



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
JULY 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: August 15, 2024

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

This report, which includes unaudited information through the seventh 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

### **2024 Millage Rate Adoption/Property Tax Bills**

On July 16, 2024, the Board of Commissioners voted to hold Gwinnett County's unincorporated property tax rate for 2024 at 14.71 mills, the same rate as 2023. This total does not include millage rates for the schools or for the cities, which set their own millage rates.

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

The 2024 General Fund millage rate remains at 6.95 mills. Property taxes for special service districts and countywide levies for recreation and economic development also remain unchanged from the prior year. Taxes for service districts in Gwinnett County are based on property location and county services provided, such as police, fire and emergency medical services, and development and code enforcement.

The County's 2024 tax digest was approved by the state on July 22, 2024. Property tax bills were available [online](#) for viewing and payment on August 12, 2024, and were mailed by August 15, 2024. Tax bills will be due on October 15, 2024.

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

In July, Gwinnett County's Purchasing Division was awarded the 2024 *Achievement of Excellence in Procurement* Award from the National Procurement Institute. The award recognizes public and non-profit organizations that obtain high marks in the areas of innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement function. Gwinnett County's Purchasing Division has received this prestigious award for 26 consecutive years.

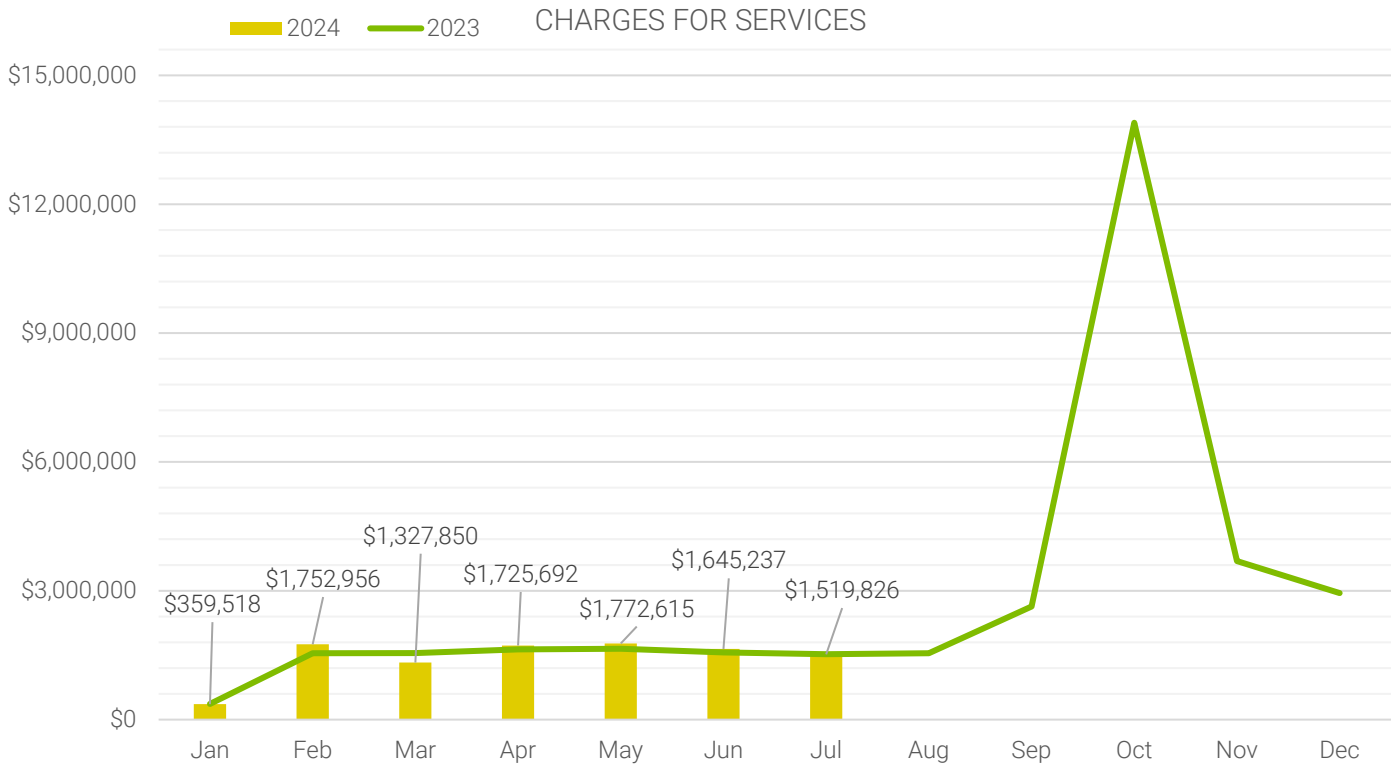
### **2025 Budget Preparation**

Departments and elected officials have submitted their capital and operating budget requests including revenue estimates and new operational requests. In late August, they will present their 2025 business plans to the Chairwoman's Budget Review Committee for consideration.

## GENERAL FUND (PAGE 12)

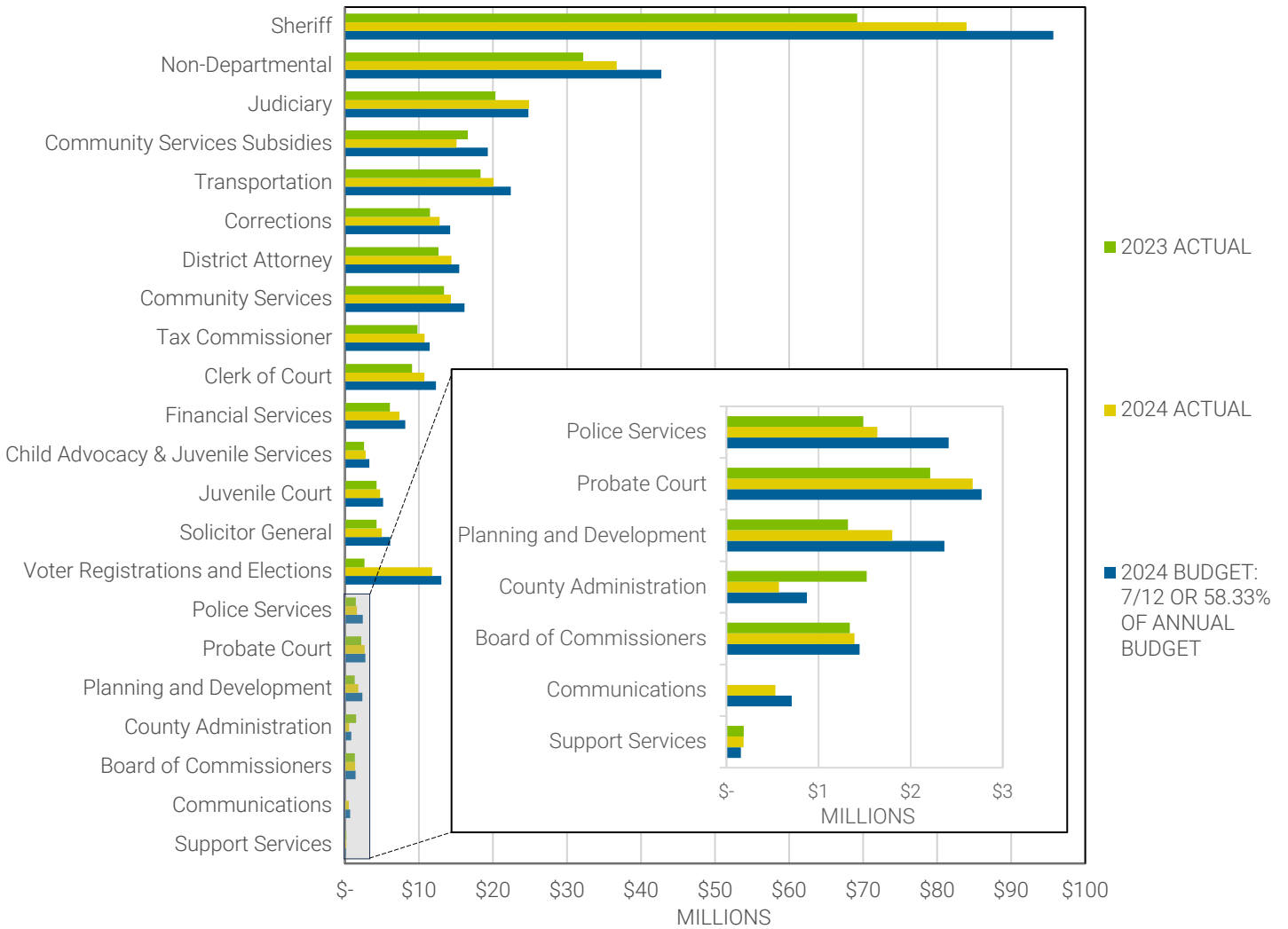
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health 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 July are up approximately \$272,000 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  
JULY 2023 – 2024 YTD EXPENDITURES



Sheriff's expenditures are approximately \$14.8 million higher than last year primarily due to increased personnel costs, inmate medical contract payments, and the inmate transport and housing agreement. However, they are under budget by approximately \$11.7 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 \$4.5 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 \$4.5 million higher than last year primarily due to an increase in indigent defense attorney fees and personnel costs.

Community Services Subsidies expenditures are down approximately \$1.5 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 July 2024, the first 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 \$9.1 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.

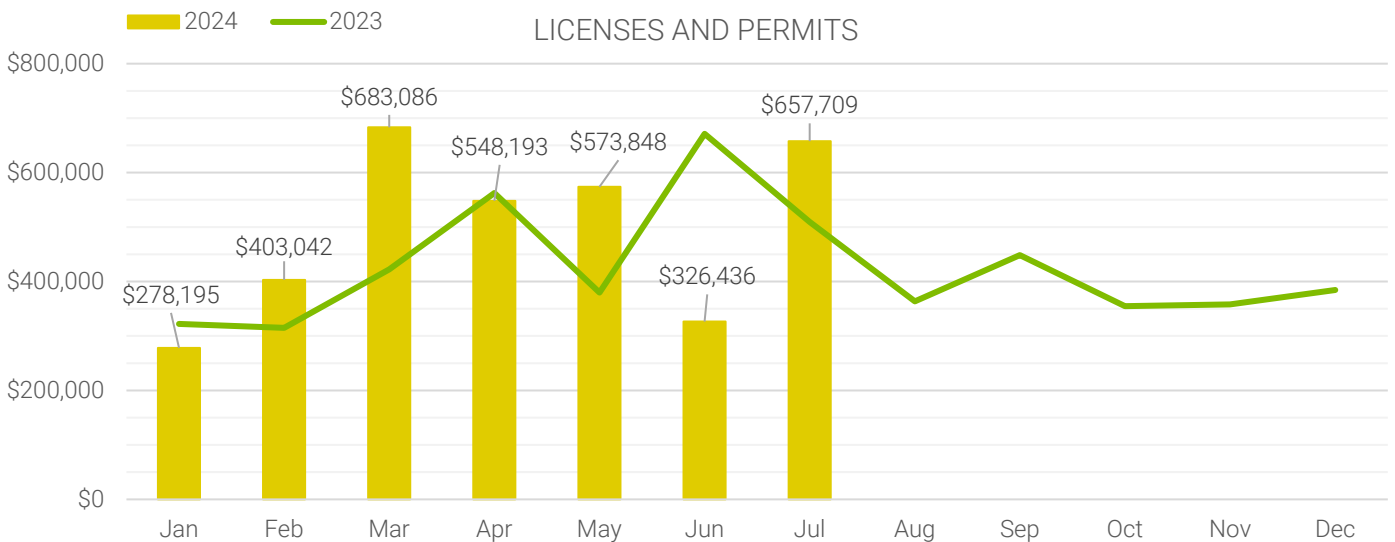
County Administration expenses are lower in comparison to 2023. This is due to the transition of Community Outreach and Economic Development divisions to other departments in August 2023.

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

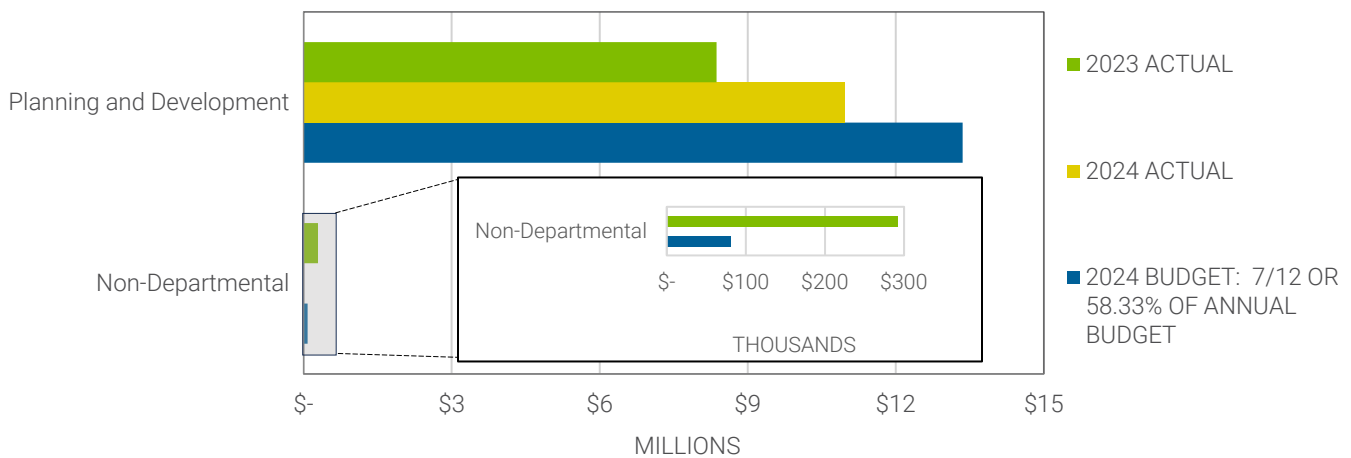
## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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 July, Licenses and Permits revenue is up approximately \$288,000, or 9 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  
JULY 2023 - 2024 YTD EXPENDITURES

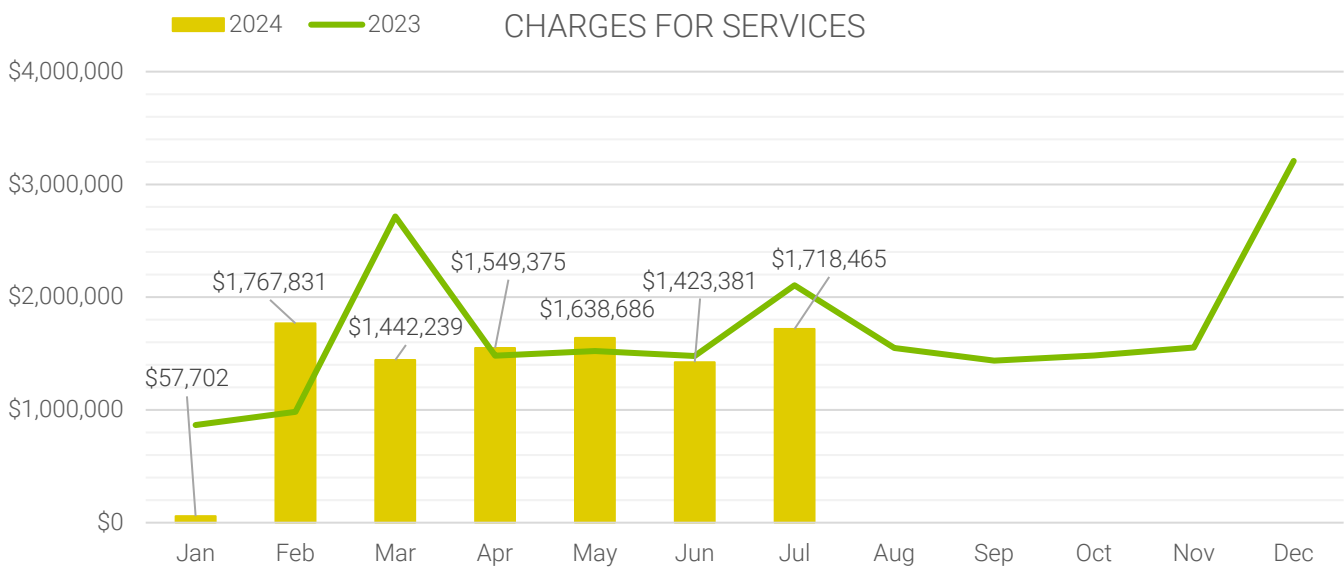


Non-Departmental expenses are down when compared to the same time last year as there is no monthly contribution to fund capital projects for the current year.

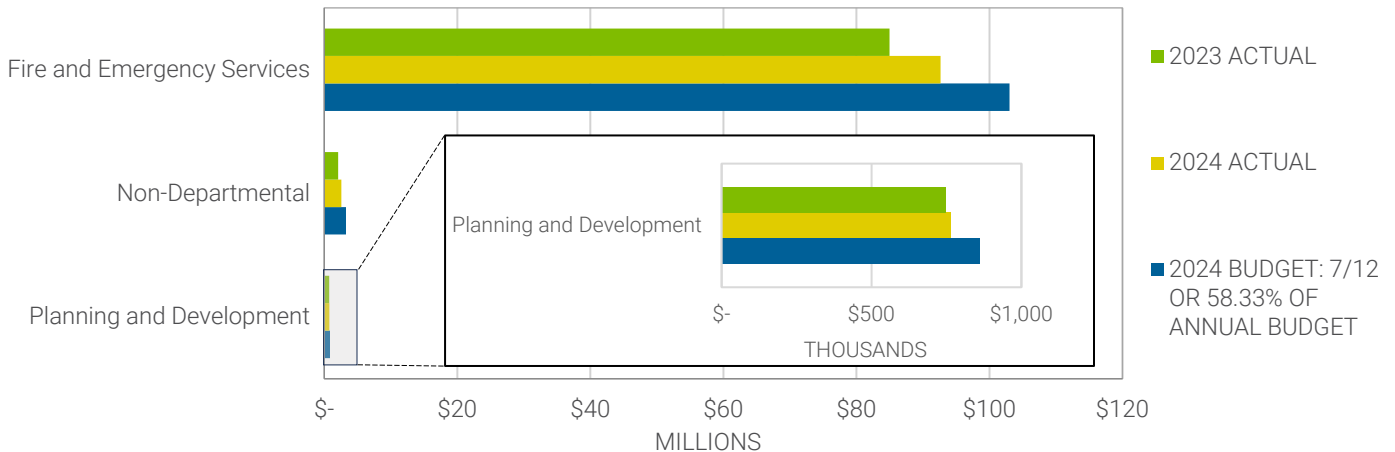
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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 \$1.6 million, or 14 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  
JULY 2023 - 2024 YTD EXPENDITURES

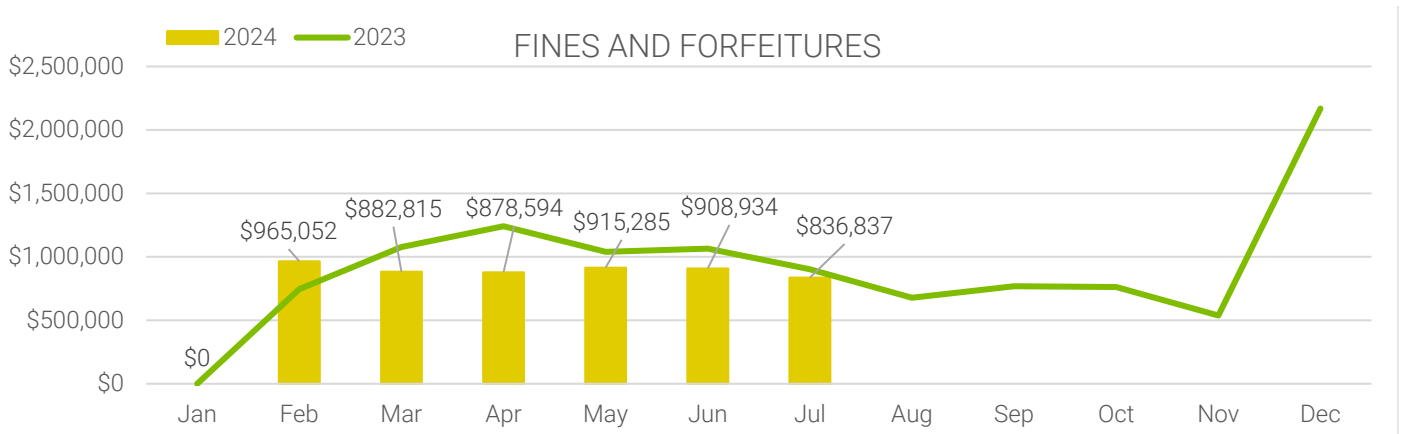




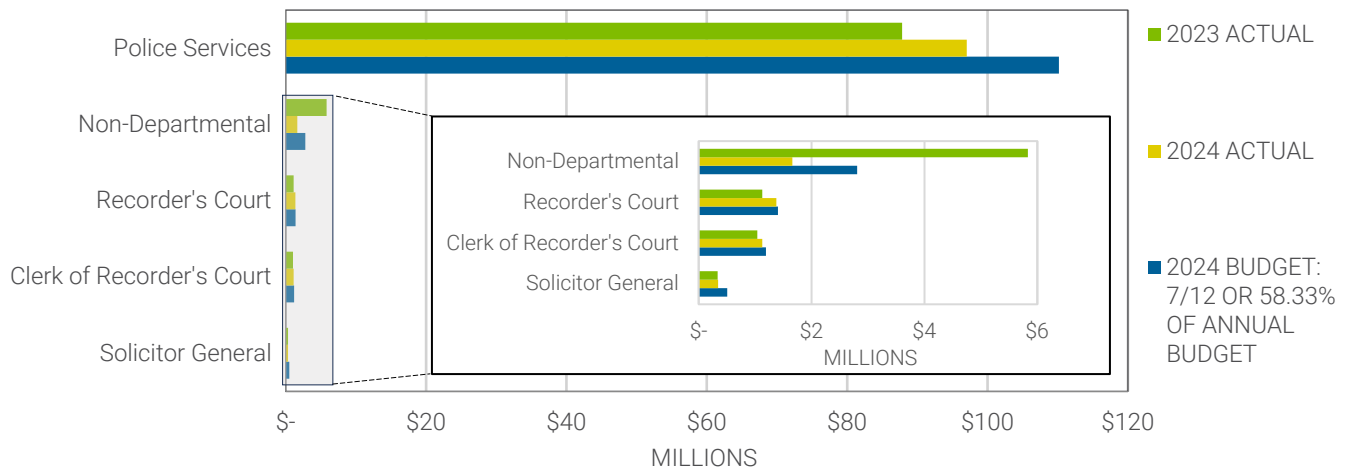
# POLICE SERVICES DISTRICT FUND (PAGE 17)

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 July, Fines and Forfeitures revenue is down approximately \$684,000, or 11 percent, compared to the same period last year. Through July, the number of citations issued through the school zone automated speed detection program has decreased resulting in decreased collections for the period.



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



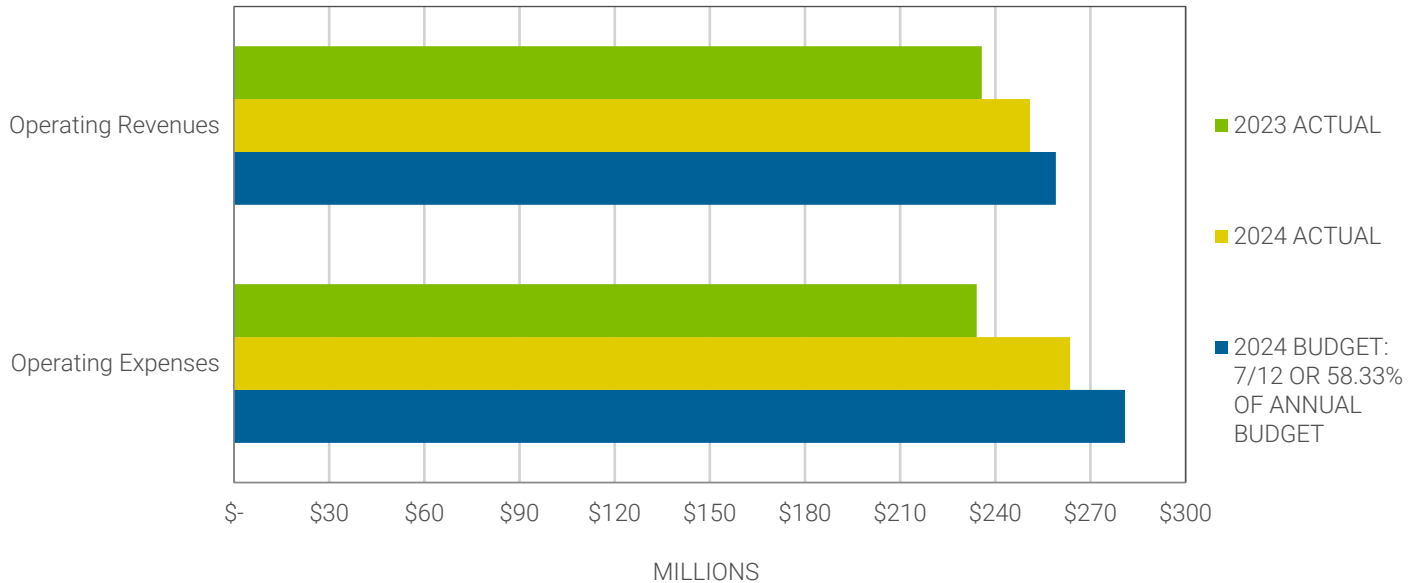
Police Services expenses are approximately \$13.1 million under budget due to vacancies and an annual equipment and license support contract which will be paid later this year.

Non-Departmental expenses are down approximately \$4.2 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  
JULY 2023 - 2024 YTD REVENUES AND EXPENSES



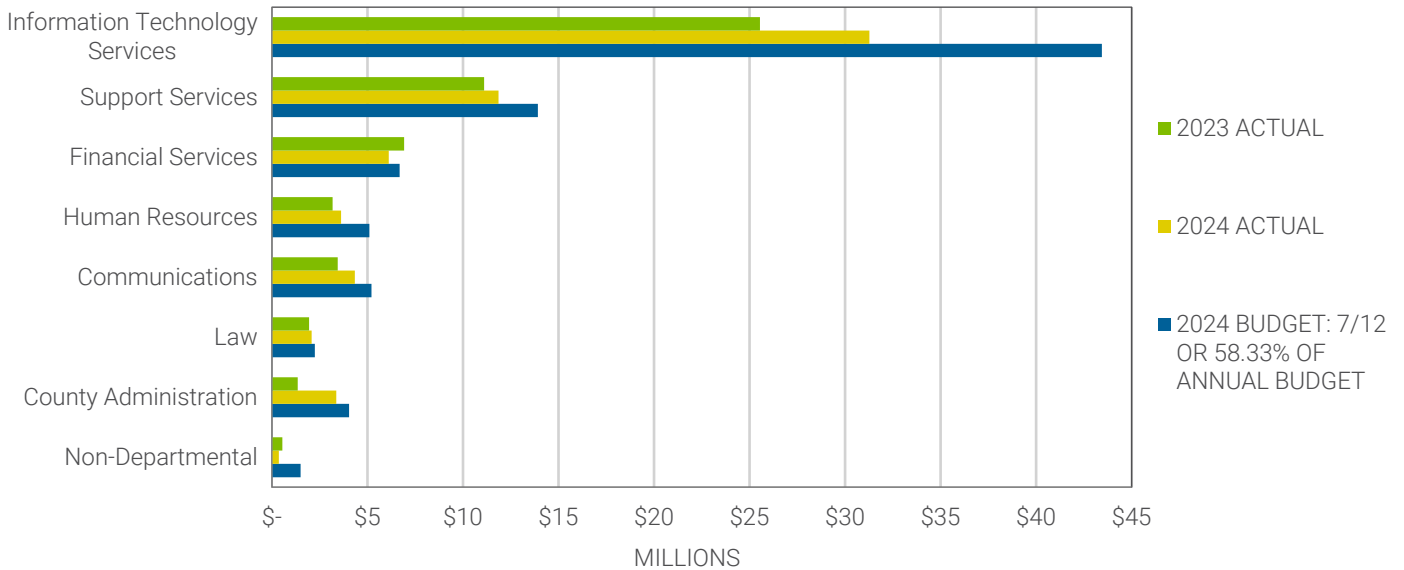
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$15.2 million, or 7 percent, compared to last year. This is primarily because year-to-date Charges for Services revenues had an increase attributed to the timing of billing cycles and new meter connections. Additionally, in 2023, bills were adjusted down for a prior year freeze event. Also, revenue from Contributions and Donations is up year to date primarily due to an increase in meter permits sold as of July.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$29.5 million, or 13 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 \$17.3 million, or 6 percent, under budget primarily due to underutilization in areas such as personnel, professional services, 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  
JULY 2023 - 2024 YTD EXPENSES



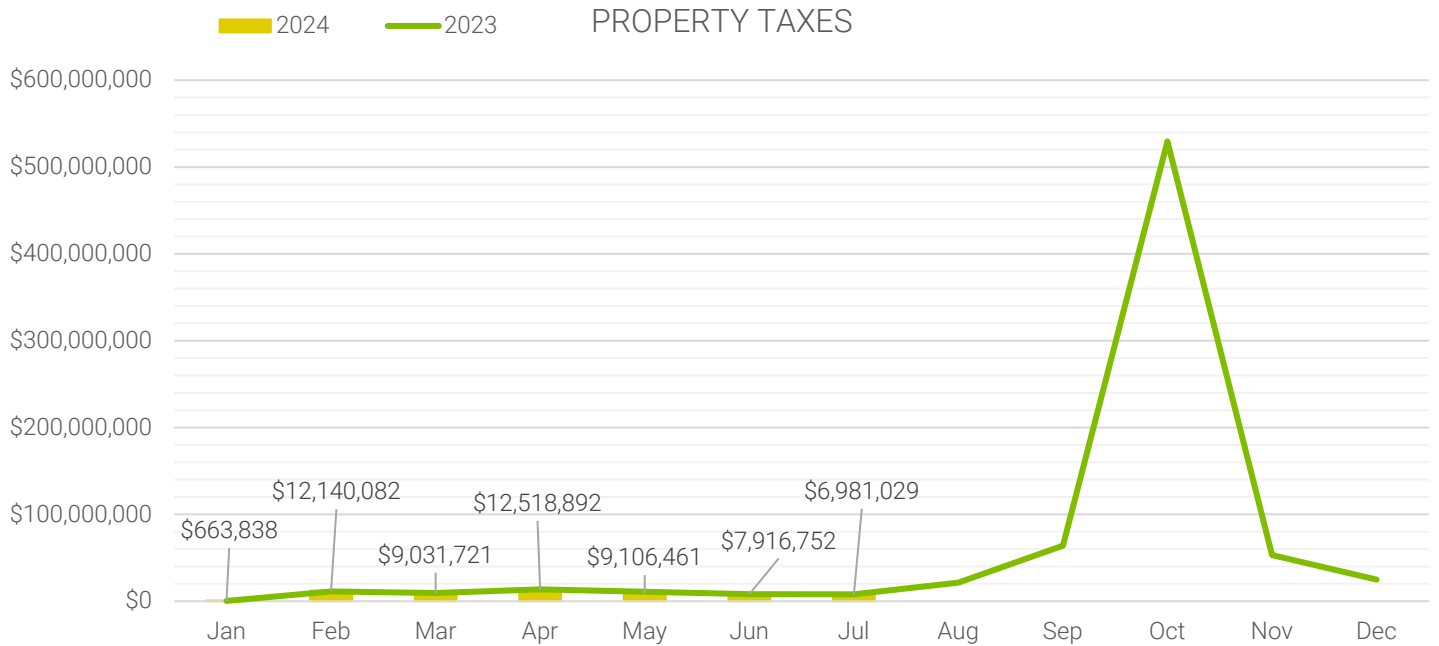
Information Technology Services' expenses are up approximately \$5.7 million, or 22 percent, when compared to the same time last year. This is primarily due to the timing of contract payments for license and support agreements and subscriptions as well as an increase in outsourcing services and industrial 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, license support agreements, and professional services all of which will have higher demand later in the year.

Financial Services' expenses are down approximately \$803,000, or 12 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 July are down approximately \$3.0 million when compared to last year. This is primarily attributed to a decrease in prior year property tax collections.

## Tax Digest Adjustments

In July, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$11.9 million for tax years 2019 through 2023. These adjustments include a net increase of approximately \$16.5 million in real property assessed values and a net decrease of approximately \$4.6 million in personal property assessed values. The majority of the adjustments are from the resolution of appeals.

## Investment Income

Investment rates have been higher for the past year due to rate increases by the Federal Reserve Bank in 2022 and 2023. Investment revenues were budgeted conservatively to compensate for market uncertainty concerning how long the economy would be able to maintain rates at current levels. Since market rates have not dropped, 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 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 238,656,301	\$ 238,656,301	\$ 238,656,301			
Revenues:						
Taxes	\$ 457,114,667	\$ 457,114,667	\$ 75,541,461	16.53%	\$ 76,286,064	18.46%
Licenses and Permits	5,279,690	5,279,690	2,083,198	39.46%	2,002,009	38.04%
Intergovernmental	4,162,064	4,162,064	2,231,759	53.62%	2,111,650	52.63%
Charges for Services	34,658,485	34,658,485	10,103,694	29.15%	9,832,159	31.25%
Fines and Forfeitures	3,147,655	3,147,655	1,752,877	55.69%	1,582,171	49.42%
Investment Income	4,826,023	4,826,023	4,801,687	99.50%	4,124,176	351.34%
Contributions and Donations	105,950	105,950	9,049	8.54%	24,310	23.45%
Miscellaneous	1,834,120	1,834,120	1,634,931	89.14%	1,322,172	74.99%
Other Financing Sources	-	-	18,410	-	93,893	-
Revenues without Use of Fund Balance	511,128,654	511,128,654	98,177,066	19.21%	97,378,604	21.16%
Use of Fund Balance	39,156,305	39,156,305	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 550,284,959</b>	<b>\$ 550,284,959</b>	<b>\$ 98,177,066</b>	<b>17.84%</b>	<b>\$ 97,378,604</b>	<b>20.48%</b>
Appropriations:						
Board of Commissioners	\$ 2,477,975	\$ 2,477,975	\$ 1,390,193	56.10%	\$ 1,338,651	63.12%
Communications	1,216,032	1,216,032	531,068	43.67%	-	-
County Administration	1,497,677	1,497,677	570,617	38.10%	1,522,596	38.89%
Financial Services	13,988,004	13,988,004	7,365,137	52.65%	6,081,019	51.85%
Tax Commissioner	19,630,133	19,630,133	10,757,620	54.80%	9,806,126	53.30%
Transportation	38,406,186	38,406,186	20,077,604	52.28%	18,315,145	51.05%
Planning and Development	4,056,076	4,056,076	1,799,583	44.37%	1,319,408	54.28%
Police Services	4,136,071	4,136,071	1,638,433	39.61%	1,486,478	44.62%
Corrections	24,232,598	24,359,098	12,802,707	52.56%	11,495,786	51.81%
Community Services	27,682,093	27,682,093	14,317,011	51.72%	13,392,310	50.85%
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	625,000	25.00%	1,875,000	75.00%
Coalition for Health & Human Services	235,088	235,088	58,772	25.00%	176,316	75.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	330,319	50.00%
Food Insecurity	150,000	150,000	1,006	0.67%	77,542	51.69%
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%	-	0.00%
Library In-House Services	1,320,328	1,320,328	464,934	35.21%	575,631	46.80%
Library Subsidy	24,419,802	24,419,802	12,209,901	50.00%	11,450,748	50.00%
Mental Health	1,443,341	1,443,341	360,835	25.00%	782,506	75.00%
Total Community Services Subsidies	33,082,173	33,082,173	15,073,290	45.56%	16,562,250	52.81%
Voter Registrations and Elections	22,320,753	22,318,854	11,773,965	52.75%	2,654,512	41.48%
Juvenile Court	6,954,736	8,856,936	4,751,765	53.65%	4,279,629	56.11%

# 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 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Child Advocacy & Juvenile Services	5,622,277	5,656,027	2,793,676	49.39%	2,599,216	55.22%
Sheriff	162,411,937	164,050,437	83,970,186	51.19%	69,187,750	48.45%
Clerk of Court	21,098,723	21,098,723	10,754,038	50.97%	9,071,822	52.35%
Judiciary	34,704,738	42,505,318	24,874,855	58.52%	20,342,786	56.50%
Probate Court	4,512,766	4,748,986	2,672,686	56.28%	2,212,080	53.15%
District Attorney	26,476,721	26,476,721	14,381,625	54.32%	12,650,973	54.90%
Solicitor General	10,490,322	10,490,322	4,983,614	47.51%	4,286,635	46.15%
Support Services	268,503	268,503	186,485	69.45%	188,042	73.71%
Non-Departmental:						
Contingency	4,596,000	4,596,000	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	14,583	58.33%	525,000	58.33%
Contribution to Capital	37,580,135	37,582,034	21,922,853	58.33%	16,522,381	49.88%
Contribution to Local Transit	17,602,000	17,602,000	10,267,833	58.33%	10,791,667	58.33%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,007,589	2,007,589	1,018,022	50.71%	981,099	57.32%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	175,000	175,000	63,200	36.11%	75,465	43.12%
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	1,789,479	53.53%	1,709,779	49.15%
Other Governmental Agencies	160,000	160,000	54,567	34.10%	60,419	52.54%
Other Miscellaneous	130,000	130,000	58,899	45.31%	127,209	62.36%
Total Non-Departmental	85,018,465	73,282,614	36,709,436	50.09%	32,193,019	48.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 550,284,959</b>	<b>\$ 550,284,959</b>	<b>\$ 284,175,594</b>	<b>51.64%</b>	<b>\$ 240,986,233</b>	<b>50.69%</b>
Projected Fund Balance December 31	\$ 199,499,996	\$ 199,499,996				
Fund Balance as of Report Date			\$ 52,657,773			

# 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 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 15,932,208	\$ 15,932,208	\$ 15,932,208			
Revenues:						
Taxes	\$ 12,071,773	\$ 12,071,773	\$ 403,192	3.34%	\$ 467,909	4.36%
Licenses and Permits	4,930,950	4,930,950	3,470,508	70.38%	3,182,247	64.51%
Intergovernmental	49,000	49,000	33,115	67.58%	29,910	66.47%
Charges for Services	1,080,800	1,080,800	517,146	47.85%	446,182	44.52%
Investment Income	298,397	298,397	373,442	125.15%	319,341	309.41%
Miscellaneous	-	-	6,229	-	-	-
Revenues without Use of Fund Balance	18,430,920	18,430,920	4,803,632	26.06%	4,445,589	26.45%
Use of Fund Balance	4,601,990	4,601,990	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,032,910</b>	<b>\$ 23,032,910</b>	<b>\$ 4,803,632</b>	<b>20.86%</b>	<b>\$ 4,445,589</b>	<b>24.54%</b>
Appropriations:						
Planning and Development	\$ 22,894,910	\$ 22,894,910	\$ 10,957,057	47.86%	\$ 8,367,878	47.81%
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%	291,667	54.42%
Total Non-Departmental	138,000	138,000	-	0.00%	291,667	47.43%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,032,910</b>	<b>\$ 23,032,910</b>	<b>\$ 10,957,057</b>	<b>47.57%</b>	<b>\$ 8,659,545</b>	<b>47.80%</b>
Projected Fund Balance December 31	\$ 11,330,218	\$ 11,330,218				
Fund Balance as of Report Date			\$ 9,778,783			

# 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 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 92,164,081	\$ 92,164,081	\$ 92,164,081			
Revenues:						
Taxes	\$ 163,473,702	\$ 163,473,702	\$ 5,609,174	3.43%	\$ 6,379,005	4.45%
Licenses and Permits	1,130,500	1,130,500	621,035	54.93%	638,459	59.67%
Intergovernmental	631,000	666,939	455,727	68.33%	419,966	71.91%
Charges for Services	17,066,710	17,066,710	9,597,679	56.24%	11,152,359	68.47%
Investment Income	1,482,319	1,482,319	1,961,007	132.29%	1,544,177	445.64%
Contributions and Donations	-	-	11,145	-	614	-
Miscellaneous	3,000	3,000	54,162	1,805.40%	18,503	616.77%
TOTAL REVENUES	<u>\$ 183,787,231</u>	<u>\$ 183,823,170</u>	<u>\$ 18,309,929</u>	9.96%	<u>\$ 20,153,083</u>	11.67%
Appropriations:						
Planning and Development	\$ 1,475,343	\$ 1,475,343	\$ 765,396	51.88%	\$ 747,910	52.37%
Fire and Emergency Services	176,595,243	176,595,243	92,639,096	52.46%	84,965,727	50.99%
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	2,561,298	53.50%	2,082,968	53.19%
Total Non-Departmental	<u>5,612,796</u>	<u>5,612,796</u>	<u>2,561,298</u>	45.63%	<u>2,082,968</u>	44.78%
Appropriations without Contribution to Fund Balance	183,683,382	183,683,382	95,965,790	52.25%	87,796,605	50.83%
Contribution to Fund Balance	103,849	139,788	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 183,787,231</u>	<u>\$ 183,823,170</u>	<u>\$ 95,965,790</u>	52.21%	<u>\$ 87,796,605</u>	50.83%
Projected Fund Balance December 31	\$ 92,267,930	\$ 92,303,869				
Fund Balance as of Report Date			\$ 14,508,220			



# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 483,834	\$ 483,834	\$ 483,834			
Revenues:						
Investment Income	\$ 19,400	\$ 19,400	\$ 15,419	79.48%	\$ 8,701	161.79%
Revenues without Use of Fund Balance	19,400	19,400	15,419	79.48%	8,701	161.79%
Use of Fund Balance	74,289	74,289	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 93,689</b>	<b>\$ 93,689</b>	<b>\$ 15,419</b>	<b>16.46%</b>	<b>\$ 8,701</b>	<b>11.26%</b>
Appropriations:						
Loganville EMS	\$ 93,689	\$ 93,689	\$ 82,517	88.08%	\$ 783	1.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 93,689</b>	<b>\$ 93,689</b>	<b>\$ 82,517</b>	<b>88.08%</b>	<b>\$ 783</b>	<b>1.01%</b>
Projected Fund Balance December 31	\$ 409,545	\$ 409,545				
Fund Balance as of Report Date			\$ 416,736			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 118,174,427	\$ 118,174,427	\$ 118,174,427			
Revenues:						
Taxes	\$ 119,456,094	\$ 119,456,094	\$ 4,108,314	3.44%	\$ 4,631,750	4.34%
Insurance Premium Taxes	60,204,000	60,204,000	-	0.00%	-	0.00%
Intergovernmental	298,000	298,000	310,300	104.13%	290,876	105.39%
Charges for Services	1,145,000	1,145,000	583,744	50.98%	615,775	30.77%
Fines and Forfeitures	13,044,307	13,044,307	5,387,518	41.30%	6,071,820	44.82%
Investment Income	1,897,517	1,897,517	2,398,913	126.42%	1,744,224	338.69%
Miscellaneous	443,710	446,210	244,150	54.72%	331,805	69.50%
Revenues without Use of Fund Balance	196,488,628	196,491,128	13,032,939	6.63%	13,686,250	7.81%
Use of Fund Balance	2,518,241	2,515,741	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 199,006,869	\$ 199,006,869	\$ 13,032,939	6.55%	\$ 13,686,250	7.18%
Appropriations:						
Police Services	\$ 188,778,730	\$ 188,878,730	\$ 97,037,506	51.38%	\$ 87,828,581	50.30%
Recorder's Court	2,119,970	2,407,570	1,376,071	57.16%	1,127,543	56.69%
Solicitor General	867,836	867,836	343,595	39.59%	335,188	38.82%
Clerk of Recorder's Court	2,042,298	2,042,298	1,126,206	55.14%	1,037,072	52.57%
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	1,659,570	42.97%	5,832,959	56.06%
Total Non-Departmental	5,198,035	4,810,435	1,659,570	34.50%	5,832,959	51.93%
TOTAL APPROPRIATIONS	\$ 199,006,869	\$ 199,006,869	\$ 101,542,948	51.02%	\$ 96,161,342	50.43%
Projected Fund Balance December 31	\$ 115,656,186	\$ 115,658,686				
Fund Balance as of Report Date			\$ 29,664,418			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 26,754,529	\$ 26,754,529	\$ 26,754,529			
Revenues:						
Taxes	\$ 51,603,419	\$ 51,603,419	\$ 1,729,959	3.35%	\$ 2,008,266	4.41%
Intergovernmental	197,000	197,000	380,661	193.23%	167,237	91.89%
Charges for Services	4,358,930	4,358,930	3,210,563	73.65%	3,023,250	69.57%
Investment Income	708,103	708,103	603,916	85.29%	581,964	449.87%
Contributions and Donations	29,171	29,171	365	1.25%	33,597	98.89%
Miscellaneous	2,692,576	2,692,576	1,932,587	71.77%	2,103,712	85.99%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 59,611,129</b>	<b>\$ 59,611,129</b>	<b>\$ 7,858,051</b>	<b>13.18%</b>	<b>\$ 7,918,026</b>	<b>15.01%</b>
Appropriations:						
Community Services	\$ 56,149,446	\$ 56,149,446	\$ 29,987,881	53.41%	\$ 26,826,864	53.77%
Support Services	40,140	40,140	13,717	34.17%	21,374	60.31%
Non-Departmental:						
Reserves - Compensation	114,000	114,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,058,227	1,058,227	458,049	43.28%	367,467	40.25%
Total Non-Departmental	1,185,227	1,185,227	458,049	38.65%	367,467	35.82%
Appropriations without Contribution to Fund Balance	57,374,813	57,374,813	30,459,647	53.09%	27,215,705	53.41%
Contribution to Fund Balance	2,236,316	2,236,316	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 59,611,129</b>	<b>\$ 59,611,129</b>	<b>\$ 30,459,647</b>	<b>51.10%</b>	<b>\$ 27,215,705</b>	<b>51.61%</b>
Projected Fund Balance December 31	\$ 28,990,845	\$ 28,990,845				
Fund Balance as of Report Date			\$ 4,152,933			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Economic Development Tax Fund (160)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 15,890,936	\$ 15,890,936	\$ 15,890,936			
Revenues:						
Taxes	\$ 14,541,022	\$ 14,541,022	\$ 530,486	3.65%	\$ 597,262	4.45%
Intergovernmental	59,000	59,000	39,574	67.07%	37,279	67.78%
Investment Income	194,000	194,000	443,452	228.58%	329,632	-
Revenues without Use of Fund Balance	14,794,022	14,794,022	1,013,512	6.85%	964,173	7.15%
Use of Fund Balance	6,298,753	6,298,753	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 21,092,775</b>	<b>\$ 21,092,775</b>	<b>\$ 1,013,512</b>	<b>4.81%</b>	<b>\$ 964,173</b>	<b>5.32%</b>
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 21,092,775	\$ 21,092,775	\$ 9,020,636	42.77%	\$ 5,114,897	28.23%
Total Non-Departmental	21,092,775	21,092,775	9,020,636	42.77%	5,114,897	28.23%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 21,092,775</b>	<b>\$ 21,092,775</b>	<b>\$ 9,020,636</b>	<b>42.77%</b>	<b>\$ 5,114,897</b>	<b>28.23%</b>
Projected Fund Balance December 31	\$ 9,592,183	\$ 9,592,183				
Fund Balance as of Report Date			\$ 7,883,812			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 7,483,783	\$ 7,483,783	\$ 7,483,783			
Revenues:						
Taxes	\$ -	\$ -	\$ 243,093	-	\$ 94,193	-
Investment Income	192,208	192,208	215,440	112.09%	130,836	-
Miscellaneous	-	-	-	-	20,000	-
TOTAL REVENUES	\$ 192,208	\$ 192,208	\$ 458,533	238.56%	\$ 245,029	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ 10,781	10.78%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	10,781	10.78%	-	-
Contribution to Fund Balance	92,208	92,208	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 192,208	\$ 192,208	\$ 10,781	5.61%	\$ -	-
Projected Fund Balance December 31	\$ 7,575,991	\$ 7,575,991				
Fund Balance as of Report Date			\$ 7,931,535			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 8,088,760	\$ 8,088,760	\$ 8,088,760			
Revenues:						
Taxes	\$ -	\$ -	\$ 112,070	-	\$ 268,743	-
Investment Income	182,651	182,651	213,667	116.98%	110,508	-
<b>TOTAL REVENUES</b>	<b>\$ 182,651</b>	<b>\$ 182,651</b>	<b>\$ 325,737</b>	<b>178.34%</b>	<b>\$ 379,251</b>	<b>-</b>
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%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 182,651</b>	<b>\$ 182,651</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 8,171,411	\$ 8,171,411				
Fund Balance as of Report Date			\$ 8,414,497			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 24,880,486	\$ 24,880,486	\$ 24,880,486			
Revenues:						
Taxes	\$ -	\$ -	\$ 412,599	-	\$ 415,430	-
Investment Income	755,409	755,409	696,746	92.23%	471,498	-
TOTAL REVENUES	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ 1,109,345</u>	146.85%	<u>\$ 886,928</u>	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	655,409	655,409	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 25,535,895	\$ 25,535,895				
Fund Balance as of Report Date			\$ 25,989,831			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 2,641,770	\$ 2,641,770	\$ 2,641,770			
Revenues:						
Taxes	\$ -	\$ -	\$ 47,964	-	\$ 32,634	-
Investment Income	57,109	57,109	70,514	123.47%	14,190	-
Revenues without Use of Fund Balance	57,109	57,109	118,478	207.46%	46,824	-
Use of Fund Balance	42,891	42,891	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 118,478</u>	118.48%	<u>\$ 46,824</u>	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 2,598,879	\$ 2,598,879				
Fund Balance as of Report Date			\$ 2,760,248			



# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 5,189,359	\$ 5,189,359	\$ 5,189,358			
Revenues:						
Taxes	\$ -	\$ -	\$ 39,273	-	\$ -	-
Investment Income	146,237	146,237	138,468	94.69%	102,946	-
TOTAL REVENUES	\$ 146,237	\$ 146,237	\$ 177,741	121.54%	\$ 102,946	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	46,237	46,237	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 146,237	\$ 146,237	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 5,235,596	\$ 5,235,596				
Fund Balance as of Report Date			\$ 5,367,099			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Fund (166)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 7,544,394	\$ 7,544,394	\$ 7,544,394			
Revenues:						
Taxes	\$ -	\$ -	\$ 38,280	-	\$ 162,076	-
Investment Income	111,128	111,128	127,608	114.83%	100,889	-
Revenues without Use of Fund Balance	111,128	111,128	165,888	149.28%	262,965	-
Use of Fund Balance	2,398,397	2,398,397	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 2,509,525</u>	<u>\$ 2,509,525</u>	<u>\$ 165,888</u>	6.61%	<u>\$ 262,965</u>	5.95%
Appropriations:						
Planning and Development	\$ 2,509,525	\$ 2,509,525	\$ 1,096,509	43.69%	\$ 1,274,573	28.85%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,509,525</u>	<u>\$ 2,509,525</u>	<u>\$ 1,096,509</u>	43.69%	<u>\$ 1,274,573</u>	28.85%
Projected Fund Balance December 31	\$ 5,145,997	\$ 5,145,997				
Fund Balance as of Report Date			\$ 6,613,773			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

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

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 168,111	\$ 168,111	\$ 168,111			
Revenues:						
Investment Income	\$ -	\$ -	\$ 121,911	-	\$ 166,691	-
Other Financing Sources	2,501,525	2,501,525	1,092,186	43.66%	1,250,763	50.00%
<b>TOTAL REVENUES</b>	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 1,214,097</u>	48.53%	<u>\$ 1,417,454</u>	56.66%
Appropriations:						
Debt Service	\$ 2,501,525	\$ 2,501,525	\$ 1,250,763	50.00%	\$ 1,250,763	50.00%
<b>TOTAL APPROPRIATIONS</b>	<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			\$ 131,445			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 468,808	\$ 468,808	\$ 468,807			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 2,896	1.81%	\$ 2,306	1.62%
Investment Income	25,016	25,016	14,152	56.57%	12,812	193.53%
Miscellaneous	-	-	48	-	-	-
Revenues without Use of Fund Balance	185,016	185,016	17,096	9.24%	15,118	10.17%
Use of Fund Balance	277,649	277,649	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 462,665</b>	<b>\$ 462,665</b>	<b>\$ 17,096</b>	<b>3.70%</b>	<b>\$ 15,118</b>	<b>2.84%</b>
Appropriations:						
Transportation	\$ 462,665	\$ 462,665	\$ 220,013	47.55%	\$ 176,857	33.24%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 462,665</b>	<b>\$ 462,665</b>	<b>\$ 220,013</b>	<b>47.55%</b>	<b>\$ 176,857</b>	<b>33.24%</b>
Projected Fund Balance December 31	\$ 191,159	\$ 191,159				
Fund Balance as of Report Date			\$ 265,890			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 3,072,526	\$ 3,072,526	\$ 3,072,526			
Revenues:						
Charges for Services	\$ 10,000,000	\$ 10,010,842	\$ 163,379	1.63%	\$ 129,732	1.41%
Investment Income	-	-	57,815	-	34,683	-
Miscellaneous	-	-	15,261	-	38,441	-
Revenues without Use of Fund Balance	10,000,000	10,010,842	236,455	2.36%	202,856	2.21%
Use of Fund Balance	180,252	180,252	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,180,252</b>	<b>\$ 10,191,094</b>	<b>\$ 236,455</b>	<b>2.32%</b>	<b>\$ 202,856</b>	<b>2.21%</b>
Appropriations:						
Transportation	\$ 10,170,252	\$ 10,181,094	\$ 4,668,066	45.85%	\$ 4,519,460	51.95%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,180,252</b>	<b>\$ 10,191,094</b>	<b>\$ 4,668,066</b>	<b>45.81%</b>	<b>\$ 4,519,460</b>	<b>49.20%</b>
Projected Fund Balance December 31	\$ 2,892,274	\$ 2,892,274				
Fund Balance as of Report Date			\$ (1,359,085)			

# 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 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 6,758,824	\$ 6,758,824	\$ 6,758,824			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 303,013	32.58%	\$ 865,848	93.09%
Investment Income	-	-	37,320	-	19,145	-
Revenues without Use of Fund Balance	930,078	930,078	340,333	36.59%	884,993	95.15%
Use of Fund Balance	569,922	569,922	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 340,333</b>	<b>22.69%</b>	<b>\$ 884,993</b>	<b>59.00%</b>
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 18,607	1.24%	\$ 205,169	13.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 18,607</b>	<b>1.24%</b>	<b>\$ 205,169</b>	<b>13.68%</b>
Projected Fund Balance December 31	\$ 6,188,902	\$ 6,188,902				
Fund Balance as of Report Date			\$ 7,080,550			

# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 391,998	\$ 391,998	\$ 391,998			
Revenues:						
Charges for Services	\$ 113,500	\$ 113,500	\$ 89,268	78.65%	\$ 65,467	46.43%
Miscellaneous	8,500	8,500	5,477	64.44%	6,618	41.36%
<b>TOTAL REVENUES</b>	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 94,745</u>	77.66%	<u>\$ 72,085</u>	45.91%
Appropriations:						
Corrections	\$ 102,229	\$ 102,229	\$ 51,535	50.41%	\$ 29,342	28.25%
Appropriations without Contribution to Fund Balance	102,229	102,229	51,535	50.41%	29,342	28.25%
Contribution to Fund Balance	19,771	19,771	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 51,535</u>	42.24%	<u>\$ 29,342</u>	18.69%
Projected Fund Balance December 31	\$ 411,769	\$ 411,769				
Fund Balance as of Report Date			\$ 435,208			

# 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 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 431,246	\$ 431,246	\$ 431,246			
Revenues:						
Fines and Forfeitures	\$ 584,469	\$ 584,469	\$ 317,499	54.32%	\$ 308,635	52.50%
Investment Income	-	-	3,086	-	2,578	-
Miscellaneous	-	-	297	-	-	-
Revenues without Use of Fund Balance	584,469	584,469	320,882	54.90%	311,213	52.93%
Use of Fund Balance	158,358	158,358	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 742,827	\$ 742,827	\$ 320,882	43.20%	\$ 311,213	43.11%
Appropriations:						
District Attorney	\$ 361,348	\$ 361,348	\$ 200,343	55.44%	\$ 181,395	51.90%
Solicitor General	371,479	371,479	162,365	43.71%	128,723	35.52%
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	\$ 742,827	\$ 742,827	\$ 362,708	48.83%	\$ 310,118	42.96%
Projected Fund Balance December 31	\$ 272,888	\$ 272,888				
Fund Balance as of Report Date			\$ 389,420			



# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 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%
<b>TOTAL REVENUES</b>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ -</u>	0.00%	<u>\$ 450</u>	0.33%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 31,208	23.12%	\$ 52,850	39.15%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 31,208</u>	23.12%	<u>\$ 52,850</u>	39.15%
Projected Fund Balance December 31	\$ 67,374	\$ 67,374				
Fund Balance as of Report Date			\$ 171,166			

# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 2,971	\$ 2,971	\$ 2,971			
Revenues:						
Fines and Forfeitures	\$ -	\$ 37,690	\$ 37,690	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	37,690	37,690	100.00%	-	-
Use of Fund Balance	2,200	2,200	-	0.00%	-	-
TOTAL REVENUES	\$ 2,200	\$ 39,890	\$ 37,690	94.48%	\$ -	-
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	-	30,648	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 2,200	\$ 39,890	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 771	\$ 31,419				
Fund Balance as of Report Date			\$ 40,661			

# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 39,494,828	\$ 39,494,828	\$ 39,494,828			
Revenues:						
Charges for Services	\$ 23,723,700	\$ 23,723,700	\$ 10,205,039	43.02%	\$ 9,884,876	42.74%
Investment Income	1,633,507	1,633,507	908,134	55.59%	568,350	157.19%
Miscellaneous	-	-	4,863	-	-	-
Revenues without Use of Fund Balance	25,357,207	25,357,207	11,118,036	43.85%	10,453,226	44.50%
Use of Fund Balance	4,365,439	4,365,439	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 29,722,646</b>	<b>\$ 29,722,646</b>	<b>\$ 11,118,036</b>	<b>37.41%</b>	<b>\$ 10,453,226</b>	<b>38.96%</b>
Appropriations:						
Police Services	\$ 26,217,862	\$ 26,217,862	\$ 12,494,596	47.66%	\$ 10,724,339	45.81%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 29,722,646</b>	<b>\$ 29,722,646</b>	<b>\$ 13,927,488</b>	<b>46.86%</b>	<b>\$ 12,120,482</b>	<b>45.17%</b>
Projected Fund Balance December 31	\$ 35,129,389	\$ 35,129,389				
Fund Balance as of Report Date			\$ 36,685,376			

# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 282,932	\$ 282,932	\$ 282,932			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 29,486	98.29%	\$ 34,716	115.72%
Revenues without Use of Fund Balance	30,000	30,000	29,486	98.29%	34,716	115.72%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 29,486</b>	<b>53.51%</b>	<b>\$ 34,716</b>	<b>63.01%</b>
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 23,850	43.28%	\$ 13,545	24.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 23,850</b>	<b>43.28%</b>	<b>\$ 13,545</b>	<b>24.58%</b>
Projected Fund Balance December 31	\$ 257,832	\$ 257,832				
Fund Balance as of Report Date			\$ 288,568			

# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 2,162,879	\$ 2,162,879	\$ 2,162,879			
Revenues:						
Investment Income	\$ -	\$ -	\$ 73,991	-	\$ 38,048	-
Miscellaneous	-	-	1,886,041	-	183,641	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,960,032	-	\$ 221,689	-
Appropriations:						
Projected Fund Balance December 31	\$ 2,162,879	\$ 2,162,879				
Fund Balance as of Report Date			\$ 4,122,911			

# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 1,074,875	\$ 1,074,875	\$ 1,074,875			
Revenues:						
Fines and Forfeitures	\$ -	\$ 117,702	\$ 117,702	100.00%	\$ 28,302	100.00%
Revenues without Use of Fund Balance	-	117,702	117,702	100.00%	28,302	100.00%
Use of Fund Balance	278,127	160,425	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 278,127</b>	<b>\$ 278,127</b>	<b>\$ 117,702</b>	<b>42.32%</b>	<b>\$ 28,302</b>	<b>9.36%</b>
Appropriations:						
Police Services	\$ 278,127	\$ 278,127	\$ 48,293	17.36%	\$ 9,706	3.21%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 278,127</b>	<b>\$ 278,127</b>	<b>\$ 48,293</b>	<b>17.36%</b>	<b>\$ 9,706</b>	<b>3.21%</b>
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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 979,322	\$ 979,322	\$ 979,322			
Revenues:						
Fines and Forfeitures	\$ -	\$ 322,879	\$ 322,878	100.00%	\$ 270,618	100.00%
Revenues without Use of Fund Balance	-	322,879	322,878	100.00%	270,618	100.00%
Use of Fund Balance	95,000	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 95,000</b>	<b>\$ 322,879</b>	<b>\$ 322,878</b>	<b>100.00%</b>	<b>\$ 270,618</b>	<b>52.77%</b>
Appropriations:						
Police Services	\$ 95,000	\$ 95,000	\$ 48,678	51.24%	\$ 147,858	28.83%
Appropriations without Contribution to Fund Balance	95,000	95,000	48,678	51.24%	147,858	28.83%
Contribution to Fund Balance	-	227,879	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 95,000</b>	<b>\$ 322,879</b>	<b>\$ 48,678</b>	<b>15.08%</b>	<b>\$ 147,858</b>	<b>28.83%</b>
Projected Fund Balance December 31	\$ 884,322	\$ 1,207,201				
Fund Balance as of Report Date			\$ 1,253,522			



# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 4,466,006	\$ 4,466,006	\$ 4,466,006			
Revenues:						
Charges for Services	\$ 1,152,609	\$ 1,152,609	\$ 542,980	47.11%	\$ 292,902	53.00%
Investment Income	151,837	151,837	110,236	72.60%	58,343	-
TOTAL REVENUES	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 653,216</u>	50.08%	<u>\$ 351,245</u>	50.78%
Appropriations:						
Sheriff	\$ 509,345	\$ 509,345	\$ 164,914	32.38%	\$ 142,996	20.67%
Appropriations without Contribution to Fund Balance	509,345	509,345	164,914	32.38%	142,996	20.67%
Contribution to Fund Balance	795,101	795,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 164,914</u>	12.64%	<u>\$ 142,996</u>	20.67%
Projected Fund Balance December 31	\$ 5,261,107	\$ 5,261,107				
Fund Balance as of Report Date			\$ 4,954,308			

# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 604,462	\$ 604,462	\$ 604,462			
Revenues:						
Fines and Forfeitures	\$ -	\$ 48,339	\$ 48,558	100.45%	\$ 38,134	100.00%
Revenues without Use of Fund Balance	-	48,339	48,558	100.45%	38,134	100.00%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 350,000</b>	<b>\$ 398,339</b>	<b>\$ 48,558</b>	12.19%	<b>\$ 38,134</b>	21.41%
Appropriations:						
Sheriff	\$ 350,000	\$ 398,339	\$ -	0.00%	\$ 95,687	53.72%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 350,000</b>	<b>\$ 398,339</b>	<b>\$ -</b>	0.00%	<b>\$ 95,687</b>	53.72%
Projected Fund Balance December 31	\$ 254,462	\$ 254,462				
Fund Balance as of Report Date			\$ 653,020			

# 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 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 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 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	-	-	3,754	-	1,209	-
Revenues without Use of Fund Balance	-	133,453	137,207	102.81%	70,862	101.74%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 70,000</b>	<b>\$ 203,453</b>	<b>\$ 137,207</b>	<b>67.44%</b>	<b>\$ 70,862</b>	<b>50.74%</b>
Appropriations:						
Sheriff	\$ 70,000	\$ 203,453	\$ 78,078	38.38%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,000</b>	<b>\$ 203,453</b>	<b>\$ 78,078</b>	<b>38.38%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 128,797	\$ 128,797				
Fund Balance as of Report Date			\$ 257,926			

# 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 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 3,992,534	\$ 3,992,534	\$ 3,992,534			
Revenues:						
Taxes	\$ 1,109,000	\$ 1,109,000	\$ 495,739	44.70%	\$ 599,584	74.58%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,258,887	1,258,887	568,049	45.12%	488,900	42.33%
Investment Income	58,200	58,200	85,020	146.08%	47,186	380.16%
TOTAL REVENUES	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 1,548,808</u>	54.80%	<u>\$ 1,535,670</u>	64.76%
Appropriations:						
Stadium Operations	\$ 2,225,544	\$ 2,225,544	\$ 2,139,312	96.13%	\$ 2,127,773	96.64%
Appropriations without Contribution to Fund Balance	2,225,544	2,225,544	2,139,312	96.13%	2,127,773	96.64%
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>\$ 2,139,312</u>	75.70%	<u>\$ 2,127,773</u>	89.73%
Projected Fund Balance December 31	\$ 4,593,077	\$ 4,593,077				
Fund Balance as of Report Date			\$ 3,402,030			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 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	-	-	13,639	-	11,394	-
Revenues without Use of Fund Balance	15,000	200,000	217,383	108.69%	151,486	1,009.91%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 285,000	\$ 217,383	76.27%	\$ 151,486	151.49%
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			\$ 860,584			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Gas South District and parking facility. Hotel/motel taxes are receipted one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Fund Balance January 1	\$ 28,273,077	\$ 28,273,077	\$ 28,273,077			
Revenues:						
Taxes	\$ 14,039,000	\$ 14,039,000	\$ 7,171,801	51.08%	\$ 7,479,124	64.32%
Charges for Services	1,000	1,000	-	0.00%	168	16.80%
Investment Income	510,000	510,000	545,918	107.04%	407,475	268.84%
Miscellaneous	45,119	45,119	-	0.00%	-	-
Revenues without Use of Fund Balance	14,595,119	14,595,119	7,717,719	52.88%	7,886,767	66.94%
Use of Fund Balance	4,137,450	4,137,450	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,732,569	\$ 18,732,569	\$ 7,717,719	41.20%	\$ 7,886,767	51.31%
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	3,639,028	72.02%	3,044,741	74.81%
TOTAL APPROPRIATIONS	\$ 18,732,569	\$ 18,732,569	\$ 6,406,492	34.20%	\$ 5,848,384	38.05%
Projected Fund Balance December 31	\$ 24,135,627	\$ 24,135,627				
Fund Balance as of Report Date			\$ 29,584,304			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## 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 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 1,250,731	\$ 1,250,731	\$ 1,250,731			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 106,130	70.75%	\$ 102,852	61.59%
Investment Income	51,460	51,460	35,313	68.62%	18,102	-
Miscellaneous	975,000	975,000	749,167	76.84%	667,519	84.50%
Other Financing Sources	25,000	25,000	14,583	58.33%	525,000	58.33%
Revenues without Use of Net Position	1,201,460	1,201,460	905,193	75.34%	1,313,473	70.73%
Use of Net Position	734,846	734,846	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,936,306</b>	<b>\$ 1,936,306</b>	<b>\$ 905,193</b>	<b>46.75%</b>	<b>\$ 1,313,473</b>	<b>57.71%</b>
Appropriations:						
Transportation*	\$ 1,925,306	\$ 1,925,306	\$ 927,430	48.17%	\$ 1,063,421	46.93%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,936,306</b>	<b>\$ 1,936,306</b>	<b>\$ 927,430</b>	<b>47.90%</b>	<b>\$ 1,063,421</b>	<b>46.73%</b>
Projected Net Position December 31	\$ 515,885	\$ 515,885				
Net Position as of Report Date			\$ 1,228,494			

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



# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

The Economic Development Operating Fund supports debt service and operations related to economic development. Debt service payments occur biannually in March and September.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 13,246,441	\$ 13,246,441	\$ 13,246,441			
Revenues:						
Investment Income	\$ 188,078	\$ 188,078	\$ 168,344	89.51%	\$ 152,404	-
Miscellaneous	3,553,105	3,553,105	1,539,845	43.34%	4,082,381	80.03%
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	1,708,189	22.65%	4,973,341	68.12%
Use of Net Position	2,037,011	2,037,011	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 9,578,194</u>	<u>\$ 9,578,194</u>	<u>\$ 1,708,189</u>	17.83%	<u>\$ 4,973,341</u>	52.16%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,578,194	\$ 9,578,194	\$ 1,801,037	18.80%	\$ 2,378,371	24.94%
Total Non-Departmental	<u>9,578,194</u>	<u>9,578,194</u>	<u>1,801,037</u>	18.80%	<u>2,378,371</u>	24.94%
TOTAL APPROPRIATIONS	<u>\$ 9,578,194</u>	<u>\$ 9,578,194</u>	<u>\$ 1,801,037</u>	18.80%	<u>\$ 2,378,371</u>	24.94%
Projected Net Position December 31	\$ 11,209,430	\$ 11,209,430				
Net Position as of Report Date			\$ 13,153,593			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 12,884,220	\$ 12,884,220	\$ 12,884,220			
Revenues:						
Charges for Services	\$ 2,292,685	\$ 2,292,685	\$ 1,253,692	54.68%	\$ 1,251,865	97.74%
Investment Income	588,033	588,033	346,884	58.99%	254,999	94.66%
Miscellaneous	-	-	9,441	-	21,137	-
Other Financing Sources	17,602,000	17,602,000	10,267,833	58.33%	10,791,667	58.33%
Revenues without Use of Net Position	20,482,718	20,482,718	11,877,850	57.99%	12,319,668	61.44%
Use of Net Position	8,667,109	8,667,109	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 29,149,827</b>	<b>\$ 29,149,827</b>	<b>\$ 11,877,850</b>	<b>40.75%</b>	<b>\$ 12,319,668</b>	<b>38.66%</b>
Appropriations:						
Transportation*	\$ 29,137,827	\$ 29,137,827	\$ 9,458,143	32.46%	\$ 11,979,590	37.60%
Non-Departmental:						
Reserves - Compensation	12,000	12,000	-	0.00%	-	0.00%
Total Non-Departmental	12,000	12,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 29,149,827</b>	<b>\$ 29,149,827</b>	<b>\$ 9,458,143</b>	<b>32.45%</b>	<b>\$ 11,979,590</b>	<b>37.59%</b>
Projected Net Position December 31	\$ 4,217,111	\$ 4,217,111				
Net Position as of Report Date			\$ 15,303,927			

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

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Solid Waste Operating Fund (595)

The Solid Waste Operating Fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services. Payments to haulers lag one month.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 23,671,332	\$ 23,671,332	\$ 23,671,332			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 757,726	79.76%	\$ 746,122	78.54%
Charges for Services	55,343,022	55,343,022	32,284,657	58.34%	27,950,313	58.63%
Investment Income	1,593,989	1,593,989	1,503,472	94.32%	1,163,311	284.30%
Miscellaneous	100	100	3,154	3,154.00%	-	0.00%
Revenues without Use of Net Position	57,887,111	57,887,111	34,549,009	59.68%	29,859,746	60.90%
Use of Net Position	2,373,643	2,373,643	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 60,260,754</u>	<u>\$ 60,260,754</u>	<u>\$ 34,549,009</u>	57.33%	<u>\$ 29,859,746</u>	51.91%
Appropriations:						
Support Services	\$ 60,217,722	\$ 60,217,722	\$ 29,708,310	49.33%	\$ 27,389,124	47.62%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	19,269	58.33%	-	-
Total Non-Departmental	43,032	43,032	19,269	44.78%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 60,260,754</u>	<u>\$ 60,260,754</u>	<u>\$ 29,727,579</u>	49.33%	<u>\$ 27,389,124</u>	47.61%
Projected Net Position December 31	\$ 21,297,689	\$ 21,297,689				
Net Position as of Report Date			\$ 28,492,762			

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

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 15,367,309	\$ 15,367,309	\$ 15,367,309			
Revenues:						
Charges for Services	\$ 31,391,917	\$ 31,391,917	\$ 942,971	3.00%	\$ 670,539	2.14%
Investment Income	192,000	192,000	358,962	186.96%	367,711	780.22%
Miscellaneous	-	-	2,918	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,583,917</b>	<b>\$ 31,583,917</b>	<b>\$ 1,304,851</b>	<b>4.13%</b>	<b>\$ 1,038,250</b>	<b>3.17%</b>
Appropriations:						
Planning and Development	\$ 2,011,861	\$ 2,011,861	\$ 887,250	44.10%	\$ 908,598	47.25%
Water Resources*	28,965,141	28,965,141	14,201,401	49.03%	7,173,574	23.34%
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	15,088,651	48.48%	8,082,172	24.66%
Working Capital Reserve	457,915	457,915	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,583,917</b>	<b>\$ 31,583,917</b>	<b>\$ 15,088,651</b>	<b>47.77%</b>	<b>\$ 8,082,172</b>	<b>24.66%</b>
Projected Net Position December 31	\$ 15,825,224	\$ 15,825,224				
Net Position as of Report Date			\$ 1,583,509			

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

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Water and Sewer Operating Fund (501)

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 191,867,735	\$ 191,867,735	\$ 191,867,735			
Revenues:						
Charges for Services	\$ 410,506,468	\$ 410,506,468	\$ 227,627,813	55.45%	\$ 214,251,051	55.33%
Investment Income	4,167,317	4,167,317	3,227,637	77.45%	2,788,989	190.79%
Contributions and Donations	29,483,721	29,483,721	19,921,586	67.57%	18,496,963	84.97%
Miscellaneous	-	-	160,653	-	187,491	374.98%
Revenues without Use of Net Position	444,157,506	444,157,506	250,937,689	56.50%	235,724,494	57.42%
Use of Net Position	23,112,136	37,328,345	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 467,269,642</b>	<b>\$ 481,485,851</b>	<b>\$ 250,937,689</b>	<b>52.12%</b>	<b>\$ 235,724,494</b>	<b>55.60%</b>
Appropriations:						
Planning and Development	\$ 1,166,825	\$ 1,166,825	\$ 514,035	44.05%	\$ 547,926	48.63%
Water Resources*	465,425,817	479,642,026	263,066,922	54.85%	233,562,441	55.32%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 467,269,642</b>	<b>\$ 481,485,851</b>	<b>\$ 263,580,957</b>	<b>54.74%</b>	<b>\$ 234,110,367</b>	<b>55.22%</b>
Projected Net Position December 31	\$ 168,755,599	\$ 154,539,390				
Net Position as of Report Date			\$ 179,224,467			

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

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 26,927,512	\$ 26,927,512	\$ 26,927,512			
Revenues:						
Charges for Services	\$ 140,178,801	\$ 140,178,801	\$ 71,291,051	50.86%	\$ 62,399,097	48.74%
Investment Income	302,107	302,107	810,744	268.36%	272,950	135.53%
Miscellaneous	317,430	317,430	321,774	101.37%	354,456	103.88%
TOTAL REVENUES	<u>\$ 140,798,338</u>	<u>\$ 140,798,338</u>	<u>\$ 72,423,569</u>	51.44%	<u>\$ 63,026,503</u>	49.03%
Appropriations:						
Communications	\$ 8,931,489	\$ 8,931,489	\$ 4,337,120	48.56%	\$ 3,444,081	40.36%
County Administration	6,920,095	6,920,095	3,369,353	48.69%	1,346,863	32.82%
Financial Services	11,454,040	11,454,040	6,115,779	53.39%	6,919,180	50.73%
Human Resources	8,740,176	8,740,176	3,615,296	41.36%	3,175,589	48.04%
Information Technology Services	74,471,457	74,471,457	31,271,513	41.99%	25,543,842	37.67%
Law	3,852,636	3,852,636	2,074,908	53.86%	1,942,097	55.97%
Support Services	23,860,945	23,860,945	11,859,481	49.70%	11,109,056	53.03%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,563,500	2,563,500	362,972	14.16%	548,761	21.56%
Total Non-Departmental	<u>2,567,500</u>	<u>2,567,500</u>	<u>362,972</u>	14.14%	<u>548,761</u>	21.53%
TOTAL APPROPRIATIONS	<u>\$ 140,798,338</u>	<u>\$ 140,798,338</u>	<u>\$ 63,006,422</u>	44.75%	<u>\$ 54,029,469</u>	42.03%
Projected Net Position December 31	\$ 26,927,512	\$ 26,927,512				
Net Position as of Report Date			\$ 36,344,659			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Auto Liability Fund (606)

The Auto Liability Fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third party automobile claims for County vehicles only.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 1,935,392	\$ 1,935,392	\$ 1,935,392			
Revenues:						
Charges for Services	\$ 4,500,831	\$ 4,500,831	\$ 2,625,485	58.33%	\$ 1,312,729	58.33%
Investment Income	191,004	191,004	221,674	116.06%	99,478	154.76%
TOTAL REVENUES	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 2,847,159</u>	60.68%	<u>\$ 1,412,207</u>	59.22%
Appropriations:						
Financial Services	\$ 3,503,859	\$ 3,503,859	\$ 1,360,713	38.83%	\$ 979,781	41.09%
Appropriations without Working Capital Reserve	3,503,859	3,503,859	1,360,713	38.83%	979,781	41.09%
Working Capital Reserve	1,187,976	1,187,976	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 1,360,713</u>	29.00%	<u>\$ 979,781</u>	41.09%
Projected Net Position December 31	\$ 3,123,368	\$ 3,123,368				
Net Position as of Report Date			\$ 3,421,838			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## 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 07/31/2024	Actuals YTD as of 07/31/2024	% Actual to Current Budget	Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 7,373,552	\$ 7,373,552	\$ 7,373,552			
Revenues:						
Charges for Services	\$ 11,010,700	\$ 11,010,700	\$ 8,931,780	81.12%	\$ 7,847,780	74.99%
Investment Income	261,226	261,226	199,467	76.36%	130,695	-
Miscellaneous	277,000	277,000	468,822	169.25%	375,628	135.61%
Other Financing Sources	-	-	22,422	-	36,985	-
Revenues without Use of Net Position	11,548,926	11,548,926	9,622,491	83.32%	8,391,088	78.11%
Use of Net Position	1,762,285	1,762,285	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,311,211</b>	<b>\$ 13,311,211</b>	<b>\$ 9,622,491</b>	<b>72.29%</b>	<b>\$ 8,391,088</b>	<b>78.11%</b>
Appropriations:						
Support Services	\$ 12,293,789	\$ 12,293,789	\$ 7,137,118	58.05%	\$ 6,428,638	65.14%
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	575,413	58.33%	314,264	58.33%
Total Non-Departmental	1,017,422	1,017,422	575,413	56.56%	314,264	55.45%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,311,211</b>	<b>\$ 13,311,211</b>	<b>\$ 7,712,531</b>	<b>57.94%</b>	<b>\$ 6,742,902</b>	<b>62.77%</b>
Projected Net Position December 31	\$ 5,611,267	\$ 5,611,267				
Net Position as of Report Date			\$ 9,283,512			



# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Group Self-Insurance Fund (605)

The Group Self Insurance Fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 53,735,584	\$ 53,735,584	\$ 53,735,584			
Revenues:						
Charges for Services	\$ 79,623,330	\$ 79,623,330	\$ 46,794,891	58.77%	\$ 44,054,908	56.55%
Investment Income	1,128,809	1,128,809	1,247,044	110.47%	919,385	192.06%
Miscellaneous	-	-	482,549	-	295,379	-
Revenues without Use of Net Position	80,752,139	80,752,139	48,524,484	60.09%	45,269,672	57.76%
Use of Net Position	2,630,372	2,630,372	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 83,382,511</b>	<b>\$ 83,382,511</b>	<b>\$ 48,524,484</b>	<b>58.20%</b>	<b>\$ 45,269,672</b>	<b>57.76%</b>
Appropriations:						
Human Resources	\$ 83,370,511	\$ 83,370,511	\$ 46,286,346	55.52%	\$ 41,320,871	53.00%
Non-Departmental:						
Reserves - Compensation	12,000	12,000	-	0.00%	-	0.00%
Total Non-Departmental	12,000	12,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 83,382,511</b>	<b>\$ 83,382,511</b>	<b>\$ 46,286,346</b>	<b>55.51%</b>	<b>\$ 41,320,871</b>	<b>52.72%</b>
Projected Net Position December 31	\$ 51,105,212	\$ 51,105,212				
Net Position as of Report Date			\$ 55,973,722			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Risk Management Fund (602)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 3,563,239	\$ 3,563,239	\$ 3,563,239			
Revenues:						
Charges for Services	\$ 15,499,995	\$ 15,499,995	\$ 9,041,664	58.33%	\$ 7,310,770	58.33%
Investment Income	116,400	116,400	174,223	149.68%	50,935	205.18%
Miscellaneous	-	-	358,224	-	6,723	-
<b>TOTAL REVENUES</b>	<b>\$ 15,616,395</b>	<b>\$ 15,616,395</b>	<b>\$ 9,574,111</b>	<b>61.31%</b>	<b>\$ 7,368,428</b>	<b>58.68%</b>
Appropriations:						
Financial Services	\$ 15,429,772	\$ 15,429,772	\$ 8,696,308	56.36%	\$ 8,390,411	73.64%
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	8,696,308	56.32%	8,390,411	73.58%
Working Capital Reserve	176,623	176,623	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,616,395</b>	<b>\$ 15,616,395</b>	<b>\$ 8,696,308</b>	<b>55.69%</b>	<b>\$ 8,390,411</b>	<b>66.82%</b>
Projected Net Position December 31	\$ 3,739,862	\$ 3,739,862				
Net Position as of Report Date			\$ 4,441,042			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 07/31/2024	Actuals YTD as of 07/31/2024		Actuals YTD as of 07/31/2023	% Actual to 07/31/2023 Budget
Net Position January 1	\$ 10,501,210	\$ 10,501,210	\$ 10,501,210			
Revenues:						
Charges for Services	\$ 3,500,510	\$ 3,500,510	\$ 2,041,964	58.33%	\$ 2,625,579	58.33%
Investment Income	464,630	464,630	385,703	83.01%	327,655	256.72%
Miscellaneous	-	-	46,857	-	72,621	-
Revenues without Use of Net Position	3,965,140	3,965,140	2,474,524	62.41%	3,025,855	65.37%
Use of Net Position	1,920,340	1,920,340	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,885,480</b>	<b>\$ 5,885,480</b>	<b>\$ 2,474,524</b>	<b>42.04%</b>	<b>\$ 3,025,855</b>	<b>50.35%</b>
Appropriations:						
Human Resources	\$ 5,875,480	\$ 5,875,480	\$ 2,163,009	36.81%	\$ 2,423,412	40.40%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,885,480</b>	<b>\$ 5,885,480</b>	<b>\$ 2,163,009</b>	<b>36.75%</b>	<b>\$ 2,423,412</b>	<b>40.33%</b>
Projected Net Position December 31	\$ 8,580,870	\$ 8,580,870				
Net Position as of Report Date			\$ 10,812,725			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 7/31/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and Emergency Medical Services District Fund (102)</b>						
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
Total: Fire and Emergency Medical Services District Fund			35,939		-	35,939
<b>Police Services District Fund (106)</b>						
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)
Total: Police Services District Fund			-		-	-

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
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
<b>DA Special State Fund (083)</b>						
Fines and Forfeitures	-	37,690	37,690	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	30,648	37,690
				Total: Fines and Forfeitures	30,648	37,690
<i>Total: DA Special State Fund</i>			37,690		30,648	37,690
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	117,702	117,702	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,860	117,702
				Total: Fines and Forfeitures	6,860	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.	(6,860)	(117,702)
				Total: Use of Fund Balance	(6,860)	(117,702)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	322,879	322,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	149,414	322,879
				Total: Fines and Forfeitures	149,414	322,879
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>			227,879		149,414	227,879

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	48,339	48,339	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,823	48,339
				Total: Fines and Forfeitures	3,823	48,339
<i>Total: Sheriff Special Justice Fund</i>			48,339		3,823	48,339
<b>Sheriff Special State Fund (067)</b>						
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
<b>Tree Bank Fund (040)</b>						
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
<b>Water and Sewer Operating Fund (501)</b>						
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
<b>Total Revenue Budget Adjustments</b>			<b>\$ 14,895,351</b>		<b>\$ 183,885</b>	<b>\$ 14,895,351</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**AS OF 7/31/2024**

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
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
<b>Non-Departmental:</b>						
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 July	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>						
<b>Fire and Emergency Medical Services District Fund (102)</b>						
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>						
			35,939		-	35,939
<b>Police Services District Fund (106)</b>						
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 Interpreter's Reserve - 3rd Qtr	-	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 Defense Reserve - 3rd Qtr	-	(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>						
			-		-	-



Department/Fund	2024 Adopted Budget	2024 Current Annual Budget July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
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
<b>DA Special State Fund (083)</b>						
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	-	30,648	30,648	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	30,648	30,648
<i>Total: DA Special State Fund</i>			37,690		30,648	37,690
<b>Police Special State Fund (072)</b>						
Contribution to Fund Balance	-	227,879	227,879	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	149,414
				Total: Contribution to Fund Balance	149,414	227,879
<i>Total: Police Special State Fund</i>			227,879		149,414	227,879

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	350,000	398,339	48,339	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,823	48,339
Total: Sheriff Special Operations					3,823	48,339
Total: Sheriff Special Justice Fund			48,339		3,823	48,339
<b>Sheriff Special State Fund (067)</b>						
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
Total: Sheriff Special State Fund			133,453		-	133,453
<b>Tree Bank Fund (040)</b>						
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
Total: Tree Bank Fund			185,000		-	185,000
<b>Water and Sewer Operating Fund (501)</b>						
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		
Total: Water and Sewer Operating Fund			14,216,209		-	14,216,209
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 14,895,351</b>		<b>\$ 183,885</b>	<b>\$ 14,895,351</b>