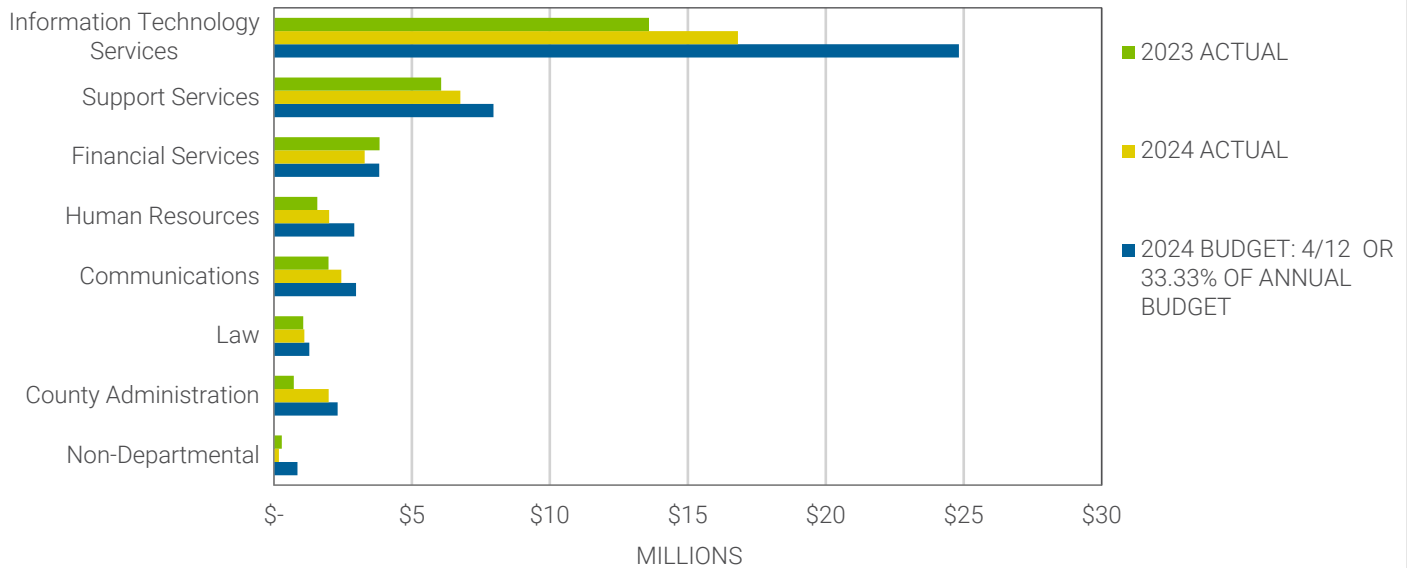
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$7.9 million, or 6 percent, compared to last year. This is primarily because year-to-date Charges for Services revenues had an increase attributed to the timing of billing cycles and new meter connections. Additionally, in 2023, bills were adjusted down for a prior year freeze event. Also, revenue from Contributions and Donations is up year to date due to an increase in meters sold as of April.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$17.1 million, or 13 percent, compared to last year. This is primarily due to increased transfers to capital projects, personnel and professional services, and other general operating expenses. However, expenses in the Water and Sewer Operating Fund are approximately \$12.0 million, or 7.5 percent under budget primarily due to underutilization in areas such as chemicals, utilities, and fuel.

ADMINISTRATIVE SUPPORT FUND (PAGE 53)

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
APRIL 2023 - 2024 YTD EXPENSES



Information Technology Services' expenses are up approximately \$3.2 million or 24 percent when compared to the same time last year. This is primarily due to the timing of contract payments for license and support agreements and subscriptions, as well as an increase in outsourcing services and industrial repairs contracted in 2024. However, expenses are under budget by approximately \$8.0 million. This variance is primarily attributable to lower expenses in areas such as computer supplies, professional services, and license support agreements, all of which will have higher demand later in the year.

Financial Services' expenses are down approximately \$538,000 when compared to the same time last year. This is primarily attributed to the transition of the divisions of Standards and Controls and the Office of Strategic Excellence from Financial Services to the County Administrator's office in mid-2023.

RECURRING ITEMS

Property Taxes

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



The chart above shows the monthly collections of property taxes across all funds. The green line represents 2023 collections and shows most property taxes were collected around the due date of October 15, 2023. The yellow bars represent 2024 revenues. 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 April are comparable to the same time last year.

Tax Digest Adjustments

In April, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase in assessed values of approximately \$19.9 million for tax years 2018 through 2023. These adjustments include a net increase of approximately \$4.3 million in real property assessed values and a net increase of approximately \$15.6 million in personal property assessed values. The majority of the adjustments are from the resolution of appeals and personal property audits.

Investment Income

Investment rates have been high for the past year due to rate increases by the Federal Reserve Bank in 2022 and 2023. Investment revenues were budgeted conservatively to compensate for market uncertainty concerning how long the economy would be able maintain rates at current levels. Since market rates have not dropped, investment revenues are expected to significantly exceed budget in 2024.

YTD FINANCIAL REPORT 2024 | 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 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 238,656,301	\$ 238,656,301	\$ 238,656,301			
Revenues:						
Taxes	\$ 457,114,667	\$ 457,114,667	\$ 49,821,838	10.90%	\$ 48,646,582	11.77%
Licenses and Permits	5,279,690	5,279,690	1,671,929	31.67%	1,638,081	31.12%
Intergovernmental	4,162,064	4,162,064	971,659	23.35%	934,334	23.29%
Charges for Services	34,658,485	34,658,485	5,166,015	14.91%	5,092,982	16.19%
Fines and Forfeitures	3,147,655	3,147,655	849,299	26.98%	777,078	24.27%
Investment Income	4,826,023	4,826,023	3,619,814	75.01%	2,655,051	226.19%
Contributions and Donations	105,950	105,950	6,670	6.30%	4,859	5.57%
Miscellaneous	1,834,120	1,834,120	905,714	49.38%	727,182	41.24%
Other Financing Sources	-	-	13,210	-	55,821	-
Revenues without Use of Fund Balance	511,128,654	511,128,654	63,026,148	12.33%	60,531,970	13.15%
Use of Fund Balance	39,156,305	39,156,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 550,284,959	\$ 550,284,959	\$ 63,026,148	11.45%	\$ 60,531,970	13.00%
Appropriations:						
Board of Commissioners	\$ 2,477,975	\$ 2,477,975	\$ 783,038	31.60%	\$ 803,053	37.87%
Communications	1,216,032	1,216,032	274,620	22.58%	-	-
County Administration	1,497,677	1,497,677	317,022	21.17%	880,994	23.20%
Financial Services	13,988,004	13,988,004	3,999,048	28.59%	3,211,144	27.38%
Tax Commissioner	19,630,133	19,630,133	5,915,050	30.13%	5,361,891	29.15%
Transportation	38,406,186	38,406,186	10,532,296	27.42%	9,434,470	26.27%
Planning and Development	4,056,076	4,056,076	1,051,736	25.93%	1,080,443	44.84%
Police Services	4,136,071	4,136,071	926,952	22.41%	755,305	22.62%
Corrections	24,232,598	24,359,098	7,089,572	29.10%	6,392,862	28.81%
Community Services	27,682,093	27,682,093	8,145,410	29.42%	7,416,297	28.16%
Community Services Subsidies:						
Atlanta Regional Commission	1,295,618	1,295,618	599,327	46.26%	591,221	50.00%
Board of Health	2,500,000	2,500,000	625,000	25.00%	1,250,000	50.00%
Coalition for Health & Human Services	235,088	235,088	58,772	25.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	55,661	37.11%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
Healthcare Initiative	550,000	550,000	-	0.00%	-	0.00%
Homelessness Prevention	500,000	500,000	-	0.00%	-	0.00%
Library In-House Services	1,320,328	1,320,328	212,317	16.08%	272,574	22.16%
Library Subsidy	24,419,802	24,419,802	6,104,951	25.00%	11,450,748	50.00%
Mental Health	1,443,341	1,443,341	360,835	25.00%	521,671	50.00%
Total Community Services Subsidies	33,082,173	33,082,173	7,968,560	24.09%	14,266,776	45.49%
Voter Registrations and Elections	22,320,753	22,318,854	5,654,560	25.34%	1,538,017	24.00%
Juvenile Court	6,954,736	8,116,936	2,655,449	32.71%	2,365,950	34.42%

YTD FINANCIAL REPORT 2024 | 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 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Child Advocacy & Juvenile Services	5,622,277	5,642,527	1,581,399	28.03%	1,434,557	30.48%
Sheriff	162,411,937	163,550,437	46,000,528	28.13%	38,628,548	27.05%
Clerk of Court	21,098,723	21,098,723	6,213,129	29.45%	5,249,362	30.72%
Judiciary	34,704,738	40,005,318	13,994,125	34.98%	11,333,736	32.71%
Probate Court	4,512,766	4,744,486	1,537,445	32.40%	1,235,510	30.20%
District Attorney	26,476,721	26,476,721	8,112,611	30.64%	7,084,818	30.74%
Solicitor General	10,490,322	10,490,322	2,800,016	26.69%	2,285,859	24.61%
Support Services	268,503	268,503	141,563	52.72%	140,377	55.03%
Non-Departmental:						
Contingency	4,596,000	4,596,000	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	8,333	33.33%	300,000	33.33%
Contribution to Capital	37,580,135	37,582,034	12,527,345	33.33%	7,905,498	33.33%
Contribution to Local Transit	17,602,000	17,602,000	5,867,333	33.33%	6,166,667	33.33%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,007,589	2,007,589	585,110	29.14%	691,394	40.39%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	175,000	175,000	36,000	20.57%	44,370	25.35%
Reserves - Compensation	1,496,000	1,496,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	443,250	-	0.00%	-	0.00%
Reserves - Court Reporters	1,380,000	690,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	83,000	83,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	11,136,000	5,568,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	120,000	60.00%	-	0.00%
Reserves - Prisoner Medical	2,530,000	1,265,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,342,741	3,342,741	990,395	29.63%	996,509	28.65%
Other Governmental Agencies	160,000	160,000	22,148	13.84%	29,001	25.22%
Other Miscellaneous	130,000	130,000	37,821	29.09%	34,566	16.94%
Total Non-Departmental	85,018,465	77,040,614	21,194,485	27.51%	17,168,005	29.14%
TOTAL APPROPRIATIONS	\$ 550,284,959	\$ 550,284,959	\$ 156,888,614	28.51%	\$ 138,067,974	29.65%
Projected Fund Balance December 31	\$ 199,499,996	\$ 199,499,996				
Fund Balance as of Report Date			\$ 144,793,835			

YTD FINANCIAL REPORT 2024 | 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 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 15,932,208	\$ 15,932,208	\$ 15,932,208			
Revenues:						
Taxes	\$ 12,071,773	\$ 12,071,773	\$ 268,378	2.22%	\$ 298,130	2.78%
Licenses and Permits	4,930,950	4,930,950	1,912,515	38.79%	1,621,953	32.88%
Intergovernmental	49,000	49,000	13,304	27.15%	12,719	28.26%
Charges for Services	1,080,800	1,080,800	282,550	26.14%	234,810	23.43%
Investment Income	298,397	298,397	224,309	75.17%	193,995	187.96%
Revenues without Use of Fund Balance	18,430,920	18,430,920	2,701,056	14.66%	2,361,607	14.05%
Use of Fund Balance	4,601,990	4,601,990	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,032,910	\$ 23,032,910	\$ 2,701,056	11.73%	\$ 2,361,607	13.02%
Appropriations:						
Planning and Development	\$ 22,894,910	\$ 22,894,910	\$ 6,009,036	26.25%	\$ 4,725,233	26.98%
Non-Departmental:						
Reserves - Compensation	92,000	92,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	6,000	6,000	-	0.00%	-	0.00%
Non-Departmental D&E	40,000	40,000	-	0.00%	166,667	31.09%
Total Non-Departmental	138,000	138,000	-	0.00%	166,667	27.10%
TOTAL APPROPRIATIONS	\$ 23,032,910	\$ 23,032,910	\$ 6,009,036	26.09%	\$ 4,891,900	26.98%
Projected Fund Balance December 31	\$ 11,330,218	\$ 11,330,218				
Fund Balance as of Report Date			\$ 12,624,228			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 92,164,081	\$ 92,164,081	\$ 92,164,081			
Revenues:						
Taxes	\$ 163,473,702	\$ 163,473,702	\$ 3,895,777	2.38%	\$ 3,946,195	2.75%
Licenses and Permits	1,130,500	1,130,500	350,841	31.03%	345,211	32.26%
Intergovernmental	631,000	666,939	207,880	31.17%	196,823	33.70%
Charges for Services	17,066,710	17,066,710	4,817,146	28.23%	6,046,074	37.12%
Investment Income	1,482,319	1,482,319	1,434,390	96.77%	1,024,262	295.60%
Contributions and Donations	-	-	1,095	-	500	-
Miscellaneous	3,000	3,000	6,678	222.60%	2,536	84.53%
TOTAL REVENUES	<u>\$ 183,787,231</u>	<u>\$ 183,823,170</u>	<u>\$ 10,713,807</u>	5.83%	<u>\$ 11,561,601</u>	6.69%
Appropriations:						
Planning and Development	\$ 1,475,343	\$ 1,475,343	\$ 430,359	29.17%	\$ 409,475	28.67%
Fire and Emergency Services	176,595,243	176,595,243	52,078,369	29.49%	48,163,000	28.90%
Non-Departmental:						
Reserves - Compensation	748,000	748,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	77,000	77,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	4,787,796	4,787,796	1,463,599	30.57%	1,190,267	30.40%
Total Non-Departmental	<u>5,612,796</u>	<u>5,612,796</u>	<u>1,463,599</u>	26.08%	<u>1,190,267</u>	25.59%
Appropriations without Contribution to Fund Balance	183,683,382	183,683,382	53,972,327	29.38%	49,762,742	28.81%
Contribution to Fund Balance	103,849	139,788	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 183,787,231</u>	<u>\$ 183,823,170</u>	<u>\$ 53,972,327</u>	29.36%	<u>\$ 49,762,742</u>	28.81%
Projected Fund Balance December 31	\$ 92,267,930	\$ 92,303,869				
Fund Balance as of Report Date			\$ 48,905,561			

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Loganville EMS District Fund (103)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 483,834	\$ 483,834	\$ 483,834			
Revenues:						
Investment Income	\$ 19,400	\$ 19,400	\$ 8,682	44.75%	\$ 4,737	88.08%
Revenues without Use of Fund Balance	19,400	19,400	8,682	44.75%	4,737	88.08%
Use of Fund Balance	74,289	74,289	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 93,689	\$ 93,689	\$ 8,682	9.27%	\$ 4,737	6.13%
Appropriations:						
Loganville EMS	\$ 93,689	\$ 93,689	\$ 596	0.64%	\$ 139	0.18%
TOTAL APPROPRIATIONS	\$ 93,689	\$ 93,689	\$ 596	0.64%	\$ 139	0.18%
Projected Fund Balance December 31	\$ 409,545	\$ 409,545				
Fund Balance as of Report Date			\$ 491,920			

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Police Services District Fund (106)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 118,174,427	\$ 118,174,427	\$ 118,174,427			
Revenues:						
Taxes	\$ 119,456,094	\$ 119,456,094	\$ 2,823,350	2.36%	\$ 2,958,331	2.77%
Insurance Premium Taxes	60,204,000	60,204,000	-	0.00%	-	0.00%
Intergovernmental	298,000	298,000	123,616	41.48%	125,542	45.49%
Charges for Services	1,145,000	1,145,000	322,865	28.20%	335,786	16.78%
Fines and Forfeitures	13,044,307	13,044,307	2,726,462	20.90%	3,064,052	22.62%
Investment Income	1,897,517	1,897,517	1,704,635	89.84%	1,233,114	239.44%
Miscellaneous	443,710	446,210	117,067	26.24%	203,370	42.60%
Revenues without Use of Fund Balance	196,488,628	196,491,128	7,817,995	3.98%	7,920,195	4.52%
Use of Fund Balance	2,518,241	2,515,741	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 199,006,869	\$ 199,006,869	\$ 7,817,995	3.93%	\$ 7,920,195	4.15%
Appropriations:						
Police Services	\$ 188,778,730	\$ 188,878,730	\$ 53,169,221	28.15%	\$ 49,994,389	28.63%
Recorder's Court	2,119,970	2,277,570	795,945	34.95%	628,242	32.68%
Solicitor General	867,836	867,836	191,012	22.01%	189,613	21.96%
Clerk of Recorder's Court	2,042,298	2,042,298	685,336	33.56%	621,239	31.49%
Non-Departmental:						
Reserves - Compensation	785,000	785,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	163,000	163,000	-	0.00%	-	0.00%
Non-Departmental Police	4,250,035	3,992,435	1,023,862	25.65%	3,368,584	32.17%
Total Non-Departmental	5,198,035	4,940,435	1,023,862	20.72%	3,368,584	29.81%
TOTAL APPROPRIATIONS	\$ 199,006,869	\$ 199,006,869	\$ 55,865,375	28.07%	\$ 54,802,066	28.74%
Projected Fund Balance December 31	\$ 115,656,186	\$ 115,658,686				
Fund Balance as of Report Date			\$ 70,127,045			

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Recreation Fund (105)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 26,754,529	\$ 26,754,529	\$ 26,754,529			
Revenues:						
Taxes	\$ 51,603,419	\$ 51,603,419	\$ 1,200,344	2.33%	\$ 1,242,059	2.73%
Intergovernmental	197,000	197,000	303,503	154.06%	97,098	53.35%
Charges for Services	4,358,930	4,358,930	1,391,206	31.92%	1,370,108	31.53%
Investment Income	708,103	708,103	445,556	62.92%	375,972	290.63%
Contributions and Donations	29,171	29,171	-	0.00%	22	5.50%
Miscellaneous	2,692,576	2,692,576	1,184,497	43.99%	1,183,754	48.39%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 59,611,129	\$ 59,611,129	\$ 4,525,106	7.59%	\$ 4,269,013	8.10%
Appropriations:						
Community Services	\$ 56,149,446	\$ 56,149,446	\$ 15,453,889	27.52%	\$ 13,966,667	28.00%
Support Services	40,140	40,140	11,882	29.60%	12,197	34.42%
Non-Departmental:						
Reserves - Compensation	114,000	114,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,058,227	1,058,227	261,742	24.73%	209,981	23.00%
Total Non-Departmental	1,185,227	1,185,227	261,742	22.08%	209,981	20.47%
Appropriations without Contribution to Fund Balance	57,374,813	57,374,813	15,727,513	27.41%	14,188,845	27.85%
Contribution to Fund Balance	2,236,316	2,236,316	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 59,611,129	\$ 59,611,129	\$ 15,727,513	26.38%	\$ 14,188,845	26.92%
Projected Fund Balance December 31	\$ 28,990,845	\$ 28,990,845				
Fund Balance as of Report Date			\$ 15,552,122			

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Economic Development Tax Fund (160)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 15,890,936	\$ 15,890,936	\$ 15,890,936			
Revenues:						
Taxes	\$ 14,541,022	\$ 14,541,022	\$ 369,913	2.54%	\$ 373,670	2.78%
Intergovernmental	59,000	59,000	16,281	27.59%	16,245	29.54%
Investment Income	194,000	194,000	288,448	148.68%	185,597	-
Revenues without Use of Fund Balance	14,794,022	14,794,022	674,642	4.56%	575,512	4.27%
Use of Fund Balance	6,298,753	6,298,753	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 21,092,775	\$ 21,092,775	\$ 674,642	3.20%	\$ 575,512	3.18%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 21,092,775	\$ 21,092,775	\$ 3,766,868	17.86%	\$ 2,366,458	13.06%
Total Non-Departmental	21,092,775	21,092,775	3,766,868	17.86%	2,366,458	13.06%
TOTAL APPROPRIATIONS	\$ 21,092,775	\$ 21,092,775	\$ 3,766,868	17.86%	\$ 2,366,458	13.06%
Projected Fund Balance December 31	\$ 9,592,183	\$ 9,592,183				
Fund Balance as of Report Date			\$ 12,798,710			

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Gwinnett Place TAD Fund (165)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 7,483,783	\$ 7,483,783	\$ 7,483,783			
Revenues:						
Taxes	\$ -	\$ -	\$ 235,373	-	\$ 50,198	-
Investment Income	192,208	192,208	121,970	63.46%	69,814	-
Miscellaneous	-	-	-	-	10,000	-
TOTAL REVENUES	\$ 192,208	\$ 192,208	\$ 357,343	185.91%	\$ 130,012	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ 10,781	10.78%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	10,781	10.78%	-	-
Contribution to Fund Balance	92,208	92,208	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 192,208	\$ 192,208	\$ 10,781	5.61%	\$ -	-
Projected Fund Balance December 31	\$ 7,575,991	\$ 7,575,991				
Fund Balance as of Report Date			\$ 7,830,345			

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Indian Trail TAD Fund (162)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 8,088,760	\$ 8,088,760	\$ 8,088,760			
Revenues:						
Taxes	\$ -	\$ -	\$ 77,908	-	\$ 265,744	-
Investment Income	182,651	182,651	123,807	67.78%	59,488	-
TOTAL REVENUES	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ 201,715</u>	110.44%	<u>\$ 325,232</u>	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	82,651	82,651	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 8,171,411	\$ 8,171,411				
Fund Balance as of Report Date			\$ 8,290,475			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 24,880,486	\$ 24,880,486	\$ 24,880,486			
Revenues:						
Taxes	\$ -	\$ -	\$ 378,855	-	\$ 363,950	-
Investment Income	755,409	755,409	397,582	52.63%	248,687	-
TOTAL REVENUES	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ 776,437</u>	102.78%	<u>\$ 612,637</u>	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	655,409	655,409	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 25,535,895	\$ 25,535,895				
Fund Balance as of Report Date			\$ 25,656,923			

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Lake Lucerne TAD Fund (164)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 2,641,770	\$ 2,641,770	\$ 2,641,770			
Revenues:						
Taxes	\$ -	\$ -	\$ 37,430	-	\$ 23,370	-
Investment Income	57,109	57,109	39,716	69.54%	7,539	-
Revenues without Use of Fund Balance	57,109	57,109	77,146	135.09%	30,909	-
Use of Fund Balance	42,891	42,891	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 77,146</u>	77.15%	<u>\$ 30,909</u>	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,598,879	\$ 2,598,879				
Fund Balance as of Report Date			\$ 2,718,916			

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Park Place TAD Fund (163)

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

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 5,189,359	\$ 5,189,359	\$ 5,189,358			
Revenues:						
Taxes	\$ -	\$ -	\$ 37,667	-	\$ 2,870	-
Investment Income	146,237	146,237	78,668	53.79%	57,922	-
TOTAL REVENUES	\$ 146,237	\$ 146,237	\$ 116,335	79.55%	\$ 60,792	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	46,237	46,237	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 146,237	\$ 146,237	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 5,235,596	\$ 5,235,596				
Fund Balance as of Report Date			\$ 5,305,693			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 7,544,394	\$ 7,544,394	\$ 7,544,394			
Revenues:						
Taxes	\$ -	\$ -	\$ 38,280	-	\$ 191,792	-
Investment Income	111,128	111,128	75,690	68.11%	53,432	-
Revenues without Use of Fund Balance	111,128	111,128	113,970	102.56%	245,224	-
Use of Fund Balance	2,398,397	2,398,397	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,509,525</u>	<u>\$ 2,509,525</u>	<u>\$ 113,970</u>	4.54%	<u>\$ 245,224</u>	5.55%
Appropriations:						
Planning and Development	\$ 2,509,525	\$ 2,509,525	\$ 1,694	0.07%	\$ 19,690	0.45%
TOTAL APPROPRIATIONS	<u>\$ 2,509,525</u>	<u>\$ 2,509,525</u>	<u>\$ 1,694</u>	0.07%	<u>\$ 19,690</u>	0.45%
Projected Fund Balance December 31	\$ 5,145,997	\$ 5,145,997				
Fund Balance as of Report Date			\$ 7,656,670			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 168,111	\$ 168,111	\$ 168,111			
Revenues:						
Investment Income	\$ -	\$ -	\$ 71,345	-	\$ 92,256	-
Other Financing Sources	2,501,525	2,501,525	372	0.01%	-	0.00%
TOTAL REVENUES	\$ 2,501,525	\$ 2,501,525	\$ 71,717	2.87%	\$ 92,256	3.69%
Appropriations:						
Debt Service	\$ 2,501,525	\$ 2,501,525	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 2,501,525	\$ 2,501,525	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 168,111	\$ 168,111				
Fund Balance as of Report Date			\$ 239,828			

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Speed Hump Fund (003)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 468,808	\$ 468,808	\$ 468,807			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 1,811	1.13%	\$ 1,796	1.26%
Investment Income	25,016	25,016	7,763	31.03%	8,330	125.83%
Revenues without Use of Fund Balance	185,016	185,016	9,574	5.17%	10,126	6.81%
Use of Fund Balance	277,649	277,649	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 462,665	\$ 462,665	\$ 9,574	2.07%	\$ 10,126	1.90%
Appropriations:						
Transportation	\$ 462,665	\$ 462,665	\$ 147,743	31.93%	\$ 130,901	24.60%
TOTAL APPROPRIATIONS	\$ 462,665	\$ 462,665	\$ 147,743	31.93%	\$ 130,901	24.60%
Projected Fund Balance December 31	\$ 191,159	\$ 191,159				
Fund Balance as of Report Date			\$ 330,638			

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Street Lighting Fund (002)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 3,072,526	\$ 3,072,526	\$ 3,072,526			
Revenues:						
Charges for Services	\$ 10,000,000	\$ 10,008,747	\$ 118,835	1.19%	\$ 95,680	1.04%
Investment Income	-	-	49,857	-	29,701	-
Miscellaneous	-	-	15,204	-	-	-
Revenues without Use of Fund Balance	10,000,000	10,008,747	183,896	1.84%	125,381	1.36%
Use of Fund Balance	180,252	180,252	-	0.00%	-	-
TOTAL REVENUES	\$ 10,180,252	\$ 10,188,999	\$ 183,896	1.80%	\$ 125,381	1.36%
Appropriations:						
Transportation	\$ 10,170,252	\$ 10,178,999	\$ 2,348,684	23.07%	\$ 2,270,731	26.10%
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	\$ 10,180,252	\$ 10,188,999	\$ 2,348,684	23.05%	\$ 2,270,731	24.72%
Projected Fund Balance December 31	\$ 2,892,274	\$ 2,892,274				
Fund Balance as of Report Date			\$ 907,738			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 6,758,824	\$ 6,758,824	\$ 6,758,824			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 157,971	16.98%	\$ 118,255	12.71%
Investment Income	-	-	18,329	-	8,904	-
Revenues without Use of Fund Balance	930,078	930,078	176,300	18.96%	127,159	13.67%
Use of Fund Balance	569,922	569,922	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 176,300	11.75%	\$ 127,159	8.48%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 17,513	1.17%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 17,513	1.17%	\$ -	0.00%
Projected Fund Balance December 31	\$ 6,188,902	\$ 6,188,902				
Fund Balance as of Report Date			\$ 6,917,611			

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Corrections Inmate Welfare Fund (085)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 391,998	\$ 391,998	\$ 391,998			
Revenues:						
Charges for Services	\$ 113,500	\$ 113,500	\$ 45,567	40.15%	\$ 37,730	26.76%
Miscellaneous	8,500	8,500	3,692	43.44%	3,981	24.88%
TOTAL REVENUES	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 49,259</u>	40.38%	<u>\$ 41,711</u>	26.57%
Appropriations:						
Corrections	\$ 102,229	\$ 102,229	\$ 27,084	26.49%	\$ 6,893	6.64%
Appropriations without Contribution to Fund Balance	102,229	102,229	27,084	26.49%	6,893	6.64%
Contribution to Fund Balance	19,771	19,771	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 27,084</u>	22.20%	<u>\$ 6,893</u>	4.39%
Projected Fund Balance December 31	\$ 411,769	\$ 411,769				
Fund Balance as of Report Date			\$ 414,173			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 431,246	\$ 431,246	\$ 431,246			
Revenues:						
Fines and Forfeitures	\$ 584,469	\$ 584,469	\$ 154,674	26.46%	\$ 157,802	26.84%
Investment Income	-	-	1,737	-	1,370	-
Revenues without Use of Fund Balance	584,469	584,469	156,411	26.76%	159,172	27.07%
Use of Fund Balance	158,358	158,358	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 742,827	\$ 742,827	\$ 156,411	21.06%	\$ 159,172	22.05%
Appropriations:						
District Attorney	\$ 361,348	\$ 361,348	\$ 112,564	31.15%	\$ 115,700	33.10%
Solicitor General	371,479	371,479	92,383	24.87%	62,820	17.34%
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	\$ 742,827	\$ 742,827	\$ 204,947	27.59%	\$ 178,520	24.73%
Projected Fund Balance December 31	\$ 272,888	\$ 272,888				
Fund Balance as of Report Date			\$ 382,710			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 202,374	\$ 202,374	\$ 202,374			
Revenues:						
Use of Fund Balance	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 12,088	8.95%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 12,088</u>	8.95%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 67,374	\$ 67,374				
Fund Balance as of Report Date			\$ 190,286			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 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 2024 | GWINNETT COUNTY

DA Special State Fund (083)

The District Attorney Special State Fund accounts for revenues resulting from the confiscation of assets or funds resulting from legal actions related to unlawful activities. In accordance with State Law, the Gwinnett County District Attorney's office is entitled to 10% of the funds obtained through civil forfeiture proceedings. 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 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 2,971	\$ 2,971	\$ 2,971			
Revenues:						
Fines and Forfeitures	\$ -	\$ 7,042	\$ 15,298	217.24%	\$ -	-
Revenues without Use of Fund Balance	-	7,042	15,298	217.24%	-	-
Use of Fund Balance	2,200	2,200	-	0.00%	-	-
TOTAL REVENUES	\$ 2,200	\$ 9,242	\$ 15,298	165.53%	\$ -	-
Appropriations:						
District Attorney	\$ 2,200	\$ 9,242	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	\$ 2,200	\$ 9,242	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 771	\$ 771				
Fund Balance as of Report Date			\$ 18,269			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 39,494,828	\$ 39,494,828	\$ 39,494,828			
Revenues:						
Charges for Services	\$ 23,723,700	\$ 23,723,700	\$ 4,042,650	17.04%	\$ 3,805,205	16.45%
Investment Income	1,633,507	1,633,507	473,168	28.97%	327,402	90.55%
Revenues without Use of Fund Balance	25,357,207	25,357,207	4,515,818	17.81%	4,132,607	17.59%
Use of Fund Balance	4,365,439	4,365,439	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 29,722,646	\$ 29,722,646	\$ 4,515,818	15.19%	\$ 4,132,607	15.40%
Appropriations:						
Police Services	\$ 26,217,862	\$ 26,217,862	\$ 6,966,143	26.57%	\$ 6,097,661	26.05%
Non-Departmental:						
Reserves - Compensation	89,000	89,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,865,784	2,865,784	716,446	25.00%	698,072	25.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,504,784	3,504,784	716,446	20.44%	698,072	20.41%
TOTAL APPROPRIATIONS	\$ 29,722,646	\$ 29,722,646	\$ 7,682,589	25.85%	\$ 6,795,733	25.33%
Projected Fund Balance December 31	\$ 35,129,389	\$ 35,129,389				
Fund Balance as of Report Date			\$ 36,328,057			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 282,932	\$ 282,932	\$ 282,932			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 16,968	56.56%	\$ 15,632	52.11%
Revenues without Use of Fund Balance	30,000	30,000	16,968	56.56%	15,632	52.11%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 16,968</u>	30.79%	<u>\$ 15,632</u>	28.37%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 13,058	23.70%	\$ 7,365	13.37%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 13,058</u>	23.70%	<u>\$ 7,365</u>	13.37%
Projected Fund Balance December 31	\$ 257,832	\$ 257,832				
Fund Balance as of Report Date			\$ 286,842			

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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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 2,162,879	\$ 2,162,879	\$ 2,162,879			
Revenues:						
Investment Income	\$ -	\$ -	\$ 26,238	-	\$ 19,800	-
Miscellaneous	-	-	1,344,630	-	170,308	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,370,868</u>	-	<u>\$ 190,108</u>	-
Appropriations:						
Projected Fund Balance December 31	\$ 2,162,879	\$ 2,162,879				
Fund Balance as of Report Date			\$ 3,533,747			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 1,074,875	\$ 1,074,875	\$ 1,074,875			
Revenues:						
Fines and Forfeitures	\$ -	\$ 103,318	\$ 103,318	100.00%	\$ 22,857	100.00%
Revenues without Use of Fund Balance	-	103,318	103,318	100.00%	22,857	100.00%
Use of Fund Balance	278,127	174,809	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 278,127	\$ 278,127	\$ 103,318	37.15%	\$ 22,857	7.56%
Appropriations:						
Police Services	\$ 278,127	\$ 278,127	\$ -	0.00%	\$ 9,706	3.21%
TOTAL APPROPRIATIONS	\$ 278,127	\$ 278,127	\$ -	0.00%	\$ 9,706	3.21%
Projected Fund Balance December 31	\$ 796,748	\$ 900,066				
Fund Balance as of Report Date			\$ 1,178,193			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 979,322	\$ 979,322	\$ 979,322			
Revenues:						
Fines and Forfeitures	\$ -	\$ 143,583	\$ 139,283	97.01%	\$ 158,489	100.00%
Revenues without Use of Fund Balance	-	143,583	139,283	97.01%	158,489	100.00%
Use of Fund Balance	95,000	-	-	-	-	0.00%
TOTAL REVENUES	\$ 95,000	\$ 143,583	\$ 139,283	97.01%	\$ 158,489	30.90%
Appropriations:						
Police Services	\$ 95,000	\$ 95,000	\$ 24,980	26.29%	\$ 34,718	6.77%
Appropriations without Contribution to Fund Balance	95,000	95,000	24,980	26.29%	34,718	6.77%
Contribution to Fund Balance	-	48,583	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 95,000	\$ 143,583	\$ 24,980	17.40%	\$ 34,718	6.77%
Projected Fund Balance December 31	\$ 884,322	\$ 1,027,905				
Fund Balance as of Report Date			\$ 1,093,625			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 4,466,006	\$ 4,466,006	\$ 4,466,006			
Revenues:						
Charges for Services	\$ 1,152,609	\$ 1,152,609	\$ 291,952	25.33%	\$ 165,237	29.90%
Investment Income	151,837	151,837	62,782	41.35%	31,854	-
TOTAL REVENUES	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 354,734</u>	27.19%	<u>\$ 197,091</u>	28.49%
Appropriations:						
Sheriff	\$ 509,345	\$ 509,345	\$ 82,073	16.11%	\$ 72,760	10.52%
Appropriations without Contribution to Fund Balance	509,345	509,345	82,073	16.11%	72,760	10.52%
Contribution to Fund Balance	795,101	795,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 82,073</u>	6.29%	<u>\$ 72,760</u>	10.52%
Projected Fund Balance December 31	\$ 5,261,107	\$ 5,261,107				
Fund Balance as of Report Date			\$ 4,738,667			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 604,462	\$ 604,462	\$ 604,462			
Revenues:						
Fines and Forfeitures	\$ -	\$ 29,069	\$ 29,069	100.00%	\$ 27,721	100.00%
Revenues without Use of Fund Balance	-	29,069	29,069	100.00%	27,721	100.00%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 350,000	\$ 379,069	\$ 29,069	7.67%	\$ 27,721	16.53%
Appropriations:						
Sheriff	\$ 350,000	\$ 379,069	\$ -	0.00%	\$ 8,995	5.36%
TOTAL APPROPRIATIONS	\$ 350,000	\$ 379,069	\$ -	0.00%	\$ 8,995	5.36%
Projected Fund Balance December 31	\$ 254,462	\$ 254,462				
Fund Balance as of Report Date			\$ 633,531			

YTD FINANCIAL REPORT 2024 | 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 198,797	\$ 198,797	\$ 198,797			
Revenues:						
Fines and Forfeitures	\$ -	\$ 132,856	\$ 132,856	100.00%	\$ -	-
Investment Income	-	-	1,185	-	577	-
Revenues without Use of Fund Balance	-	132,856	134,041	100.89%	577	-
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 202,856	\$ 134,041	66.08%	\$ 577	0.82%
Appropriations:						
Sheriff	\$ 70,000	\$ 202,856	\$ 6,303	3.11%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 202,856	\$ 6,303	3.11%	\$ -	0.00%
Projected Fund Balance December 31	\$ 128,797	\$ 128,797				
Fund Balance as of Report Date			\$ 326,535			

YTD FINANCIAL REPORT 2024 | 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 receipted 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 3,992,534	\$ 3,992,534	\$ 3,992,534			
Revenues:						
Taxes	\$ 1,109,000	\$ 1,109,000	\$ 187,352	16.89%	\$ 277,970	34.57%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,258,887	1,258,887	-	0.00%	144,450	12.51%
Investment Income	58,200	58,200	47,869	82.25%	18,990	153.00%
TOTAL REVENUES	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 635,221</u>	22.48%	<u>\$ 841,410</u>	35.48%
Appropriations:						
Stadium Operations	\$ 2,225,544	\$ 2,225,544	\$ 1,725,056	77.51%	\$ 1,698,330	77.14%
Appropriations without Contribution to Fund Balance	2,225,544	2,225,544	1,725,056	77.51%	1,698,330	77.14%
Contribution to Fund Balance	600,543	600,543	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 1,725,056</u>	61.04%	<u>\$ 1,698,330</u>	71.62%
Projected Fund Balance December 31	\$ 4,593,077	\$ 4,593,077				
Fund Balance as of Report Date			\$ 2,902,699			

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Tree Bank Fund (040)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 643,201	\$ 643,201	\$ 643,201			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 177,320	1,182.13%	\$ 29,420	196.13%
Investment Income	-	-	7,679	-	6,054	-
Revenues without Use of Fund Balance	15,000	15,000	184,999	1,233.33%	35,474	236.49%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 184,999	185.00%	\$ 35,474	35.47%
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	\$ 558,201	\$ 558,201				
Fund Balance as of Report Date			\$ 828,200			

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Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Gas South District and parking facility. Hotel/motel taxes are 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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Fund Balance January 1	\$ 28,273,077	\$ 28,273,077	\$ 28,273,077			
Revenues:						
Taxes	\$ 14,039,000	\$ 14,039,000	\$ 3,199,729	22.79%	\$ 3,524,257	30.31%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	510,000	510,000	309,270	60.64%	223,887	147.72%
Miscellaneous	45,119	45,119	-	0.00%	-	-
Revenues without Use of Fund Balance	14,595,119	14,595,119	3,508,999	24.04%	3,748,144	31.81%
Use of Fund Balance	4,137,450	4,137,450	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,732,569	\$ 18,732,569	\$ 3,508,999	18.73%	\$ 3,748,144	24.38%
Appropriations:						
Facility Debt	\$ 13,679,929	\$ 13,679,929	\$ 2,767,464	20.23%	\$ 2,803,643	24.81%
Tourism	5,052,640	5,052,640	2,458,557	48.66%	1,877,712	46.14%
TOTAL APPROPRIATIONS	\$ 18,732,569	\$ 18,732,569	\$ 5,226,021	27.90%	\$ 4,681,355	30.45%
Projected Fund Balance December 31	\$ 24,135,627	\$ 24,135,627				
Fund Balance as of Report Date			\$ 26,556,055			

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Airport Operating Fund (520)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 1,250,731	\$ 1,250,731	\$ 1,250,731			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 63,226	42.15%	\$ 58,314	34.92%
Investment Income	51,460	51,460	16,454	31.97%	8,597	-
Miscellaneous	975,000	975,000	398,788	40.90%	693,694	87.81%
Other Financing Sources	25,000	25,000	8,333	33.33%	300,000	33.33%
Revenues without Use of Net Position	1,201,460	1,201,460	486,801	40.52%	1,060,605	57.11%
Use of Net Position	734,846	734,846	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,936,306	\$ 1,936,306	\$ 486,801	25.14%	\$ 1,060,605	46.60%
Appropriations:						
Transportation*	\$ 1,925,306	\$ 1,925,306	\$ 534,806	27.78%	\$ 617,812	27.27%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,936,306	\$ 1,936,306	\$ 534,806	27.62%	\$ 617,812	27.15%
Projected Net Position December 31	\$ 515,885	\$ 515,885				
Net Position as of Report Date			\$ 1,202,726			

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

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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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 13,246,441	\$ 13,246,441	\$ 13,246,441			
Revenues:						
Investment Income	\$ 188,078	\$ 188,078	\$ 97,843	52.02%	\$ 74,359	-
Miscellaneous	3,553,105	3,553,105	952,022	26.79%	2,530,930	49.62%
Other Financing Sources	3,800,000	3,800,000	-	0.00%	-	0.00%
Revenues without Use of Net Position	7,541,183	7,541,183	1,049,865	13.92%	2,605,289	35.68%
Use of Net Position	2,037,011	2,037,011	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,578,194	\$ 9,578,194	\$ 1,049,865	10.96%	\$ 2,605,289	27.32%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,578,194	\$ 9,578,194	\$ 967,033	10.10%	\$ 1,516,408	15.90%
Total Non-Departmental	9,578,194	9,578,194	967,033	10.10%	1,516,408	15.90%
TOTAL APPROPRIATIONS	\$ 9,578,194	\$ 9,578,194	\$ 967,033	10.10%	\$ 1,516,408	15.90%
Projected Net Position December 31	\$ 11,209,430	\$ 11,209,430				
Net Position as of Report Date			\$ 13,329,273			

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Local Transit Operating Fund (515)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 12,884,220	\$ 12,884,220	\$ 12,884,220			
Revenues:						
Charges for Services	\$ 2,292,685	\$ 2,292,685	\$ 613,299	26.75%	\$ 735,404	57.42%
Investment Income	588,033	588,033	199,738	33.97%	132,838	49.31%
Miscellaneous	-	-	6,210	-	3,500	-
Other Financing Sources	17,602,000	17,602,000	5,867,333	33.33%	6,166,667	33.33%
Revenues without Use of Net Position	20,482,718	20,482,718	6,686,580	32.64%	7,038,409	35.10%
Use of Net Position	8,667,109	8,667,109	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 29,149,827	\$ 29,149,827	\$ 6,686,580	22.94%	\$ 7,038,409	22.09%
Appropriations:						
Transportation*	\$ 29,137,827	\$ 29,137,827	\$ 5,991,437	20.56%	\$ 4,984,498	15.65%
Non-Departmental:						
Reserves - Compensation	12,000	12,000	-	0.00%	-	0.00%
Total Non-Departmental	12,000	12,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 29,149,827	\$ 29,149,827	\$ 5,991,437	20.55%	\$ 4,984,498	15.64%
Projected Net Position December 31	\$ 4,217,111	\$ 4,217,111				
Net Position as of Report Date			\$ 13,579,363			

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

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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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 23,671,332	\$ 23,671,332	\$ 23,671,332			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 360,855	37.98%	\$ 383,124	40.33%
Charges for Services	55,343,022	55,343,022	18,499,213	33.43%	15,985,380	33.53%
Investment Income	1,593,989	1,593,989	953,584	59.82%	682,884	166.89%
Miscellaneous	100	100	683	683.00%	-	0.00%
Revenues without Use of Net Position	57,887,111	57,887,111	19,814,335	34.23%	17,051,388	34.78%
Use of Net Position	2,373,643	2,373,643	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,260,754	\$ 60,260,754	\$ 19,814,335	32.88%	\$ 17,051,388	29.64%
Appropriations:						
Support Services	\$ 60,217,722	\$ 60,217,722	\$ 14,901,695	24.75%	\$ 13,710,071	23.84%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	11,011	33.33%	-	-
Total Non-Departmental	43,032	43,032	11,011	25.59%	-	0.00%
TOTAL APPROPRIATIONS	\$ 60,260,754	\$ 60,260,754	\$ 14,912,706	24.75%	\$ 13,710,071	23.83%
Projected Net Position December 31	\$ 21,297,689	\$ 21,297,689				
Net Position as of Report Date			\$ 28,572,961			

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

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Stormwater Operating Fund (590)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 15,367,309	\$ 15,367,309	\$ 15,367,309			
Revenues:						
Charges for Services	\$ 31,391,917	\$ 31,391,917	\$ 680,309	2.17%	\$ 471,979	1.50%
Investment Income	192,000	192,000	253,085	131.82%	228,177	484.15%
Miscellaneous	-	-	152	-	-	-
TOTAL REVENUES	\$ 31,583,917	\$ 31,583,917	\$ 933,546	2.96%	\$ 700,156	2.14%
Appropriations:						
Planning and Development	\$ 2,011,861	\$ 2,011,861	\$ 520,747	25.88%	\$ 481,395	25.04%
Water Resources*	28,965,141	28,965,141	8,664,683	29.91%	4,816,305	15.67%
Non-Departmental:						
Reserves - Compensation	48,000	48,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	88,000	88,000	-	0.00%	-	0.00%
Total Non-Departmental	149,000	149,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,126,002	31,126,002	9,185,430	29.51%	5,297,700	16.16%
Working Capital Reserve	457,915	457,915	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,583,917	\$ 31,583,917	\$ 9,185,430	29.08%	\$ 5,297,700	16.16%
Projected Net Position December 31	\$ 15,825,224	\$ 15,825,224				
Net Position as of Report Date			\$ 7,115,425			

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

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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 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024	% Actual to Current Budget	Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 191,867,735	\$ 191,867,735	\$ 191,867,735			
Revenues:						
Charges for Services	\$ 410,506,468	\$ 410,506,468	\$ 116,863,659	28.47%	\$ 111,298,018	28.74%
Investment Income	4,167,317	4,167,317	1,725,578	41.41%	1,523,582	104.22%
Contributions and Donations	29,483,721	29,483,721	11,645,946	39.50%	9,543,705	43.84%
Miscellaneous	-	-	91,920	-	51,775	103.55%
Revenues without Use of Net Position	444,157,506	444,157,506	130,327,103	29.34%	122,417,080	29.82%
Use of Net Position	23,112,136	37,328,345	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 467,269,642	\$ 481,485,851	\$ 130,327,103	27.07%	\$ 122,417,080	28.88%
Appropriations:						
Planning and Development	\$ 1,166,825	\$ 1,166,825	\$ 290,830	24.92%	\$ 304,206	27.00%
Water Resources*	465,425,817	479,642,026	148,192,185	30.90%	131,097,292	31.05%
Non-Departmental:						
Reserves - Compensation	476,000	476,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	101,000	101,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	100,000	100,000	-	0.00%	-	0.00%
Total Non-Departmental	677,000	677,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 467,269,642	\$ 481,485,851	\$ 148,483,015	30.84%	\$ 131,401,498	31.00%
Projected Net Position December 31	\$ 168,755,599	\$ 154,539,390				
Net Position as of Report Date			\$ 173,711,823			

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

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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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 26,927,512	\$ 26,927,512	\$ 26,927,512			
Revenues:						
Charges for Services	\$ 140,178,801	\$ 140,178,801	\$ 40,761,693	29.08%	\$ 35,654,596	27.85%
Investment Income	302,107	302,107	424,394	140.48%	158,921	78.91%
Miscellaneous	317,430	317,430	151,049	47.58%	157,407	46.13%
TOTAL REVENUES	<u>\$ 140,798,338</u>	<u>\$ 140,798,338</u>	<u>\$ 41,337,136</u>	29.36%	<u>\$ 35,970,924</u>	27.98%
Appropriations:						
Communications	\$ 8,931,489	\$ 8,931,489	\$ 2,439,988	27.32%	\$ 1,976,347	23.16%
County Administration	6,920,095	6,920,095	1,984,600	28.68%	716,774	17.47%
Financial Services	11,454,040	11,454,040	3,290,163	28.72%	3,828,196	28.07%
Human Resources	8,740,176	8,740,176	2,000,724	22.89%	1,572,499	23.79%
Information Technology Services	74,471,457	74,471,457	16,819,373	22.58%	13,591,196	20.04%
Law	3,852,636	3,852,636	1,099,563	28.54%	1,063,458	30.65%
Support Services	23,860,945	23,860,945	6,756,881	28.32%	6,063,052	28.94%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,563,500	2,563,500	179,197	6.99%	283,926	11.15%
Total Non-Departmental	<u>2,567,500</u>	<u>2,567,500</u>	<u>179,197</u>	6.98%	<u>283,926</u>	11.14%
TOTAL APPROPRIATIONS	<u>\$ 140,798,338</u>	<u>\$ 140,798,338</u>	<u>\$ 34,570,489</u>	24.55%	<u>\$ 29,095,448</u>	22.63%
Projected Net Position December 31	\$ 26,927,512	\$ 26,927,512				
Net Position as of Report Date			\$ 33,694,159			

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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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 1,935,392	\$ 1,935,392	\$ 1,935,392			
Revenues:						
Charges for Services	\$ 4,500,831	\$ 4,500,831	\$ 1,500,277	33.33%	\$ 750,131	33.33%
Investment Income	191,004	191,004	121,036	63.37%	57,511	89.47%
TOTAL REVENUES	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 1,621,313</u>	34.56%	<u>\$ 807,642</u>	33.87%
Appropriations:						
Financial Services	\$ 3,503,859	\$ 3,503,859	\$ 851,553	24.30%	\$ 385,415	16.16%
Appropriations without Working Capital Reserve	3,503,859	3,503,859	851,553	24.30%	385,415	16.16%
Working Capital Reserve	1,187,976	1,187,976	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 851,553</u>	18.15%	<u>\$ 385,415</u>	16.16%
Projected Net Position December 31	\$ 3,123,368	\$ 3,123,368				
Net Position as of Report Date			\$ 2,705,152			

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Fleet Management Fund (610)

The Fleet Management Fund accounts for all financial transactions related to the maintenance of the County fleet.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 7,373,552	\$ 7,373,552	\$ 7,373,552			
Revenues:						
Charges for Services	\$ 11,010,700	\$ 11,010,700	\$ 5,006,218	45.47%	\$ 4,381,962	41.87%
Investment Income	261,226	261,226	107,983	41.34%	77,679	-
Miscellaneous	277,000	277,000	450,987	162.81%	355,845	128.46%
Other Financing Sources	-	-	9,822	-	21,585	-
Revenues without Use of Net Position	11,548,926	11,548,926	5,575,010	48.27%	4,837,071	45.03%
Use of Net Position	1,762,285	1,762,285	-	0.00%	-	-
TOTAL REVENUES	\$ 13,311,211	\$ 13,311,211	\$ 5,575,010	41.88%	\$ 4,837,071	45.03%
Appropriations:						
Support Services	\$ 12,293,789	\$ 12,293,789	\$ 3,889,063	31.63%	\$ 3,398,617	34.38%
Non-Departmental:						
Reserves - Compensation	29,000	29,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	2,000	2,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	986,422	986,422	328,807	33.33%	179,580	33.33%
Total Non-Departmental	1,017,422	1,017,422	328,807	32.32%	179,580	31.69%
TOTAL APPROPRIATIONS	\$ 13,311,211	\$ 13,311,211	\$ 4,217,870	31.69%	\$ 3,578,197	33.31%
Projected Net Position December 31	\$ 5,611,267	\$ 5,611,267				
Net Position as of Report Date			\$ 8,730,692			

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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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 53,735,584	\$ 53,735,584	\$ 53,735,584			
Revenues:						
Charges for Services	\$ 79,623,330	\$ 79,623,330	\$ 26,470,587	33.24%	\$ 25,776,433	33.09%
Investment Income	1,128,809	1,128,809	637,349	56.46%	499,311	104.31%
Miscellaneous	-	-	449,585	-	295,379	-
Revenues without Use of Net Position	80,752,139	80,752,139	27,557,521	34.13%	26,571,123	33.90%
Use of Net Position	2,630,372	2,630,372	-	0.00%	-	-
TOTAL REVENUES	\$ 83,382,511	\$ 83,382,511	\$ 27,557,521	33.05%	\$ 26,571,123	33.90%
Appropriations:						
Human Resources	\$ 83,370,511	\$ 83,370,511	\$ 24,747,191	29.68%	\$ 22,235,188	28.51%
Non-Departmental:						
Reserves - Compensation	12,000	12,000	-	0.00%	-	0.00%
Total Non-Departmental	12,000	12,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 83,382,511	\$ 83,382,511	\$ 24,747,191	29.68%	\$ 22,235,188	28.37%
Projected Net Position December 31	\$ 51,105,212	\$ 51,105,212				
Net Position as of Report Date			\$ 56,545,914			

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Risk Management Fund (602)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 3,563,239	\$ 3,563,239	\$ 3,563,239			
Revenues:						
Charges for Services	\$ 15,499,995	\$ 15,499,995	\$ 5,166,665	33.33%	\$ 4,177,566	33.33%
Investment Income	116,400	116,400	76,653	65.85%	43,247	174.21%
Miscellaneous	-	-	263,211	-	15	-
TOTAL REVENUES	\$ 15,616,395	\$ 15,616,395	\$ 5,506,529	35.26%	\$ 4,220,828	33.61%
Appropriations:						
Financial Services	\$ 15,429,772	\$ 15,429,772	\$ 7,603,751	49.28%	\$ 7,031,581	61.72%
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	15,439,772	15,439,772	7,603,751	49.25%	7,031,581	61.66%
Working Capital Reserve	176,623	176,623	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 15,616,395	\$ 15,616,395	\$ 7,603,751	48.69%	\$ 7,031,581	55.99%
Projected Net Position December 31	\$ 3,739,862	\$ 3,739,862				
Net Position as of Report Date			\$ 1,466,017			

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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 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 04/30/2024	Actuals YTD as of 04/30/2024		Actuals YTD as of 04/30/2023	% Actual to 04/30/2023 Budget
Net Position January 1	\$ 10,501,210	\$ 10,501,210	\$ 10,501,210			
Revenues:						
Charges for Services	\$ 3,500,510	\$ 3,500,510	\$ 1,166,836	33.33%	\$ 1,500,331	33.33%
Investment Income	464,630	464,630	217,223	46.75%	181,242	142.01%
Miscellaneous	-	-	39,507	-	18,373	-
Revenues without Use of Net Position	3,965,140	3,965,140	1,423,566	35.90%	1,699,946	36.73%
Use of Net Position	1,920,340	1,920,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,885,480	\$ 5,885,480	\$ 1,423,566	24.19%	\$ 1,699,946	28.29%
Appropriations:						
Human Resources	\$ 5,875,480	\$ 5,875,480	\$ 1,597,023	27.18%	\$ 1,804,557	30.08%
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	\$ 5,885,480	\$ 5,885,480	\$ 1,597,023	27.13%	\$ 1,804,557	30.03%
Projected Net Position December 31	\$ 8,580,870	\$ 8,580,870				
Net Position as of Report Date			\$ 10,327,753			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 4/30/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Intergovernmental	631,000	666,939	35,939	GCID 20240249 to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$35,939.00. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles, tourniquets, traction splints, disposable CPAP, capnography, and capnography lines. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	35,939	35,939
Total: Intergovernmental					35,939	35,939
<i>Total: Fire and Emergency Medical Services District Fund</i>			35,939		35,939	35,939
Police Services District Fund (106)						
Miscellaneous	443,710	446,210	2,500	GCID 20240105 for the Chairwoman to execute a Fifth Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A. Subject to approval as to form by the Law Department.	-	2,500
Total: Miscellaneous					-	2,500
Use of Fund Balance	2,518,241	2,515,741	(2,500)	GCID 20240105 for the Chairwoman to execute a Fifth Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A. Subject to approval as to form by the Law Department.	-	(2,500)
Total: Use of Fund Balance					-	(2,500)
<i>Total: Police Services District Fund</i>			-		-	-
Street Lighting Fund (002)						
Charges for Services	10,000,000	10,008,747	8,747	GCID 20240078 of incorporation of Lake Windsor Heights into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	5,503
GCID 20240125 of incorporation of Shannon Square subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.					-	894
GCID 20240127 of incorporation of Garner Way into the Gwinnett County Streetlighting Program. The installation of streetlights on Garner Way is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.					-	411
GCID 20240128 of incorporation of Crestworth Village subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.					-	1,939
Total: Charges for Services					-	8,747
<i>Total: Street Lighting Fund</i>			8,747		-	8,747

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (083)						
Fines and Forfeitures	-	7,042	7,042	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.		7,042
				Total: Fines and Forfeitures	-	7,042
<i>Total: DA Special State Fund</i>			7,042		-	7,042
Police Special Justice Fund (070)						
Fines and Forfeitures	-	103,318	103,318	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	2,128	103,318
				Total: Fines and Forfeitures	2,128	103,318
Use of Fund Balance	278,127	174,809	(103,318)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(2,128)	(103,318)
				Total: Use of Fund Balance	(2,128)	(103,318)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	143,583	143,583	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	42,918	143,583
				Total: Fines and Forfeitures	42,918	143,583
Use of Fund Balance	95,000	-	(95,000)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,665	(95,000)
				Total: Use of Fund Balance	5,665	(95,000)
<i>Total: Police Special State Fund</i>			48,583		48,583	48,583
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	29,069	29,069	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,564	29,069
				Total: Fines and Forfeitures	9,564	29,069
<i>Total: Sheriff Special Justice Fund</i>			29,069		9,564	29,069
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	132,856	132,856	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	37,791	132,856
				Total: Fines and Forfeitures	37,791	132,856
<i>Total: Sheriff Special State Fund</i>			132,856		37,791	132,856

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Use of Net Position	23,112,136	37,328,345	14,216,209	GCID 20240011 BL115-23, Little Suwanee Creek gravity sewer and force main project, to JDS, Inc., amount not to exceed \$6,759,614.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	1,064,591
				GCID 20240015 BL140-23, Lower Big Haynes Creek force main check valve installation, to Site Engineering, Inc., amount not to exceed \$831,502.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	831,502
				GCID 20240080 BL160-23, Wolf Creek interceptor upsizing, to JDS, Inc., amount not to exceed \$21,523,108.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	9,767,393
				GCID 20240302 BL024-24, Ridge Road Pump Station decommissioning - phase 2, to JDS, Inc., amount not to exceed \$9,567,117.40. Contract to follow award. Subject to approval as to form by the Law Department.	2,552,723	2,552,723
				Total: Use of Net Position	2,552,723	14,216,209
<i>Total: Water and Sewer Operating Fund</i>			14,216,209		2,552,723	14,216,209
Total Revenue Budget Adjustments			\$ 14,442,506		\$ 2,684,600	\$ 14,442,506

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 4/30/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Corrections	24,232,598	24,359,098	126,500	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	126,500
				Total: Corrections	-	126,500
Voter Registrations and Elections	22,320,753	22,318,854	(1,899)	GCID 20240051 OS004-24, purchase of Dominion voting equipment and licenses, to Dominion Voting Systems, Inc., in the amount of \$554,533.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	(1,899)
				Total: Voter Registrations and Elections	-	(1,899)
Juvenile Court	6,954,736	8,116,936	1,162,200	Reserves Transfers 1st 6 months	-	138,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	103,500
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	835,200
				Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	85,500
				Total: Juvenile Court	-	1,162,200
Child Advocacy & Juvenile Services	5,622,277	5,642,527	20,250	Transfer from Non-Departmental: Interpreters Reserve - 1st 6 months	6,750	20,250
				Total: Child Advocacy & Juvenile Services	6,750	20,250
Sheriff	162,411,937	163,550,437	1,138,500	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months		1,138,500
				Total: Sheriff	-	1,138,500
Judiciary	34,704,738	40,005,318	5,300,580	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	342,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	448,500
				Transfer from Non-Departmental: Court Indigent Defense - 1st 6 months	-	4,510,080
				Total: Judiciary	-	5,300,580
Probate Court	4,512,766	4,744,486	231,720	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months		9,000
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	222,720
				Total: Probate Court	-	231,720
Non-Departmental:						
Contribution to Capital	37,580,135	37,582,034	1,899	GCID 20240051 OS004-24, purchase of Dominion voting equipment and licenses, to Dominion Voting Systems, Inc., in the amount of \$554,533.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	1,899
				Total: Contribution to Capital	-	1,899
Reserves - Court Interpreters	900,000	443,250	(456,750)	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	(450,000)
				Transfer from Non-Departmental: Court Interpreters Reserve - July Transfer	(6,750)	(6,750)
				Total: Reserves - Court Interpreters	(6,750)	(456,750)
Reserves - Court Reporters	1,380,000	690,000	(690,000)	Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	(690,000)
				Total: Reserves - Court Reporters	-	(690,000)
Reserves - Indigent Defense	11,136,000	5,568,000	(5,568,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	(5,568,000)
				Total: Reserves - Indigent Defense	-	(5,568,000)
Reserves - Prisoner Medical	2,530,000	1,265,000	(1,265,000)	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	(1,265,000)
				Total: Reserves - Prisoner Medical	-	(1,265,000)
				Total: Non-Departmental	(6,750)	(7,977,851)
Total: General Fund						
					-	-

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Contribution to Fund Balance	103,849	139,788	35,939	GCID 20240249 to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$35,939.00. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles, tourniquets, traction splints, disposable CPAP, capnography, and capnography lines. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	35,939	35,939
Total: Contribution to Fund Balance					35,939	35,939
<i>Total: Fire and Emergency Medical Services District Fund</i>			35,939		35,939	35,939
Police Services District Fund (106)						
Police Services	188,778,730	188,878,730	100,000	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	100,000
Total: Police Services					-	100,000
Recorder's Court	2,119,970	2,277,570	157,600	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	113,500
Transfer from Non-Departmental: Court Interpreter's Reserve					-	44,100
Total: Recorder's Court					-	157,600
Non-Departmental	5,198,035	4,940,435	(257,600)	Transfer to Recorder's Court - From Indigent Defense Reserve - 1st 6 months	-	(113,500)
Transfer to Recorder's Court - From Court Interpreter's Reserve - 1st 6 months					-	(44,100)
Transfer to Police Services - From Prisoner Medical Reserve - 1st 6 months					-	(100,000)
Total: Non-Departmental					-	(257,600)
<i>Total: Police Services District Fund</i>			-		-	-
Street Lighting Fund (002)						
Transportation	10,170,252	10,178,999	8,747	GCID 20240078 of incorporation of Lake Windsor Heights into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	5,503
GCID 20240125 of incorporation of Shannon Square subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.					-	894
GCID 20240127 of incorporation of Garner Way into the Gwinnett County Streetlighting Program. The installation of streetlights on Garner Way is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.					-	411
GCID 20240128 of incorporation of Crestworth Village subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.					-	1,939
Total: Transportation					-	8,747
<i>Total: Street Lighting Fund</i>			8,747		-	8,747
DA Special State Fund (083)						
District Attorney	2,200	9,242	7,042	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	7,042
<i>Total: DA Special State Fund</i>			7,042		-	7,042

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Contribution to Fund Balance	-	48,583	48,583	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- March 2024	5,665	5,665
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- April 2024	42,918	42,918
				Total: Contribution to Fund Balance	48,583	48,583
<i>Total: Police Special State Fund</i>			48,583		48,583	48,583
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	350,000	379,069	29,069	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,564	29,069
<i>Total: Sheriff Special Justice Fund</i>			29,069		9,564	29,069
Sheriff Special State Fund (067)						
Sheriff Special Operations	70,000	202,856	132,856	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	37,791	132,856
<i>Total: Sheriff Special State Fund</i>			132,856		37,791	132,856
Water and Sewer Operating Fund (501)						
Water Resources	465,425,817	479,642,026	14,216,209	GCID 20240011 BL115-23, Little Suwanee Creek gravity sewer and force main project, to JDS, Inc., amount not to exceed \$6,759,614.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	1,064,591
				GCID 20240015 BL140-23, Lower Big Haynes Creek force main check valve installation, to Site Engineering, Inc., amount not to exceed \$831,502.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	831,502
				GCID 20240080 BL160-23, Wolf Creek interceptor upsizing, to JDS, Inc., amount not to exceed \$21,523,108.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	9,767,393
				GCID 20240302 BL024-24, Ridge Road Pump Station decommissioning - phase 2, to JDS, Inc., amount not to exceed \$9,567,117.40. Contract to follow award. Subject to approval as to form by the Law Department.	2,552,723	2,552,723
				Total: Water Resources	2,552,723	14,216,209
<i>Total: Water and Sewer Operating Fund</i>			14,216,209		2,552,723	14,216,209
Total Appropriation Budget Adjustments			14,442,506		\$ 2,684,600	\$ 14,442,506