



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
AUGUST 31, 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: September 17, 2024

SUBJECT: Monthly Financial Report for the Period Ended August 31, 2024

This report, which includes unaudited information through the eighth 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

Property Tax Bills

Real and personal property tax bills have been mailed and are due October 15. Property tax bills are available [online](#) for viewing and payment. Additional information on millage rates is available on the County's [Property Information](#) and [Service Districts Explained](#) webpages. [Click here](#) to watch a video for a better understanding of your property tax bill.

2025 Budget Preparation

As of the date of this report, departments and elected officials have submitted their capital and operating budgets including revenue estimates and new operational requests. From August 26, 2024, through August 29, 2024, departments and elected officials presented their 2025 business plans to Chairwoman Nicole Hendrickson and the citizen review committee members for consideration. Business plan presentations have been recorded and are available on the County website's [2025 Budget Review Meetings](#) page.

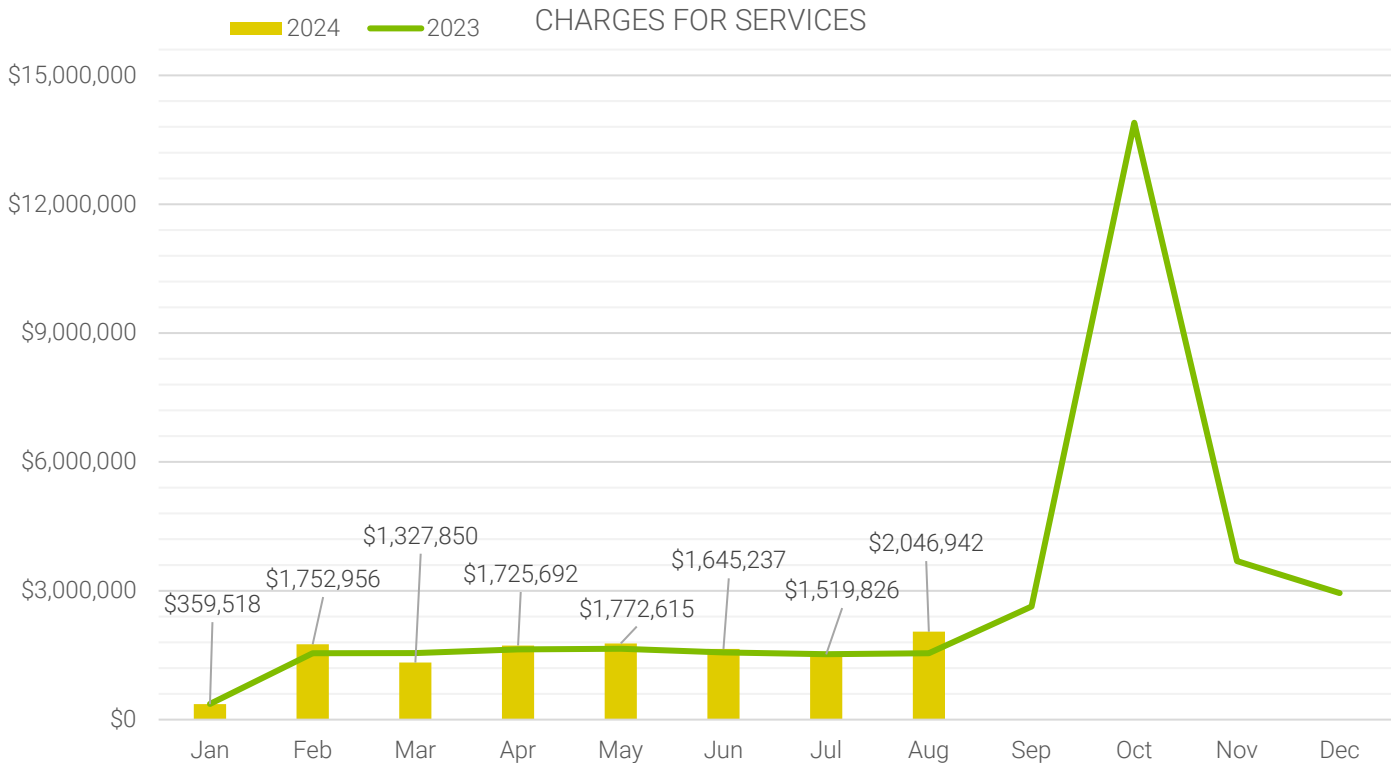
The citizen review committee includes three Gwinnett residents who were invited by the Chairwoman to make recommendations for the proposed budget. Two of this year's committee members, David Cuffie, and Ronald S. Skeete are veterans of the committee. New to the committee this year is Denise Rumbaugh.

The Chairwoman's proposed 2025 budget will be made available to the public and news media when it is presented to the commissioners in November. A public hearing on the budget will be held this December. By County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

GENERAL FUND (PAGE 12)

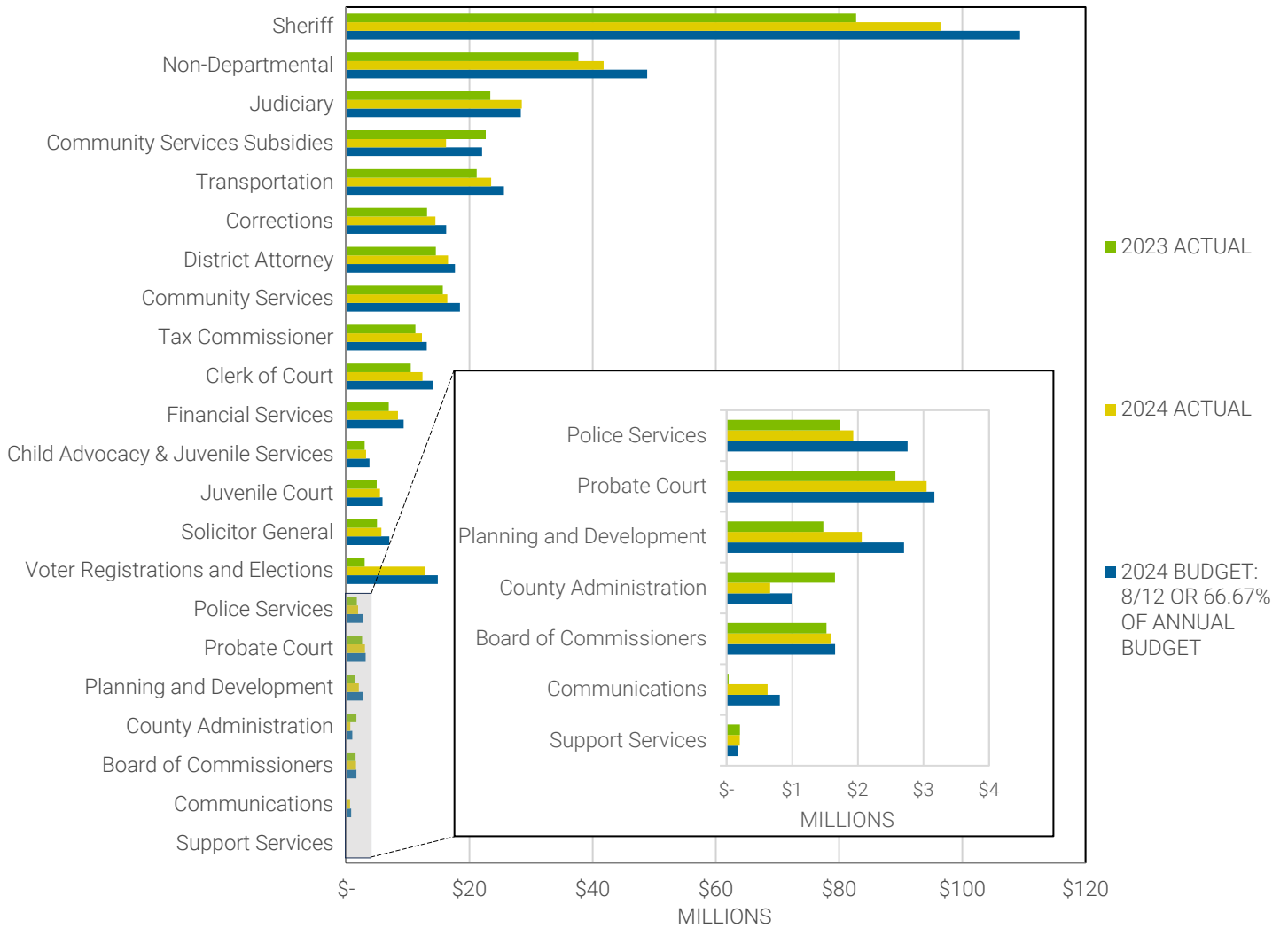
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

The main revenue source for the General Fund will shift to property taxes in the coming months as 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 represent 2024 Charges for Services 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 August are up approximately \$772,000 when compared to the same time last year. This is primarily due to an increase in revenues associated with court services.

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



Sheriff's expenditures are approximately \$13.7 million higher than last year primarily due to increased personnel costs, inmate medical costs, and the inmate transport and housing agreement. However, they are under budget by approximately \$13.0 million primarily due to inmate medical expenses being paid one month in arrears and a reduction in housing expenses due to the return of inmates who were temporarily housed elsewhere.

Non-Departmental expenses are approximately \$4.1 million higher in comparison to 2023. This is primarily due to an increase in the monthly contribution to capital funds in 2024.

Judiciary expenses are approximately \$5.1 million higher than last year primarily due to an increase in indigent defense attorney fees and personnel costs. They are temporarily over budget based on the percentage of the fiscal year that has lapsed.

Community Services Subsidies expenditures are down approximately \$6.5 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. Through August 2024, the first and second quarter qualifying subsidy payments have been made, whereas in 2023, the first, second, and in some cases, third quarter payments had been made by this time.

Voter Registrations and Elections expenditures are up approximately \$9.8 million compared to last year due to election activities in 2024. Expenditures are expected to continue increasing as elections are held, and they are expected to remain within budget.

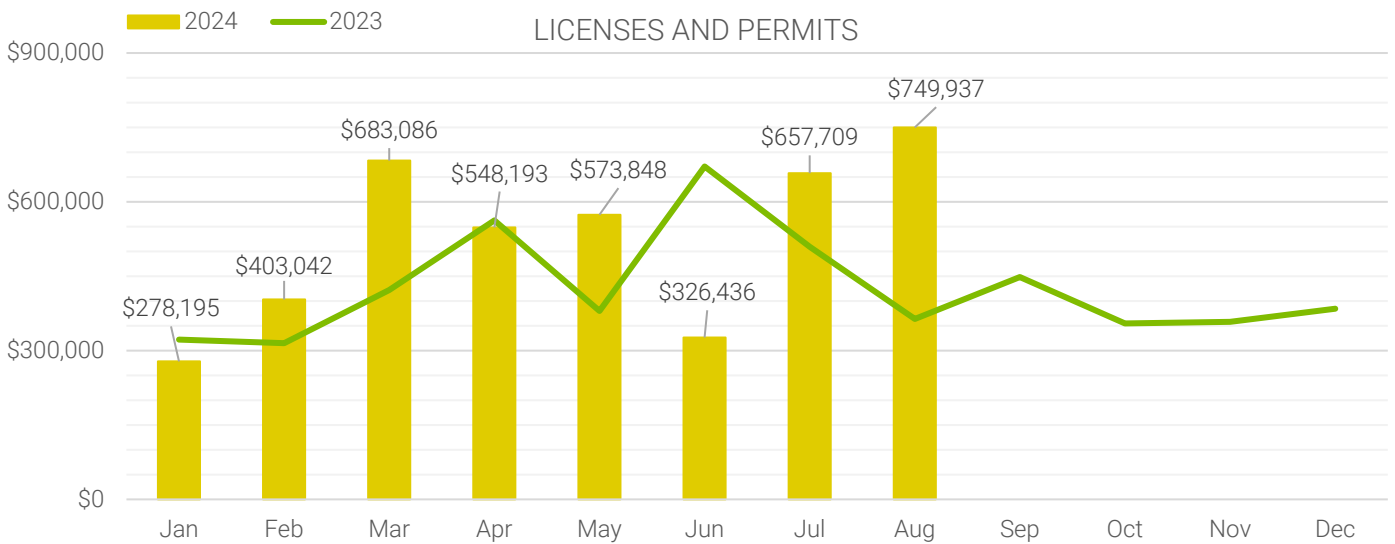
County Administration expenses are lower in comparison to 2023. This is due to the transition of Community Outreach and Economic Development divisions to other departments in August 2023.

Communications expenditures in the General Fund are up approximately \$595,000 compared to the prior year. In mid-August 2023, Community Outreach transitioned from the County Administrator's Office to Communications.

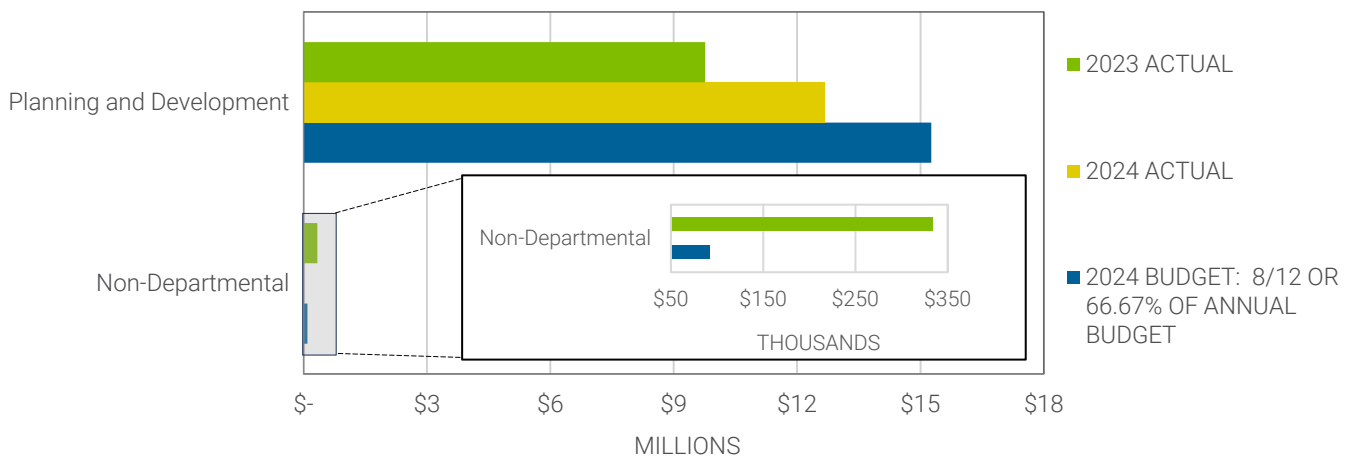
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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 in the coming months as 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 and is shown in the chart below. The yellow bars represent 2024 monthly revenues, and the green line represents monthly collections for 2023. Through August, Licenses and Permits revenue is up approximately \$675,000, or 19 percent, over the prior year. This is due to an increase in building permit fees for new construction projects.



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

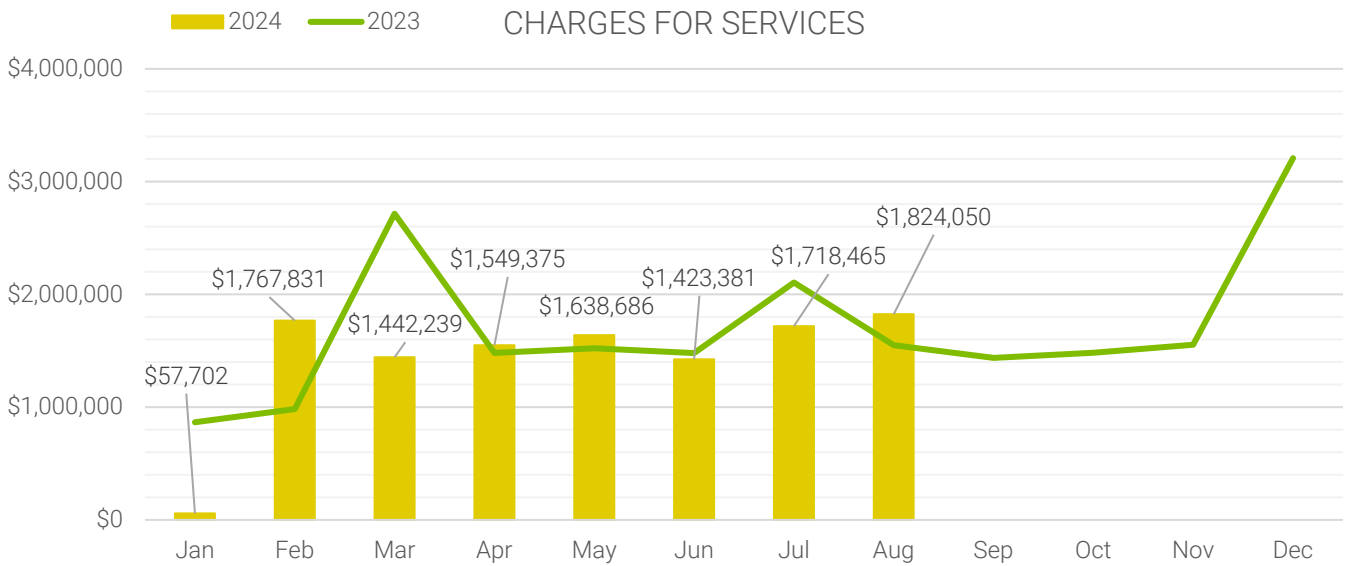


Non-Departmental expenses are down when compared to the same time last year as there is no monthly contribution to fund capital projects for the current year.

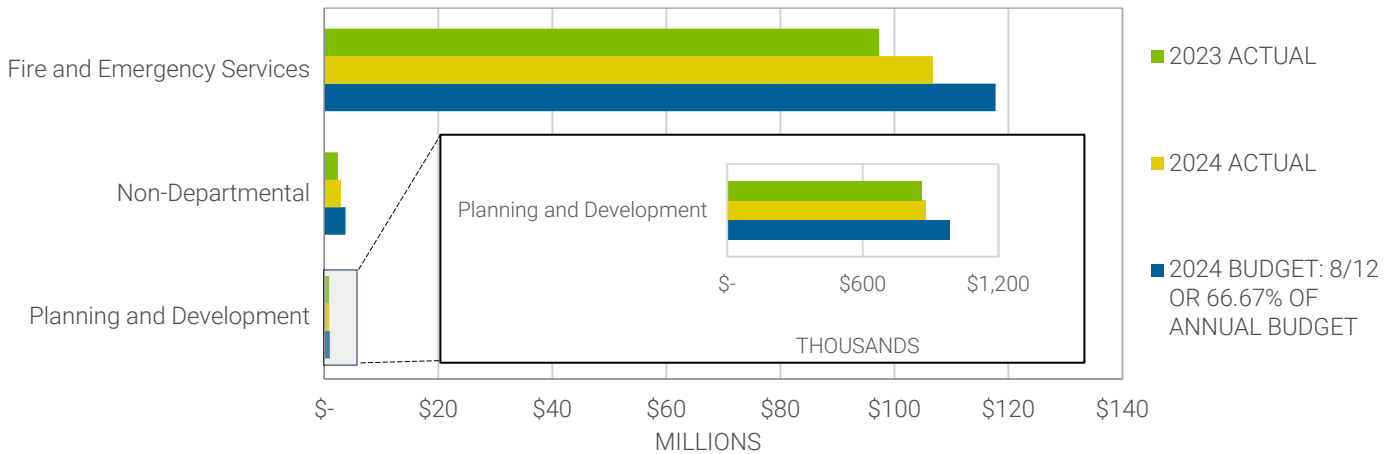
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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 in the coming months as 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 represent 2024 monthly revenues, and the green line represents monthly collections for 2023. Charges for Services revenue, which primarily consists of ambulance fees, is down approximately \$1.3 million, or 10 percent, when compared to the same time last year. This is mainly attributed to receiving more state funds to supplement Medicaid payments for ambulance services in the prior year than in the current year. We do not anticipate receiving additional payments from the state for those services.



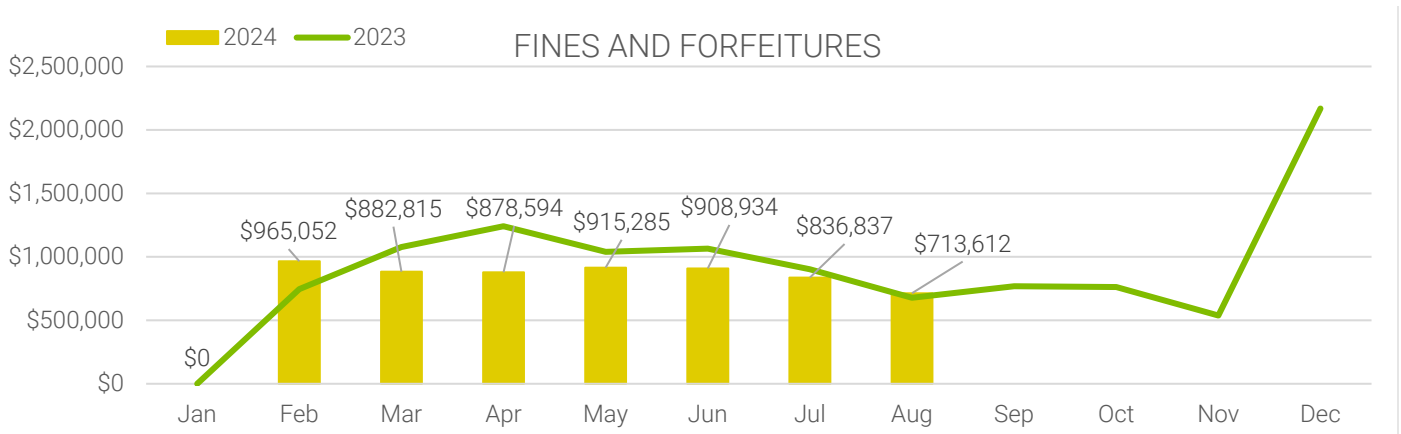
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
AUGUST 2023 - 2024 YTD EXPENDITURES



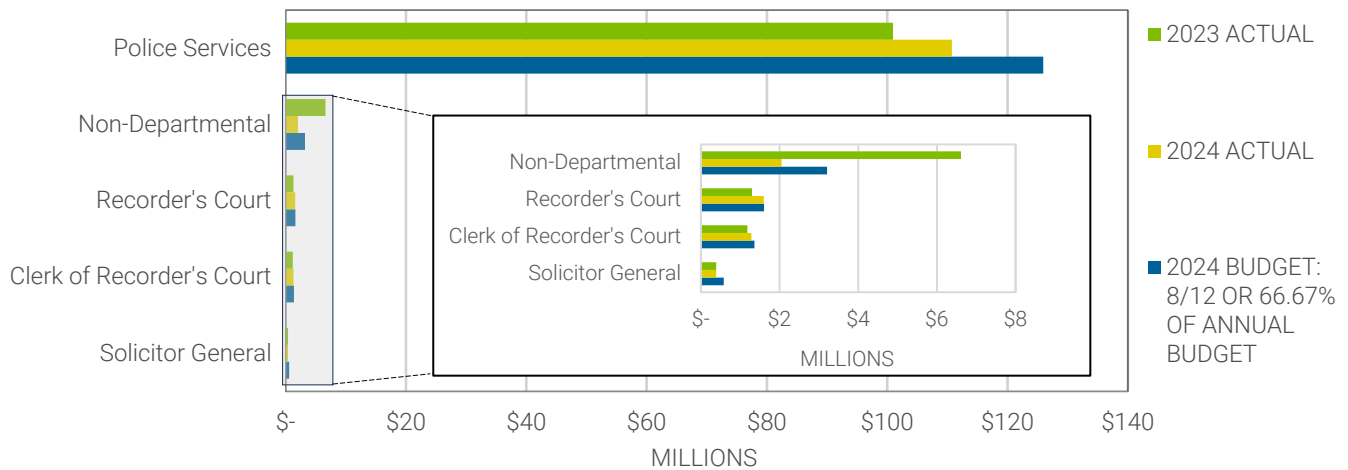
POLICE SERVICES DISTRICT FUND (PAGE 17)

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 in the coming months as 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 represent 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 August, Fines and Forfeitures revenue is down approximately \$649,000, or 10 percent, compared to the same period last year. Through August, the number of citations issued through the school zone automated speed detection program has decreased resulting in decreased collections for the year.



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



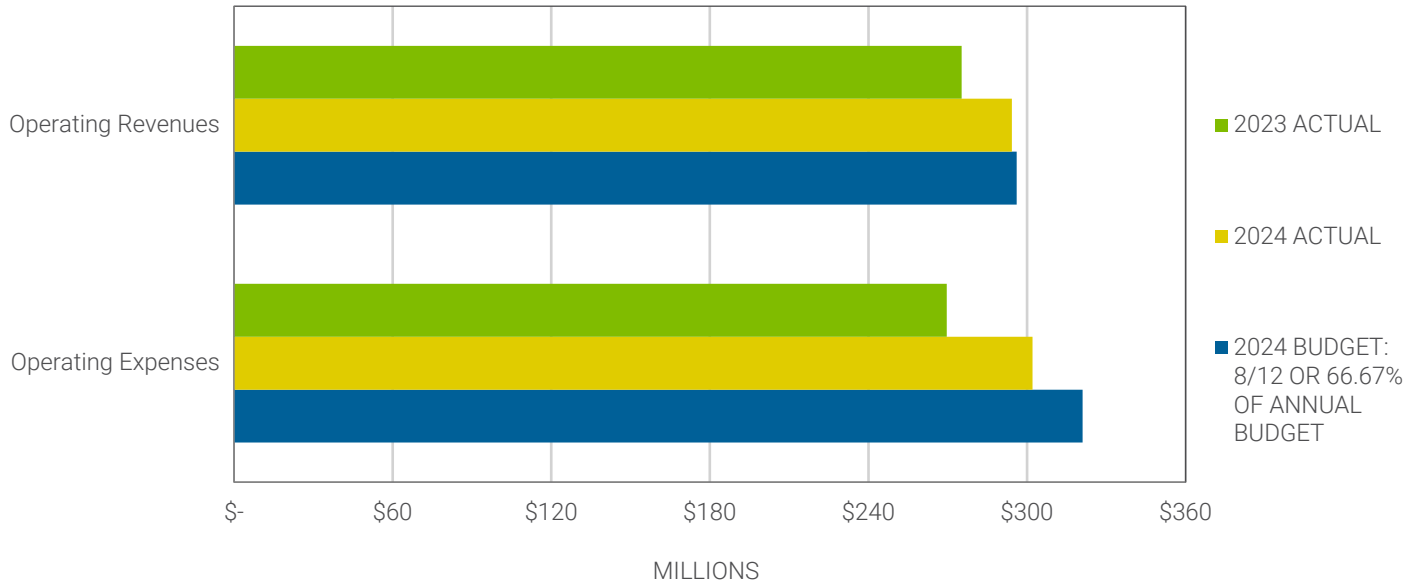
Police Services expenses are approximately \$15.2 million under budget due to vacancies and an annual equipment and license support contract which will be paid later this year.

Non-Departmental expenses are down approximately \$4.6 million when compared to the same time last year due to a decrease in the monthly contribution to fund capital projects for the current year.

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
AUGUST 2023 - 2024 YTD REVENUES AND EXPENSES



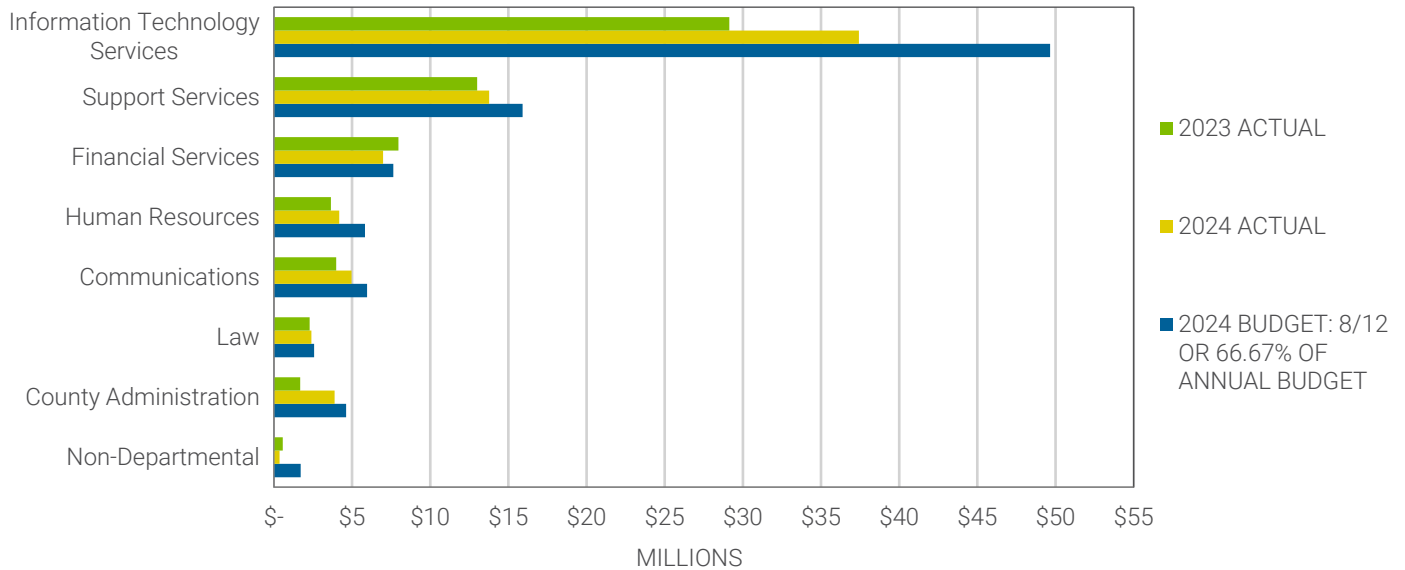
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$19.0 million, or 7 percent, compared to last year. This is primarily because year-to-date Charges for Services revenue increased due to higher consumption during the drier summer months and new meter connections. Additionally, in 2023, bills were adjusted down for a prior year freeze event. Also, revenue from Contributions and Donations is up year to date primarily due to an increase in meter permits sold as of August.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$32.4 million, or 12 percent, compared to last year. Just over half of the increase is due to a planned increase in contributions to capital projects. The remaining increase is attributed to higher operating costs for personnel, professional services, and other general operating expenses. However, expenses in the Water and Sewer Operating Fund are approximately \$18.9 million, or 6 percent, under budget primarily due to underutilization in areas such as professional services, personnel, and utilities.

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
AUGUST 2023 - 2024 YTD EXPENSES



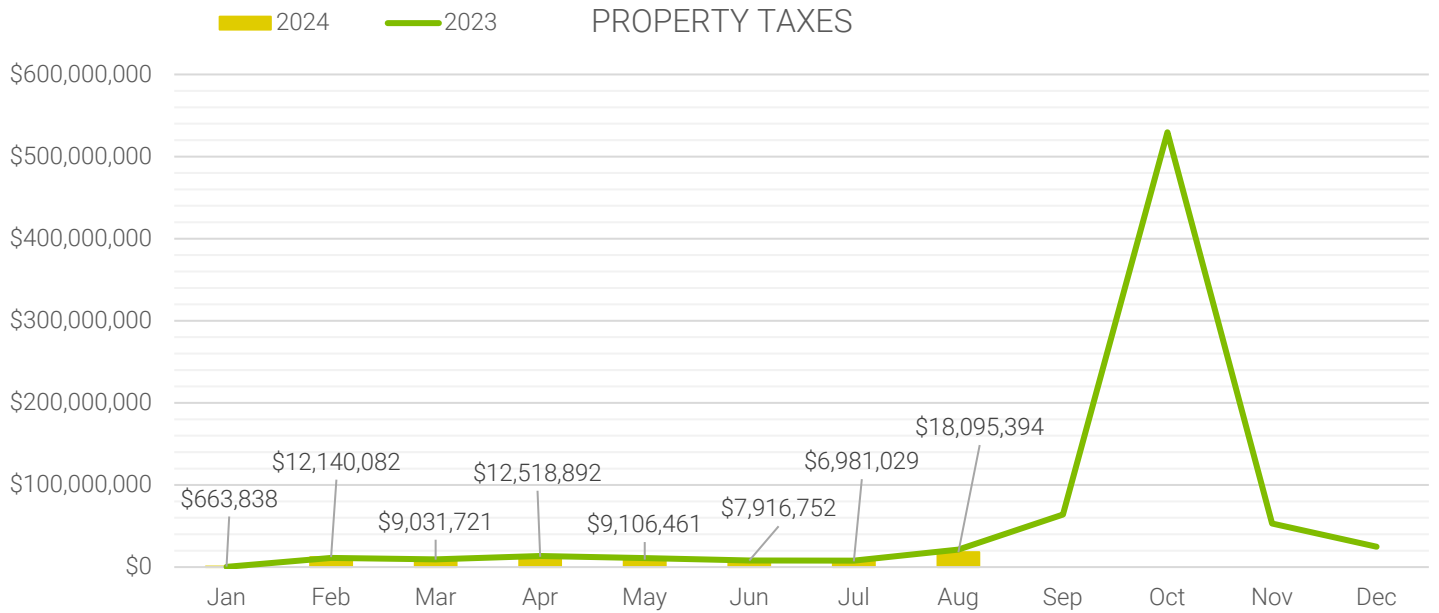
Information Technology Services' expenses are up approximately \$8.3 million or 28 percent, when compared to the same time last year. This is primarily due to the timing of contract payments for license and support agreements and subscriptions as well as an increase in outsourcing services and industrial repairs contracted in 2024. However, expenses are under budget by approximately \$12.2 million. This variance is primarily attributable to lower expenses in areas such as computer supplies and professional services all of which will have higher demand later in the year.

Financial Services' expenses are down approximately \$989,000, or 13 percent, when compared to the same time last year. This is primarily attributed to the transition of the Standards and Controls Division 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 August are down approximately \$6.3 million when compared to last year. This is primarily attributed to having less delinquent taxes from 2023 to collect in 2024 than was the case in the previous year.

Tax Digest Adjustments

In July, the Board of Assessors approved adjustments to the tax digest that resulted in a net decrease of approximately \$3.1 million for tax years 2018 through 2023. These adjustments include a net decrease of approximately \$562,000 in real property assessed values and a net decrease of approximately \$2.5 million in personal property assessed values. The majority of the adjustments resulted from audits of personal property and deactivated personal property accounts for businesses that no longer exist in Gwinnett County.

Investment Income

Short-term Investment rates have been steady for the past year after the rate increases by the Federal Reserve Bank in 2022 and 2023. Long-term rates have begun to drop in anticipation of interest rate cuts expected to start in September. Investment revenues were budgeted conservatively to compensate for market uncertainty concerning the timing and severity of potential drops in investment rates. Even with anticipated rate cuts in the last half of the year, investment revenues are expected to significantly exceed budget in 2024.

Street Lighting Fund

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

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 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 238,656,301	\$ 238,656,301	\$ 238,656,301			
Revenues:						
Taxes	\$ 457,114,667	\$ 457,114,667	\$ 90,061,867	19.70%	\$ 91,837,547	22.22%
Licenses and Permits	5,279,690	5,279,690	2,167,425	41.05%	2,090,174	39.71%
Intergovernmental	4,162,064	4,162,064	2,663,834	64.00%	2,558,428	63.76%
Charges for Services	34,658,485	34,658,485	12,150,635	35.06%	11,378,723	36.16%
Fines and Forfeitures	3,147,655	3,147,655	2,047,264	65.04%	1,770,895	55.32%
Investment Income	4,826,023	4,826,023	5,042,865	104.49%	4,457,729	63.62%
Contributions and Donations	105,950	105,950	9,445	8.91%	25,572	24.67%
Miscellaneous	1,834,120	1,834,120	2,069,719	112.85%	1,585,288	89.91%
Other Financing Sources	-	-	18,410	-	93,893	-
Revenues without Use of Fund Balance	511,128,654	511,128,654	116,231,464	22.74%	115,798,249	24.84%
Use of Fund Balance	39,156,305	39,156,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 550,284,959	\$ 550,284,959	\$ 116,231,464	21.12%	\$ 115,798,249	24.21%
Appropriations:						
Board of Commissioners	\$ 2,477,975	\$ 2,477,975	\$ 1,593,755	64.32%	\$ 1,521,121	68.17%
Communications	1,216,032	1,216,032	624,415	51.35%	29,036	4.21%
County Administration	1,497,677	1,497,677	663,469	44.30%	1,650,096	66.92%
Financial Services	13,988,004	13,988,004	8,394,341	60.01%	6,910,509	59.10%
Tax Commissioner	19,630,133	19,630,133	12,293,580	62.63%	11,238,685	61.09%
Transportation	38,406,186	38,406,186	23,528,147	61.26%	21,186,816	59.10%
Planning and Development	4,056,076	4,056,076	2,060,367	50.80%	1,474,544	60.66%
Police Services	4,136,071	4,136,071	1,929,521	46.65%	1,733,603	52.04%
Corrections	24,232,598	24,359,098	14,476,335	59.43%	13,121,978	59.13%
Community Services	27,682,093	27,682,093	16,416,661	59.30%	15,686,950	59.62%
Community Services Subsidies:						
Atlanta Regional Commission	1,295,618	1,295,618	898,991	69.39%	886,832	75.00%
Board of Health	2,500,000	2,500,000	1,250,000	50.00%	1,875,000	75.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	495,479	75.00%
Food Insecurity	150,000	150,000	6,654	4.44%	110,172	73.45%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
Healthcare Initiative	550,000	550,000	-	0.00%	400,000	100.00%
Homelessness Prevention	500,000	500,000	446,493	89.30%	107,663	21.53%
Library In-House Services	1,320,328	1,320,328	546,332	41.38%	687,014	55.86%
Library Subsidy	24,419,802	24,419,802	12,209,901	50.00%	17,176,121	75.00%
Mental Health	1,443,341	1,443,341	721,671	50.00%	782,506	75.00%
Total Community Services Subsidies	33,082,173	33,082,173	16,204,942	48.98%	22,704,459	72.40%
Voter Registrations and Elections	22,320,753	22,318,854	12,780,445	57.26%	3,005,156	46.96%
Juvenile Court	6,954,736	8,856,936	5,490,799	61.99%	4,956,950	63.94%

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 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Child Advocacy & Juvenile Services	5,622,277	5,656,027	3,226,140	57.04%	2,989,199	63.32%
Sheriff	162,411,937	164,050,437	96,456,770	58.80%	82,754,866	57.96%
Clerk of Court	21,098,723	21,098,723	12,381,409	58.68%	10,484,193	59.81%
Judiciary	34,704,738	42,505,318	28,499,196	67.05%	23,394,761	63.69%
Probate Court	4,512,766	4,748,986	3,047,880	64.18%	2,571,647	61.79%
District Attorney	26,476,721	26,476,721	16,519,626	62.39%	14,561,958	63.19%
Solicitor General	10,490,322	10,490,322	5,704,835	54.38%	4,986,534	53.68%
Support Services	268,503	268,503	201,546	75.06%	202,672	79.44%
Non-Departmental:						
Contingency	4,596,000	4,596,000	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	16,667	66.67%	600,000	66.67%
Contribution to Capital	37,580,135	37,582,034	25,054,689	66.67%	19,953,162	59.25%
Contribution to Local Transit	17,602,000	17,602,000	11,734,667	66.67%	12,333,333	66.67%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,007,589	2,007,589	1,163,115	57.94%	1,124,425	65.69%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	175,000	175,000	72,800	41.60%	88,665	50.67%
Reserves - Compensation	1,496,000	1,496,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	385,250	-	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	2,368,000	-	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	765,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,342,741	3,342,741	2,066,738	61.83%	1,989,015	57.18%
Other Governmental Agencies	160,000	160,000	84,003	52.50%	74,017	64.36%
Other Miscellaneous	130,000	130,000	62,056	47.74%	129,992	63.72%
Total Non-Departmental	85,018,465	73,282,614	41,774,735	57.00%	37,692,609	54.83%
TOTAL APPROPRIATIONS	\$ 550,284,959	\$ 550,284,959	\$ 324,268,914	58.93%	\$ 284,858,342	59.55%
Projected Fund Balance December 31	\$ 199,499,996	\$ 199,499,996				
Fund Balance as of Report Date			\$ 30,618,851			

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 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 15,932,208	\$ 15,932,208	\$ 15,932,208			
Revenues:						
Taxes	\$ 12,071,773	\$ 12,071,773	\$ 609,171	5.05%	\$ 742,142	6.92%
Licenses and Permits	4,930,950	4,930,950	4,220,445	85.59%	3,545,882	71.88%
Intergovernmental	49,000	49,000	39,173	79.94%	34,900	77.56%
Charges for Services	1,080,800	1,080,800	600,419	55.55%	529,016	52.78%
Investment Income	298,397	298,397	414,098	138.77%	357,009	71.40%
Miscellaneous	-	-	13,768	-	635	-
Revenues without Use of Fund Balance	18,430,920	18,430,920	5,897,074	32.00%	5,209,584	30.28%
Use of Fund Balance	4,601,990	4,601,990	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,032,910	\$ 23,032,910	\$ 5,897,074	25.60%	\$ 5,209,584	27.48%
Appropriations:						
Planning and Development	\$ 22,894,910	\$ 22,894,910	\$ 12,670,572	55.34%	\$ 9,763,992	53.23%
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%	333,333	62.19%
Total Non-Departmental	138,000	138,000	-	0.00%	333,333	54.20%
TOTAL APPROPRIATIONS	\$ 23,032,910	\$ 23,032,910	\$ 12,670,572	55.01%	\$ 10,097,325	53.26%
Projected Fund Balance December 31	\$ 11,330,218	\$ 11,330,218				
Fund Balance as of Report Date			\$ 9,158,710			

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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 92,164,081	\$ 92,164,081	\$ 92,164,081			
Revenues:						
Taxes	\$ 163,473,702	\$ 163,473,702	\$ 8,398,314	5.14%	\$ 10,283,023	7.17%
Licenses and Permits	1,130,500	1,130,500	717,829	63.50%	736,148	68.80%
Intergovernmental	631,000	666,939	537,194	80.55%	483,387	82.77%
Charges for Services	17,066,710	17,066,710	11,421,729	66.92%	12,701,764	77.98%
Investment Income	1,482,319	1,482,319	2,029,122	136.89%	1,624,662	77.36%
Contributions and Donations	-	10,000	11,165	111.65%	619	-
Miscellaneous	3,000	3,000	106,096	3,536.53%	20,658	688.60%
TOTAL REVENUES	<u>\$ 183,787,231</u>	<u>\$ 183,833,170</u>	<u>\$ 23,221,449</u>	12.63%	<u>\$ 25,850,261</u>	14.97%
Appropriations:						
Planning and Development	\$ 1,475,343	\$ 1,475,343	\$ 877,594	59.48%	\$ 859,160	60.16%
Fire and Emergency Services	176,595,243	176,605,243	106,733,782	60.44%	97,320,318	58.42%
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	2,927,197	61.14%	2,380,535	60.79%
Total Non-Departmental	<u>5,612,796</u>	<u>5,612,796</u>	<u>2,927,197</u>	52.15%	<u>2,380,535</u>	51.17%
Appropriations without Contribution to Fund Balance	183,683,382	183,693,382	110,538,573	60.18%	100,560,013	58.24%
Contribution to Fund Balance	103,849	139,788	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 183,787,231</u>	<u>\$ 183,833,170</u>	<u>\$ 110,538,573</u>	60.13%	<u>\$ 100,560,013</u>	58.24%
Projected Fund Balance December 31	\$ 92,267,930	\$ 92,303,869				
Fund Balance as of Report Date			\$ 4,846,957			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 483,834	\$ 483,834	\$ 483,834			
Revenues:						
Investment Income	\$ 19,400	\$ 19,400	\$ 17,677	91.12%	\$ 9,622	68.73%
Revenues without Use of Fund Balance	19,400	19,400	17,677	91.12%	9,622	68.73%
Use of Fund Balance	74,289	74,289	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 93,689	\$ 93,689	\$ 17,677	18.87%	\$ 9,622	12.46%
Appropriations:						
Loganville EMS	\$ 93,689	\$ 93,689	\$ 82,666	88.23%	\$ 74,944	97.02%
TOTAL APPROPRIATIONS	\$ 93,689	\$ 93,689	\$ 82,666	88.23%	\$ 74,944	97.02%
Projected Fund Balance December 31	\$ 409,545	\$ 409,545				
Fund Balance as of Report Date			\$ 418,845			

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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 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 118,174,427	\$ 118,174,427	\$ 118,174,427			
Revenues:						
Taxes	\$ 119,456,094	\$ 119,456,094	\$ 6,133,924	5.13%	\$ 7,399,976	6.94%
Insurance Premium Taxes	60,204,000	60,204,000	-	0.00%	-	0.00%
Intergovernmental	298,000	298,000	371,328	124.61%	337,712	122.36%
Charges for Services	1,145,000	1,145,000	691,356	60.38%	722,106	72.14%
Fines and Forfeitures	13,044,307	13,044,307	6,101,130	46.77%	6,749,765	49.82%
Investment Income	1,897,517	1,897,517	2,511,161	132.34%	1,823,424	60.78%
Miscellaneous	443,710	446,210	325,075	72.85%	358,785	75.16%
Revenues without Use of Fund Balance	196,488,628	196,491,128	16,133,974	8.21%	17,391,768	9.84%
Use of Fund Balance	2,518,241	2,515,741	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 199,006,869	\$ 199,006,869	\$ 16,133,974	8.11%	\$ 17,391,768	9.12%
Appropriations:						
Police Services	\$ 188,778,730	\$ 188,878,730	\$ 110,733,389	58.63%	\$ 100,940,289	57.83%
Recorder's Court	2,119,970	2,407,570	1,595,081	66.25%	1,299,907	65.36%
Solicitor General	867,836	867,836	390,062	44.95%	386,433	44.75%
Clerk of Recorder's Court	2,042,298	2,042,298	1,281,156	62.73%	1,180,100	59.81%
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	3,862,435	2,047,723	53.02%	6,613,042	63.38%
Total Non-Departmental	5,198,035	4,810,435	2,047,723	42.57%	6,613,042	58.72%
TOTAL APPROPRIATIONS	\$ 199,006,869	\$ 199,006,869	\$ 116,047,412	58.31%	\$ 110,419,771	57.92%
Projected Fund Balance December 31	\$ 115,656,186	\$ 115,658,686				
Fund Balance as of Report Date			\$ 18,260,988			

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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 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 26,754,529	\$ 26,754,529	\$ 26,754,529			
Revenues:						
Taxes	\$ 51,603,419	\$ 51,603,419	\$ 2,616,918	5.07%	\$ 3,136,207	6.88%
Intergovernmental	197,000	197,000	406,156	206.17%	187,128	102.82%
Charges for Services	4,358,930	4,358,930	3,451,943	79.19%	3,397,638	78.18%
Investment Income	708,103	708,103	620,051	87.57%	612,695	61.27%
Contributions and Donations	29,171	29,171	365	1.25%	33,597	98.89%
Miscellaneous	2,692,576	2,699,687	2,099,782	77.78%	2,208,511	90.27%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 59,611,129	\$ 59,618,240	\$ 9,195,215	15.42%	\$ 9,575,776	17.86%
Appropriations:						
Community Services	\$ 56,149,446	\$ 56,149,446	\$ 34,482,200	61.41%	\$ 31,086,357	62.42%
Support Services	40,140	46,140	28,955	62.75%	21,751	61.37%
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	1,052,227	523,485	49.75%	419,962	46.00%
Total Non-Departmental	1,185,227	1,179,227	523,485	44.39%	419,962	40.93%
Appropriations without Contribution to Fund Balance	57,374,813	57,374,813	35,034,640	61.06%	31,528,070	61.98%
Contribution to Fund Balance	2,236,316	2,243,427	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 59,611,129	\$ 59,618,240	\$ 35,034,640	58.76%	\$ 31,528,070	58.81%
Projected Fund Balance December 31	\$ 28,990,845	\$ 28,997,956				
Fund Balance as of Report Date			\$ 915,104			

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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			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 15,890,936	\$ 15,890,936	\$ 15,890,936			
Revenues:						
Taxes	\$ 14,541,022	\$ 14,541,022	\$ 794,474	5.46%	\$ 965,903	7.20%
Intergovernmental	59,000	59,000	47,219	80.03%	43,245	78.63%
Investment Income	194,000	194,000	478,628	246.72%	371,093	74.22%
Revenues without Use of Fund Balance	14,794,022	14,794,022	1,320,321	8.92%	1,380,241	9.87%
Use of Fund Balance	6,298,753	6,298,753	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 21,092,775	\$ 21,092,775	\$ 1,320,321	6.26%	\$ 1,380,241	7.62%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 21,092,775	\$ 21,092,775	\$ 9,307,787	44.13%	\$ 5,388,820	29.75%
Total Non-Departmental	21,092,775	21,092,775	9,307,787	44.13%	5,388,820	29.75%
TOTAL APPROPRIATIONS	\$ 21,092,775	\$ 21,092,775	\$ 9,307,787	44.13%	\$ 5,388,820	29.75%
Projected Fund Balance December 31	\$ 9,592,183	\$ 9,592,183				
Fund Balance as of Report Date			\$ 7,903,470			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 7,483,783	\$ 7,483,783	\$ 7,483,783			
Revenues:						
Taxes	\$ -	\$ -	\$ 306,676	-	\$ 101,123	-
Investment Income	192,208	192,208	246,683	128.34%	152,231	76.12%
Miscellaneous	-	-	-	-	20,000	-
TOTAL REVENUES	<u>\$ 192,208</u>	<u>\$ 192,208</u>	<u>\$ 553,359</u>	287.90%	<u>\$ 273,354</u>	136.68%
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%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 192,208</u>	<u>\$ 192,208</u>	<u>\$ 10,781</u>	5.61%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 7,575,991	\$ 7,575,991				
Fund Balance as of Report Date			\$ 8,026,361			

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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			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 8,088,760	\$ 8,088,760	\$ 8,088,760			
Revenues:						
Taxes	\$ -	\$ -	\$ 139,328	-	\$ 271,253	-
Investment Income	182,651	182,651	243,632	133.39%	128,415	73.38%
TOTAL REVENUES	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ 382,960</u>	209.67%	<u>\$ 399,668</u>	228.38%
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%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 8,171,411	\$ 8,171,411				
Fund Balance as of Report Date			\$ 8,471,720			

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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			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 24,880,486	\$ 24,880,486	\$ 24,880,486			
Revenues:						
Taxes	\$ -	\$ -	\$ 479,461	-	\$ 442,520	-
Investment Income	755,409	755,409	796,574	105.45%	554,377	73.92%
TOTAL REVENUES	\$ 755,409	\$ 755,409	\$ 1,276,035	168.92%	\$ 996,897	132.92%
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%	-	0.00%
TOTAL APPROPRIATIONS	\$ 755,409	\$ 755,409	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 25,535,895	\$ 25,535,895				
Fund Balance as of Report Date			\$ 26,156,521			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 2,641,770	\$ 2,641,770	\$ 2,641,770			
Revenues:						
Taxes	\$ -	\$ -	\$ 58,505	-	\$ 38,051	-
Investment Income	57,109	57,109	80,806	141.49%	17,017	85.09%
Revenues without Use of Fund Balance	57,109	57,109	139,311	243.94%	55,068	275.34%
Use of Fund Balance	42,891	42,891	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 139,311</u>	139.31%	<u>\$ 55,068</u>	275.34%
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>	0.00%
Projected Fund Balance December 31	\$ 2,598,879	\$ 2,598,879				
Fund Balance as of Report Date			\$ 2,781,081			

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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 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 5,189,359	\$ 5,189,359	\$ 5,189,358			
Revenues:						
Taxes	\$ -	\$ -	\$ 41,401	-	\$ 1,242	-
Investment Income	146,237	146,237	158,467	108.36%	118,138	78.76%
TOTAL REVENUES	<u>\$ 146,237</u>	<u>\$ 146,237</u>	<u>\$ 199,868</u>	136.67%	<u>\$ 119,380</u>	79.59%
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%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,237</u>	<u>\$ 146,237</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 5,235,596	\$ 5,235,596				
Fund Balance as of Report Date			\$ 5,389,226			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 7,544,394	\$ 7,544,394	\$ 7,544,394			
Revenues:						
Taxes	\$ -	\$ -	\$ 38,280	-	\$ 206,918	-
Investment Income	111,128	111,128	141,566	127.39%	114,490	76.33%
Revenues without Use of Fund Balance	111,128	111,128	179,846	161.84%	321,408	214.27%
Use of Fund Balance	2,398,397	2,398,397	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,509,525	\$ 2,509,525	\$ 179,846	7.17%	\$ 321,408	7.27%
Appropriations:						
Planning and Development	\$ 2,509,525	\$ 2,509,525	\$ 1,096,509	43.69%	\$ 1,276,073	28.88%
TOTAL APPROPRIATIONS	\$ 2,509,525	\$ 2,509,525	\$ 1,096,509	43.69%	\$ 1,276,073	28.88%
Projected Fund Balance December 31	\$ 5,145,997	\$ 5,145,997				
Fund Balance as of Report Date			\$ 6,627,731			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 168,111	\$ 168,111	\$ 168,111			
Revenues:						
Investment Income	\$ -	\$ -	\$ 138,536	-	\$ 192,609	-
Other Financing Sources	2,501,525	2,501,525	1,092,186	43.66%	1,250,763	50.00%
TOTAL REVENUES	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 1,230,722</u>	49.20%	<u>\$ 1,443,372</u>	57.70%
Appropriations:						
Debt Service	\$ 2,501,525	\$ 2,501,525	\$ 1,250,763	50.00%	\$ 1,250,763	50.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 1,250,763</u>	50.00%	<u>\$ 1,250,763</u>	50.00%
Projected Fund Balance December 31	\$ 168,111	\$ 168,111				
Fund Balance as of Report Date			\$ 148,070			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 468,808	\$ 468,808	\$ 468,807			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 6,316	3.95%	\$ 7,746	5.45%
Investment Income	25,016	25,016	16,292	65.13%	14,402	72.01%
Miscellaneous	-	-	95	-	-	-
Revenues without Use of Fund Balance	185,016	185,016	22,703	12.27%	22,148	13.67%
Use of Fund Balance	277,649	277,649	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 462,665	\$ 462,665	\$ 22,703	4.91%	\$ 22,148	4.16%
Appropriations:						
Transportation	\$ 462,665	\$ 462,665	\$ 242,816	52.48%	\$ 180,963	34.01%
TOTAL APPROPRIATIONS	\$ 462,665	\$ 462,665	\$ 242,816	52.48%	\$ 180,963	34.01%
Projected Fund Balance December 31	\$ 191,159	\$ 191,159				
Fund Balance as of Report Date			\$ 248,694			

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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			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 3,072,526	\$ 3,072,526	\$ 3,072,526			
Revenues:						
Charges for Services	\$ 10,000,000	\$ 10,010,842	\$ 355,908	3.56%	\$ 417,324	4.54%
Investment Income	-	-	57,815	-	36,450	91.13%
Miscellaneous	-	-	15,317	-	38,441	-
Revenues without Use of Fund Balance	10,000,000	10,010,842	429,040	4.29%	492,215	5.33%
Use of Fund Balance	180,252	180,252	-	0.00%	-	-
TOTAL REVENUES	\$ 10,180,252	\$ 10,191,094	\$ 429,040	4.21%	\$ 492,215	5.33%
Appropriations:						
Transportation	\$ 10,170,252	\$ 10,181,094	\$ 5,444,669	53.48%	\$ 5,269,580	60.52%
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	\$ 10,191,094	\$ 5,444,669	53.43%	\$ 5,269,580	57.07%
Projected Fund Balance December 31	\$ 2,892,274	\$ 2,892,274				
Fund Balance as of Report Date			\$ (1,943,103)			

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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 6,758,824	\$ 6,758,824	\$ 6,758,824			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 363,285	39.06%	\$ 865,848	93.09%
Investment Income	-	-	44,005	-	22,794	-
Revenues without Use of Fund Balance	930,078	930,078	407,290	43.79%	888,642	95.54%
Use of Fund Balance	569,922	569,922	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 407,290	27.15%	\$ 888,642	59.24%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 81,330	5.42%	\$ 209,966	14.00%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 81,330	5.42%	\$ 209,966	14.00%
Projected Fund Balance December 31	\$ 6,188,902	\$ 6,188,902				
Fund Balance as of Report Date			\$ 7,084,784			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 391,998	\$ 391,998	\$ 391,998			
Revenues:						
Charges for Services	\$ 113,500	\$ 113,500	\$ 101,506	89.43%	\$ 77,854	55.22%
Miscellaneous	8,500	8,500	6,511	76.60%	7,340	45.88%
TOTAL REVENUES	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 108,017</u>	88.54%	<u>\$ 85,194</u>	54.26%
Appropriations:						
Corrections	\$ 102,229	\$ 102,229	\$ 57,525	56.27%	\$ 38,344	36.92%
Appropriations without Contribution to Fund Balance	102,229	102,229	57,525	56.27%	38,344	36.92%
Contribution to Fund Balance	19,771	19,771	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 57,525</u>	47.15%	<u>\$ 38,344</u>	24.42%
Projected Fund Balance December 31	\$ 411,769	\$ 411,769				
Fund Balance as of Report Date			\$ 442,490			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 431,246	\$ 431,246	\$ 431,246			
Revenues:						
Fines and Forfeitures	\$ 584,469	\$ 584,469	\$ 389,326	66.61%	\$ 348,618	59.30%
Investment Income	-	-	3,538	-	3,007	-
Miscellaneous	-	-	641	-	-	-
Revenues without Use of Fund Balance	584,469	584,469	393,505	67.33%	351,625	59.81%
Use of Fund Balance	158,358	158,358	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 742,827	\$ 742,827	\$ 393,505	52.97%	\$ 351,625	48.71%
Appropriations:						
District Attorney	\$ 361,348	\$ 361,348	\$ 228,554	63.25%	\$ 207,027	59.23%
Solicitor General	371,479	371,479	181,544	48.87%	156,903	43.30%
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	\$ 410,098	55.21%	\$ 363,930	50.41%
Projected Fund Balance December 31	\$ 272,888	\$ 272,888				
Fund Balance as of Report Date			\$ 414,653			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 202,374	\$ 202,374	\$ 202,374			
Revenues:						
Miscellaneous	\$ -	\$ -	\$ -	-	\$ 450	-
Revenues without Use of Fund Balance	-	-	-	-	450	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ -</u>	0.00%	<u>\$ 450</u>	0.33%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 35,003	25.93%	\$ 52,980	39.24%
TOTAL APPROPRIATIONS	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 35,003</u>	25.93%	<u>\$ 52,980</u>	39.24%
Projected Fund Balance December 31	\$ 67,374	\$ 67,374				
Fund Balance as of Report Date			\$ 167,371			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 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			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 2,971	\$ 2,971	\$ 2,971			
Revenues:						
Fines and Forfeitures	\$ -	\$ 37,990	\$ 37,990	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	37,990	37,990	100.00%	-	-
Use of Fund Balance	2,200	-	-	-	-	-
TOTAL REVENUES	\$ 2,200	\$ 37,990	\$ 37,990	100.00%	\$ -	-
Appropriations:						
District Attorney	\$ 2,200	\$ 9,242	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	2,200	9,242	-	0.00%	-	-
Contribution to Fund Balance	-	28,748	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 2,200	\$ 37,990	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 771	\$ 31,719				
Fund Balance as of Report Date			\$ 40,961			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 39,494,828	\$ 39,494,828	\$ 39,494,828			
Revenues:						
Charges for Services	\$ 23,723,700	\$ 23,723,700	\$ 12,195,106	51.40%	\$ 11,913,588	51.51%
Investment Income	1,633,507	1,633,507	1,060,059	64.89%	660,881	66.09%
Miscellaneous	-	-	10,980	-	901	-
Revenues without Use of Fund Balance	25,357,207	25,357,207	13,266,145	52.32%	12,575,370	52.11%
Use of Fund Balance	4,365,439	4,365,439	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 29,722,646	\$ 29,722,646	\$ 13,266,145	44.63%	\$ 12,575,370	46.87%
Appropriations:						
Police Services	\$ 26,217,862	\$ 26,217,862	\$ 14,339,520	54.69%	\$ 12,407,680	53.00%
Non-Departmental:						
Reserves - Compensation	89,000	89,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,865,784	2,865,784	1,432,892	50.00%	1,396,143	50.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,504,784	3,504,784	1,432,892	40.88%	1,396,143	40.82%
TOTAL APPROPRIATIONS	\$ 29,722,646	\$ 29,722,646	\$ 15,772,412	53.07%	\$ 13,803,823	51.45%
Projected Fund Balance December 31	\$ 35,129,389	\$ 35,129,389				
Fund Balance as of Report Date			\$ 36,988,561			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 282,932	\$ 282,932	\$ 282,932			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 34,911	116.37%	\$ 40,136	133.79%
Revenues without Use of Fund Balance	30,000	30,000	34,911	116.37%	40,136	133.79%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 34,911</u>	63.36%	<u>\$ 40,136</u>	72.84%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 28,058	50.92%	\$ 15,620	28.35%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 28,058</u>	50.92%	<u>\$ 15,620</u>	28.35%
Projected Fund Balance December 31	\$ 257,832	\$ 257,832				
Fund Balance as of Report Date			\$ 289,785			

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

Opioid Remediation Fund (015)

The Opioid Remediation Fund is used to account for the receipt of settlements from the National Opioid Abatement Trust. These funds must be used for approved opioid abatement strategies.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 2,162,879	\$ 2,162,879	\$ 2,162,879			
Revenues:						
Investment Income	\$ -	\$ -	\$ 89,991	-	\$ 44,520	74.20%
Miscellaneous	-	-	1,886,041	-	276,622	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,976,032	-	\$ 321,142	535.24%
Appropriations:						
Projected Fund Balance December 31	\$ 2,162,879	\$ 2,162,879				
Fund Balance as of Report Date			\$ 4,138,911			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 1,074,875	\$ 1,074,875	\$ 1,074,875			
Revenues:						
Fines and Forfeitures	\$ -	\$ 117,702	\$ 117,702	100.00%	\$ 65,142	100.00%
Revenues without Use of Fund Balance	-	117,702	117,702	100.00%	65,142	100.00%
Use of Fund Balance	278,127	160,425	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 278,127	\$ 278,127	\$ 117,702	42.32%	\$ 65,142	21.55%
Appropriations:						
Police Services	\$ 278,127	\$ 278,127	\$ 48,293	17.36%	\$ 9,706	3.21%
TOTAL APPROPRIATIONS	\$ 278,127	\$ 278,127	\$ 48,293	17.36%	\$ 9,706	3.21%
Projected Fund Balance December 31	\$ 796,748	\$ 914,450				
Fund Balance as of Report Date			\$ 1,144,284			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 979,322	\$ 979,322	\$ 979,322			
Revenues:						
Fines and Forfeitures	\$ -	\$ 325,809	\$ 325,808	100.00%	\$ 270,618	100.00%
Revenues without Use of Fund Balance	-	325,809	325,808	100.00%	270,618	100.00%
Use of Fund Balance	95,000	-	-	-	-	0.00%
TOTAL REVENUES	\$ 95,000	\$ 325,809	\$ 325,808	100.00%	\$ 270,618	52.77%
Appropriations:						
Police Services	\$ 95,000	\$ 95,000	\$ 49,443	52.05%	\$ 149,894	29.23%
Appropriations without Contribution to Fund Balance	95,000	95,000	49,443	52.05%	149,894	29.23%
Contribution to Fund Balance	-	230,809	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 95,000	\$ 325,809	\$ 49,443	15.18%	\$ 149,894	29.23%
Projected Fund Balance December 31	\$ 884,322	\$ 1,210,131				
Fund Balance as of Report Date			\$ 1,255,687			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 4,466,006	\$ 4,466,006	\$ 4,466,006			
Revenues:						
Charges for Services	\$ 1,152,609	\$ 1,152,609	\$ 664,198	57.63%	\$ 323,894	58.61%
Investment Income	151,837	151,837	125,542	82.68%	73,330	81.48%
Miscellaneous	-	-	39	-	-	-
TOTAL REVENUES	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 789,779</u>	60.55%	<u>\$ 397,224</u>	57.42%
Appropriations:						
Sheriff	\$ 509,345	\$ 609,345	\$ 206,669	33.92%	\$ 170,900	24.71%
Appropriations without Contribution to Fund Balance	509,345	609,345	206,669	33.92%	170,900	24.71%
Contribution to Fund Balance	795,101	695,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 206,669</u>	15.84%	<u>\$ 170,900</u>	24.71%
Projected Fund Balance December 31	\$ 5,261,107	\$ 5,161,107				
Fund Balance as of Report Date			\$ 5,049,116			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 604,462	\$ 604,462	\$ 604,462			
Revenues:						
Fines and Forfeitures	\$ -	\$ 230,144	\$ 102,132	44.38%	\$ 79,214	100.00%
Revenues without Use of Fund Balance	-	230,144	102,132	44.38%	79,214	100.00%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 350,000	\$ 580,144	\$ 102,132	17.60%	\$ 79,214	36.14%
Appropriations:						
Sheriff	\$ 350,000	\$ 580,144	\$ -	0.00%	\$ 95,687	43.65%
TOTAL APPROPRIATIONS	\$ 350,000	\$ 580,144	\$ -	0.00%	\$ 95,687	43.65%
Projected Fund Balance December 31	\$ 254,462	\$ 254,462				
Fund Balance as of Report Date			\$ 706,594			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 198,797	\$ 198,797	\$ 198,797			
Revenues:						
Fines and Forfeitures	\$ -	\$ 133,453	\$ 133,453	100.00%	\$ 69,653	100.00%
Investment Income	-	-	4,589	-	1,404	-
Revenues without Use of Fund Balance	-	133,453	138,042	103.44%	71,057	102.02%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 203,453	\$ 138,042	67.85%	\$ 71,057	50.88%
Appropriations:						
Sheriff	\$ 70,000	\$ 203,453	\$ 78,078	38.38%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 203,453	\$ 78,078	38.38%	\$ -	0.00%
Projected Fund Balance December 31	\$ 128,797	\$ 128,797				
Fund Balance as of Report Date			\$ 258,761			

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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 3,992,534	\$ 3,992,534	\$ 3,992,534			
Revenues:						
Taxes	\$ 1,109,000	\$ 1,109,000	\$ 649,112	58.53%	\$ 709,236	88.21%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,258,887	1,258,887	568,233	45.14%	488,900	42.33%
Investment Income	58,200	58,200	99,482	170.93%	57,654	76.87%
TOTAL REVENUES	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 1,716,827</u>	60.75%	<u>\$ 1,655,790</u>	68.03%
Appropriations:						
Stadium Operations	\$ 2,225,544	\$ 2,225,544	\$ 2,155,200	96.84%	\$ 2,142,348	97.30%
Appropriations without Contribution to Fund Balance	2,225,544	2,225,544	2,155,200	96.84%	2,142,348	97.30%
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>\$ 2,155,200</u>	76.26%	<u>\$ 2,142,348</u>	88.02%
Projected Fund Balance December 31	\$ 4,593,077	\$ 4,593,077				
Fund Balance as of Report Date			\$ 3,554,161			

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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 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 643,201	\$ 643,201	\$ 643,201			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 200,000	\$ 203,744	101.87%	\$ 140,092	933.95%
Investment Income	-	-	15,636	-	13,288	-
Revenues without Use of Fund Balance	15,000	200,000	219,380	109.69%	153,380	1,022.53%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 285,000	\$ 219,380	76.98%	\$ 153,380	153.38%
Appropriations:						
Planning and Development	\$ 100,000	\$ 285,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 285,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 558,201	\$ 558,201				
Fund Balance as of Report Date			\$ 862,581			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Fund Balance January 1	\$ 28,273,077	\$ 28,273,077	\$ 28,273,077			
Revenues:						
Taxes	\$ 14,039,000	\$ 14,039,000	\$ 8,445,127	60.15%	\$ 8,798,070	75.66%
Charges for Services	1,000	1,000	-	0.00%	1,442	144.20%
Investment Income	510,000	510,000	648,267	127.11%	468,539	78.09%
Miscellaneous	45,119	45,119	-	0.00%	-	-
Revenues without Use of Fund Balance	14,595,119	14,595,119	9,093,394	62.30%	9,268,051	75.78%
Use of Fund Balance	4,137,450	4,137,450	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,732,569	\$ 18,732,569	\$ 9,093,394	48.54%	\$ 9,268,051	60.29%
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	3,662,238	72.48%	3,082,405	75.74%
TOTAL APPROPRIATIONS	\$ 18,732,569	\$ 18,732,569	\$ 6,429,702	34.32%	\$ 5,886,048	38.29%
Projected Fund Balance December 31	\$ 24,135,627	\$ 24,135,627				
Fund Balance as of Report Date			\$ 30,936,769			

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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 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 1,250,731	\$ 1,250,731	\$ 1,250,731			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 120,822	80.55%	\$ 118,333	70.86%
Investment Income	51,460	51,460	41,603	80.85%	21,574	-
Miscellaneous	975,000	975,000	867,177	88.94%	751,330	95.11%
Other Financing Sources	25,000	25,000	16,667	66.67%	600,000	66.67%
Revenues without Use of Net Position	1,201,460	1,201,460	1,046,269	87.08%	1,491,237	80.30%
Use of Net Position	734,846	734,846	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,936,306	\$ 1,936,306	\$ 1,046,269	54.03%	\$ 1,491,237	65.91%
Appropriations:						
Transportation*	\$ 1,925,306	\$ 1,925,306	\$ 1,190,284	61.82%	\$ 1,222,680	54.28%
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	\$ 1,190,284	61.47%	\$ 1,222,680	54.04%
Projected Net Position December 31	\$ 515,885	\$ 515,885				
Net Position as of Report Date			\$ 1,106,716			

* 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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 13,246,441	\$ 13,246,441	\$ 13,246,441			
Revenues:						
Investment Income	\$ 188,078	\$ 188,078	\$ 191,964	102.07%	\$ 179,723	89.86%
Miscellaneous	3,553,105	3,553,105	1,712,931	48.21%	4,441,430	87.07%
Other Financing Sources	3,800,000	3,800,000	-	0.00%	738,556	33.57%
Revenues without Use of Net Position	7,541,183	7,541,183	1,904,895	25.26%	5,359,709	71.45%
Use of Net Position	2,037,011	2,091,270	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 9,578,194</u>	<u>\$ 9,632,453</u>	<u>\$ 1,904,895</u>	19.78%	<u>\$ 5,359,709</u>	56.21%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,578,194	\$ 9,632,453	\$ 2,106,866	21.87%	\$ 2,666,907	27.97%
Total Non-Departmental	<u>9,578,194</u>	<u>9,632,453</u>	<u>2,106,866</u>	21.87%	<u>2,666,907</u>	27.97%
TOTAL APPROPRIATIONS	<u>\$ 9,578,194</u>	<u>\$ 9,632,453</u>	<u>\$ 2,106,866</u>	21.87%	<u>\$ 2,666,907</u>	27.97%
Projected Net Position December 31	\$ 11,209,430	\$ 11,155,171				
Net Position as of Report Date			\$ 13,044,470			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 12,884,220	\$ 12,884,220	\$ 12,884,220			
Revenues:						
Charges for Services	\$ 2,292,685	\$ 2,292,685	\$ 1,454,810	63.45%	\$ 1,452,141	113.38%
Investment Income	588,033	588,033	401,716	68.32%	298,502	71.93%
Miscellaneous	-	-	12,192	-	21,137	-
Other Financing Sources	17,602,000	17,602,000	11,734,667	66.67%	12,333,333	66.67%
Revenues without Use of Net Position	20,482,718	20,482,718	13,603,385	66.41%	14,105,113	69.84%
Use of Net Position	8,667,109	8,667,109	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 29,149,827	\$ 29,149,827	\$ 13,603,385	46.67%	\$ 14,105,113	44.26%
Appropriations:						
Transportation*	\$ 29,137,827	\$ 29,137,827	\$ 11,905,944	40.86%	\$ 14,296,748	44.87%
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	\$ 11,905,944	40.84%	\$ 14,296,748	44.86%
Projected Net Position December 31	\$ 4,217,111	\$ 4,217,111				
Net Position as of Report Date			\$ 14,581,661			

* 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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 23,671,332	\$ 23,671,332	\$ 23,671,332			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 759,185	79.91%	\$ 746,122	78.54%
Charges for Services	55,343,022	55,343,022	36,866,676	66.61%	32,811,781	68.83%
Investment Income	1,593,989	1,593,989	1,646,003	103.26%	1,278,217	71.01%
Miscellaneous	100	100	4,891	4,891.00%	-	0.00%
Revenues without Use of Net Position	57,887,111	57,887,111	39,276,755	67.85%	34,836,120	69.09%
Use of Net Position	2,373,643	2,373,643	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,260,754	\$ 60,260,754	\$ 39,276,755	65.18%	\$ 34,836,120	60.57%
Appropriations:						
Support Services	\$ 60,217,722	\$ 60,217,722	\$ 34,649,287	57.54%	\$ 31,943,787	55.55%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	22,021	66.67%	-	-
Total Non-Departmental	43,032	43,032	22,021	51.17%	-	0.00%
TOTAL APPROPRIATIONS	\$ 60,260,754	\$ 60,260,754	\$ 34,671,308	57.54%	\$ 31,943,787	55.54%
Projected Net Position December 31	\$ 21,297,689	\$ 21,297,689				
Net Position as of Report Date			\$ 28,276,779			

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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 15,367,309	\$ 15,367,309	\$ 15,367,309			
Revenues:						
Charges for Services	\$ 31,391,917	\$ 31,391,917	\$ 1,525,108	4.86%	\$ 1,569,211	5.00%
Investment Income	192,000	192,000	381,421	198.66%	395,437	79.09%
Miscellaneous	-	-	5,933	-	585	-
TOTAL REVENUES	\$ 31,583,917	\$ 31,583,917	\$ 1,912,462	6.06%	\$ 1,965,233	6.00%
Appropriations:						
Planning and Development	\$ 2,011,861	\$ 2,011,861	\$ 1,007,962	50.10%	\$ 1,037,935	53.98%
Water Resources*	28,965,141	28,965,141	15,074,789	52.04%	8,009,592	26.08%
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	16,082,751	51.67%	9,047,527	27.62%
Working Capital Reserve	457,915	457,915	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,583,917	\$ 31,583,917	\$ 16,082,751	50.92%	\$ 9,047,527	27.62%
Projected Net Position December 31	\$ 15,825,224	\$ 15,825,224				
Net Position as of Report Date			\$ 1,197,020			

* 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 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 191,867,735	\$ 191,867,735	\$ 191,867,735			
Revenues:						
Charges for Services	\$ 410,506,468	\$ 410,506,468	\$ 267,973,614	65.28%	\$ 250,589,559	64.71%
Investment Income	4,167,317	4,167,317	3,770,054	90.47%	3,291,290	71.55%
Contributions and Donations	29,483,721	29,483,721	22,228,332	75.39%	21,153,277	97.17%
Miscellaneous	-	-	292,850	-	194,234	388.47%
Revenues without Use of Net Position	444,157,506	444,157,506	294,264,850	66.25%	275,228,360	66.54%
Use of Net Position	23,112,136	37,328,345	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 467,269,642	\$ 481,485,851	\$ 294,264,850	61.12%	\$ 275,228,360	64.99%
Appropriations:						
Planning and Development	\$ 1,166,825	\$ 1,166,825	\$ 608,424	52.14%	\$ 629,597	55.88%
Water Resources*	465,425,817	479,642,026	301,437,693	62.85%	269,010,367	63.78%
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	\$ 302,046,117	62.73%	\$ 269,639,964	63.67%
Projected Net Position December 31	\$ 168,755,599	\$ 154,539,390				
Net Position as of Report Date			\$ 184,086,468			

* 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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 26,927,512	\$ 26,927,512	\$ 26,927,512			
Revenues:						
Charges for Services	\$ 140,178,801	\$ 140,178,801	\$ 81,469,772	58.12%	\$ 71,313,356	55.71%
Investment Income	302,107	302,107	935,034	309.50%	306,390	68.09%
Miscellaneous	317,430	317,430	395,790	124.69%	383,964	112.52%
TOTAL REVENUES	\$ 140,798,338	\$ 140,798,338	\$ 82,800,596	58.81%	\$ 72,003,710	55.90%
Appropriations:						
Communications	\$ 8,931,489	\$ 8,931,489	\$ 4,965,464	55.60%	\$ 3,985,358	46.92%
County Administration	6,920,095	6,920,095	3,883,032	56.11%	1,676,328	31.38%
Financial Services	11,454,040	11,454,040	6,979,515	60.93%	7,968,202	64.58%
Human Resources	8,740,176	8,740,176	4,179,404	47.82%	3,647,403	55.69%
Information Technology Services	74,471,457	74,471,457	37,422,913	50.25%	29,128,052	42.98%
Law	3,852,636	3,852,636	2,391,277	62.07%	2,282,756	65.79%
Support Services	23,860,945	23,860,945	13,762,801	57.68%	13,000,864	61.22%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,563,500	2,563,500	360,083	14.05%	561,411	22.06%
Total Non-Departmental	2,567,500	2,567,500	360,083	14.02%	561,411	22.03%
TOTAL APPROPRIATIONS	\$ 140,798,338	\$ 140,798,338	\$ 73,944,489	52.52%	\$ 62,250,374	48.33%
Projected Net Position December 31	\$ 26,927,512	\$ 26,927,512				
Net Position as of Report Date			\$ 35,783,619			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 1,935,392	\$ 1,935,392	\$ 1,935,392			
Revenues:						
Charges for Services	\$ 4,500,831	\$ 4,500,831	\$ 3,000,554	66.67%	\$ 1,500,164	66.66%
Investment Income	191,004	191,004	254,814	133.41%	113,375	70.86%
TOTAL REVENUES	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 3,255,368</u>	69.38%	<u>\$ 1,613,539</u>	55.94%
Appropriations:						
Financial Services	\$ 3,503,859	\$ 3,503,859	\$ 1,543,481	44.05%	\$ 1,350,983	46.83%
Appropriations without Working Capital Reserve	3,503,859	3,503,859	1,543,481	44.05%	1,350,983	46.83%
Working Capital Reserve	1,187,976	1,187,976	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 1,543,481</u>	32.90%	<u>\$ 1,350,983</u>	46.83%
Projected Net Position December 31	\$ 3,123,368	\$ 3,123,368				
Net Position as of Report Date			\$ 3,647,279			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 08/31/2024	Actuals YTD as of 08/31/2024	% Actual to Current Budget	Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 7,373,552	\$ 7,373,552	\$ 7,373,552			
Revenues:						
Charges for Services	\$ 11,010,700	\$ 11,010,700	\$ 10,145,375	92.14%	\$ 9,168,290	72.21%
Investment Income	261,226	261,226	230,003	88.05%	156,871	78.44%
Miscellaneous	277,000	277,000	480,405	173.43%	388,054	140.09%
Other Financing Sources	-	-	28,022	-	38,385	-
Revenues without Use of Net Position	11,548,926	11,548,926	10,883,805	94.24%	9,751,600	74.02%
Use of Net Position	1,762,285	1,762,285	-	0.00%	-	-
TOTAL REVENUES	\$ 13,311,211	\$ 13,311,211	\$ 10,883,805	81.76%	\$ 9,751,600	74.02%
Appropriations:						
Support Services	\$ 12,293,789	\$ 12,293,789	\$ 8,123,533	66.08%	\$ 7,516,367	63.33%
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	657,615	66.67%	359,159	66.67%
Total Non-Departmental	1,017,422	1,017,422	657,615	64.64%	359,159	63.37%
TOTAL APPROPRIATIONS	\$ 13,311,211	\$ 13,311,211	\$ 8,781,148	65.97%	\$ 7,875,526	59.78%
Projected Net Position December 31	\$ 5,611,267	\$ 5,611,267				
Net Position as of Report Date			\$ 9,476,209			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 53,735,584	\$ 53,735,584	\$ 53,735,584			
Revenues:						
Charges for Services	\$ 79,623,330	\$ 79,623,330	\$ 53,426,581	67.10%	\$ 50,049,397	64.25%
Investment Income	1,128,809	1,128,809	1,444,417	127.96%	1,060,974	73.17%
Miscellaneous	-	-	483,625	-	295,379	-
Revenues without Use of Net Position	80,752,139	80,752,139	55,354,623	68.55%	51,405,750	64.78%
Use of Net Position	2,630,372	2,630,372	-	0.00%	-	-
TOTAL REVENUES	\$ 83,382,511	\$ 83,382,511	\$ 55,354,623	66.39%	\$ 51,405,750	64.78%
Appropriations:						
Human Resources	\$ 83,370,511	\$ 83,370,511	\$ 55,296,661	66.33%	\$ 48,560,855	62.30%
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	\$ 55,296,661	66.32%	\$ 48,560,855	61.20%
Projected Net Position December 31	\$ 51,105,212	\$ 51,105,212				
Net Position as of Report Date			\$ 53,793,546			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 3,563,239	\$ 3,563,239	\$ 3,563,239			
Revenues:						
Charges for Services	\$ 15,499,995	\$ 15,499,995	\$ 10,333,330	66.67%	\$ 8,351,047	66.63%
Investment Income	116,400	116,400	210,933	181.21%	69,033	76.70%
Miscellaneous	-	-	407,832	-	6,723	-
TOTAL REVENUES	\$ 15,616,395	\$ 15,616,395	\$ 10,952,095	70.13%	\$ 8,426,803	66.76%
Appropriations:						
Financial Services	\$ 15,429,772	\$ 15,429,772	\$ 8,925,004	57.84%	\$ 8,575,193	73.65%
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	8,925,004	57.81%	8,575,193	73.59%
Working Capital Reserve	176,623	176,623	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 15,616,395	\$ 15,616,395	\$ 8,925,004	57.15%	\$ 8,575,193	67.93%
Projected Net Position December 31	\$ 3,739,862	\$ 3,739,862				
Net Position as of Report Date			\$ 5,590,330			

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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 08/31/2024	Actuals YTD as of 08/31/2024		Actuals YTD as of 08/31/2023	% Actual to 08/31/2023 Budget
Net Position January 1	\$ 10,501,210	\$ 10,501,210	\$ 10,501,210			
Revenues:						
Charges for Services	\$ 3,500,510	\$ 3,500,510	\$ 2,333,673	66.67%	\$ 2,997,736	66.60%
Investment Income	464,630	464,630	444,594	95.69%	377,668	71.94%
Miscellaneous	-	-	46,857	-	72,621	-
Revenues without Use of Net Position	3,965,140	3,965,140	2,825,124	71.25%	3,448,025	68.60%
Use of Net Position	1,920,340	1,920,340	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,885,480	\$ 5,885,480	\$ 2,825,124	48.00%	\$ 3,448,025	57.40%
Appropriations:						
Human Resources	\$ 5,875,480	\$ 5,875,480	\$ 2,420,386	41.19%	\$ 3,103,335	51.75%
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	\$ 2,420,386	41.12%	\$ 3,103,335	51.66%
Projected Net Position December 31	\$ 8,580,870	\$ 8,580,870				
Net Position as of Report Date			\$ 10,905,948			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 8/31/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - August	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
				Total: Intergovernmental	-	35,939
Contributions and Donations	-	10,000	10,000	GCID 20240735 to accept a grant awarded by The Hartford in the amount of \$10,000.00. The funds will be used to purchase materials and equipment supporting the Home Safety Survey Program where children are identified as occupants. 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 Hartford with no matching requirements.	10,000	10,000
				Total: Contributions and Donations	10,000	10,000
<i>Total: Fire and Emergency Medical Services District Fund</i>			45,939		10,000	45,939
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>			-		-	-

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Miscellaneous	2,692,576	2,699,687	7,111	GCID 20240741 for the Chairwoman to execute any and all documents necessary to grant 22,171.40 square feet of permanent sewer easement and 21,859.20 square feet of temporary construction easement for \$7,110.47, for property located on Little Mulberry Park, Tax Parcel No R2002 001 to Poole Mountain Atlanta, LLC. Subject to approval as to form by the Law Department.	7,111	7,111
				Total: Miscellaneous	7,111	7,111
<i>Total: Recreation Fund</i>			7,111		7,111	7,111
Street Lighting Fund (002)						
Charges for Services	10,000,000	10,010,842	10,842	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
				GCID 20240181 of incorporation of Rockbridge School Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	582
				GCID 20240493 of incorporation of Pond Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,513
				Total: Charges for Services	-	10,842
<i>Total: Street Lighting Fund</i>			10,842		-	10,842
DA Special State Fund (083)						
Fines and Forfeitures	-	37,990	37,990	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	300	37,990
				Total: Fines and Forfeitures	300	37,990
Use of Fund Balance	2,200	-	(2,200)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2024 correction	(2,200)	(2,200)
				Total: Use of Fund Balance	(2,200)	(2,200)
<i>Total: DA Special State Fund</i>			35,790		(1,900)	35,790
Police Special Justice Fund (070)						
Fines and Forfeitures	-	117,702	117,702	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	117,702
				Total: Fines and Forfeitures	-	117,702
Use of Fund Balance	278,127	160,425	(117,702)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(117,702)
				Total: Use of Fund Balance	-	(117,702)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	325,809	325,809	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	2,930	325,809
				Total: Fines and Forfeitures	2,930	325,809
Use of Fund Balance	95,000	-	(95,000)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(95,000)
				Total: Use of Fund Balance	-	(95,000)
<i>Total: Police Special State Fund</i>			230,809		2,930	230,809
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	230,144	230,144	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	181,805	230,144
				Total: Fines and Forfeitures	181,805	230,144
<i>Total: Sheriff Special Justice Fund</i>			230,144		181,805	230,144
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	133,453	133,453	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,453
				Total: Fines and Forfeitures	-	133,453
<i>Total: Sheriff Special State Fund</i>			133,453		-	133,453
Tree Bank Fund (040)						
Licenses and Permits	15,000	200,000	185,000	GCID 20240511 RP012-24, provision of a revised Gwinnett County tree ordinance, to CPL Architects, Engineers, Landscape Architect and Surveyor, D. P. C. (P. C.), amount not to exceed \$372,407.25. Contract to follow award. Subject to approval as to form by the Law Department.	-	185,000
				Total: Licenses and Permits	-	185,000
<i>Total: Tree Bank Fund</i>			185,000		-	185,000
Economic Development Operating Fund (530)						
Use of Net Position	2,037,011	2,091,270	54,259	GCID 20240753 RP022-24, Park Place master plan project, to Sizemore Group, LLC, amount not to exceed \$217,035.00. Contract to follow award. Subject to approval as to form by the Law Department.	54,259	54,259
				Total: Use of Net Position	54,259	54,259
<i>Total: Economic Development Operating Fund</i>			54,259		54,259	54,259

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - August	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
				Total: Use of Net Position	-	14,216,209
<i>Total: Water and Sewer Operating Fund</i>			14,216,209		-	14,216,209
Total Revenue Budget Adjustments			\$ 15,149,556		\$ 254,205	\$ 15,149,556

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 8/31/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget August	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	8,856,936	1,902,200	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
				Transfer from Interpreters Reserves 3rd Qtr	-	40,000
				Transfer from Indigent Defense Reserves 3rd Qtr	-	700,000
				Total: Juvenile Court	-	1,902,200
Child Advocacy & Juvenile Services	5,622,277	5,656,027	33,750	Transfer from Non-Departmental: Interpreters Reserve - 1st 6 months	-	20,250
				Transfer from Non-Departmental: Interpreters Reserve - 3rd Qtr	-	13,500
				Total: Child Advocacy & Juvenile Services	-	33,750
Sheriff	162,411,937	164,050,437	1,638,500	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	1,138,500
				Transfer from Non-Departmental: Inmate Medical Reserve - 3rd Qtr	-	500,000
				Total: Sheriff	-	1,638,500
Judiciary	34,704,738	42,505,318	7,800,580	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
				Transfer from Non-Departmental: Indigent Defense - 3rd Qtr	-	2,500,000
				Total: Judiciary	-	7,800,580
Probate Court	4,512,766	4,748,986	236,220	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	9,000
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	222,720
				Transfer from Non-Departmental: Court Interpreters Reserve - 3rd Qtr	-	4,500
				Total: Probate Court	-	236,220
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

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Court Interpreters	900,000	385,250	(514,750)	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	(450,000)
				Transfer from Non-Departmental: Court Interpreters Reserve - July Transfer	-	(6,750)
				Transfer from Non-Departmental: Court Interpreters Reserve - 3rd Qtr	-	(58,000)
				Total: Reserves - Court Interpreters	-	(514,750)
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	2,368,000	(8,768,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	(5,568,000)
				Transfer from Non-Departmental: Indigent Defense Reserve - 3rd Qtr	-	(3,200,000)
				Total: Reserves - Indigent Defense	-	(8,768,000)
Reserves - Prisoner Medical	2,530,000	765,000	(1,765,000)	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	(1,265,000)
				Transfer from Non-Departmental: Inmate Medical Reserve - 3rd Qtr	-	(500,000)
				Total: Reserves - Prisoner Medical	-	(1,765,000)
				Total: Non-Departmental	-	(11,735,851)
<i>Total: General Fund</i>						
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	176,595,243	176,605,243	10,000	GCID 20240735 to accept a grant awarded by The Hartford in the amount of \$10,000.00. The funds will be used to purchase materials and equipment supporting the Home Safety Survey Program where children are identified as occupants. 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 Hartford with no matching requirements.	10,000	10,000
				Total: Fire and Emergency Services	10,000	10,000
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
				Total: Contribution to Fund Balance	-	35,939
<i>Total: Fire and Emergency Medical Services District Fund</i>			45,939		10,000	45,939

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	2,407,570	287,600	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	113,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	54,100
				Transfer from Non-Departmental: Court	-	25,000
				Transfer from Non-Departmental: Indigent Defense Reserve - 3rd Qtr	-	95,000
				Total: Recorder's Court	-	287,600
Non-Departmental	5,198,035	4,810,435	(387,600)	Transfer to Recorder's Court - From Indigent Defense Reserve - 1st 6 months	-	(113,500)
				Transfer to Recorder's Court - From Court Interpreter's Reserve -	-	(54,100)
				Transfer to Police Services - From Prisoner Medical Reserve - 1st 6 months	-	(100,000)
				Transfer to Recorder's Court - From Indigent	-	(95,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve - 3rd Qtr	-	(25,000)
				Total: Non-Departmental	-	(387,600)
<i>Total: Police Services District Fund</i>						
					-	-
Recreation Fund (105)						
Contribution to Fund Balance	2,236,316	2,243,427	7,111	GCID 20240741 for the Chairwoman to execute any and all documents necessary to grant 22,171.40 square feet of permanent sewer easement and 21,859.20 square feet of temporary construction easement for \$7,110.47, for property located on Little Mulberry Park, Tax Parcel No R2002 001 to Poole Mountain Atlanta, LLC. Subject to approval as to form by the Law Department.	7,111	7,111
				Total: Contribution to Fund Balance	7,111	7,111
<i>Total: Recreation Fund</i>						
			7,111		7,111	7,111

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	10,170,252	10,181,094	10,842	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
				GCID 20240181 of incorporation of Rockbridge School Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	582
				GCID 20240493 of incorporation of Pond Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,513
				Total: Transportation	-	10,842
<i>Total: Street Lighting Fund</i>			10,842		-	10,842
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
				Total: District Attorney		7,042
Contribution to Fund Balance	-	28,748	28,748	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	300	30,948
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2024 correction	(2,200)	(2,200)
				Total: Contribution to Fund Balance	(1,900)	28,748
<i>Total: DA Special State Fund</i>			35,790		(1,900)	35,790

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Contribution to Fund Balance	-	230,809	230,809	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- March 2024	-	5,665
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- April 2024	-	42,918
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- May 2024	-	27,629
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- June 2024	-	2,253
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- July 2024	-	149,414
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- August 2024	2,930	2,930
				Total: Contribution to Fund Balance	2,930	230,809
<i>Total: Police Special State Fund</i>			230,809		2,930	230,809
Sheriff Inmate Fund (090)						
Sheriff Special Operations	509,345	609,345	100,000	GCID 20240736 for the Sheriff to execute a Memorandum of Understanding with the United Way of Greater Atlanta to provide homeless individuals released from the Gwinnett County jail with shelter, substance abuse treatment, job skills, training, crime prevention education, and case management assistance as an overall collaborative effort to reduce recidivism. Funding provided to the United Way of Greater Atlanta in the amount of \$325,000 for FY 2024. Subject to approval as to form by the Law Department.	100,000	100,000
				Total: Sheriff Special Operations	100,000	100,000
Contribution to Fund Balance	795,101	695,101	(100,000)	GCID 20240736 for the Sheriff to execute a Memorandum of Understanding with the United Way of Greater Atlanta to provide homeless individuals released from the Gwinnett County jail with shelter, substance abuse treatment, job skills, training, crime prevention education, and case management assistance as an overall collaborative effort to reduce recidivism. Funding provided to the United Way of Greater Atlanta in the amount of \$325,000 for FY 2024. Subject to approval as to form by the Law Department.	(100,000)	(100,000)
				Total: Contribution to Fund Balance	(100,000)	(100,000)
<i>Total: Sheriff Special Justice Fund</i>			-		-	-

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	350,000	580,144	230,144	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	181,805	230,144
				Total: Sheriff Special Operations	181,805	230,144
<i>Total: Sheriff Special Justice Fund</i>			230,144		181,805	230,144
Sheriff Special State Fund (067)						
Sheriff Special Operations	70,000	203,453	133,453	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,453
				Total: Sheriff Special Operations	-	133,453
<i>Total: Sheriff Special State Fund</i>			133,453		-	133,453
Tree Bank Fund (040)						
Planning and Development	100,000	285,000	185,000	GCID 20240511 RP012-24, provision of a revised Gwinnett County tree ordinance, to CPL Architects, Engineers, Landscape Architect and Surveyor, D. P. C. (P. C.), amount not to exceed \$372,407.25. Contract to follow award. Subject to approval as to form by the Law Department.	-	185,000
				Total: Planning and Development	-	185,000
<i>Total: Tree Bank Fund</i>			185,000		-	185,000
Economic Development Operating Fund (530)						
Economic Development Activity	9,578,194	9,632,453	54,259	GCID 20240753 RP022-24, Park Place master plan project, to Sizemore Group, LLC, amount not to exceed \$217,035.00. Contract to follow award. Subject to approval as to form by the Law Department.	54,259	54,259
				Total: Economic Development Activity	54,259	54,259
<i>Total: Economic Development Operating Fund</i>			54,259		54,259	54,259
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
				Total: Water Resources	-	14,216,209
<i>Total: Water and Sewer Operating Fund</i>			14,216,209		-	14,216,209
Total Appropriation Budget Adjustments			\$ 15,149,556		\$ 254,205	\$ 15,149,556