



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
JUNE 30, 2024  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

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

**DATE:** July 17, 2024

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

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

This report includes:

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## EXECUTIVE SUMMARY

### **2025 Budget Preparation**

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

### **2023 External Audit**

On June 26, 2024, Mauldin & Jenkins, CPAs & Advisors completed the fiscal year 2023 external audit and issued a clean opinion. Audited financial reports are provided in the 2023 Annual Comprehensive Financial Report, which is available online at [Gwinnett County Annual Comprehensive Financial Report](#).

### **Distinguished Budget Presentation Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Gwinnett County, Georgia, for its annual budget for the fiscal year beginning January 1, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communications device. Gwinnett County has received this prestigious award for 35 years. For the 2024 budget, the County was awarded special recognition for our budget process. Special recognition is given when the reviewers give the highest possible score in a particular category.

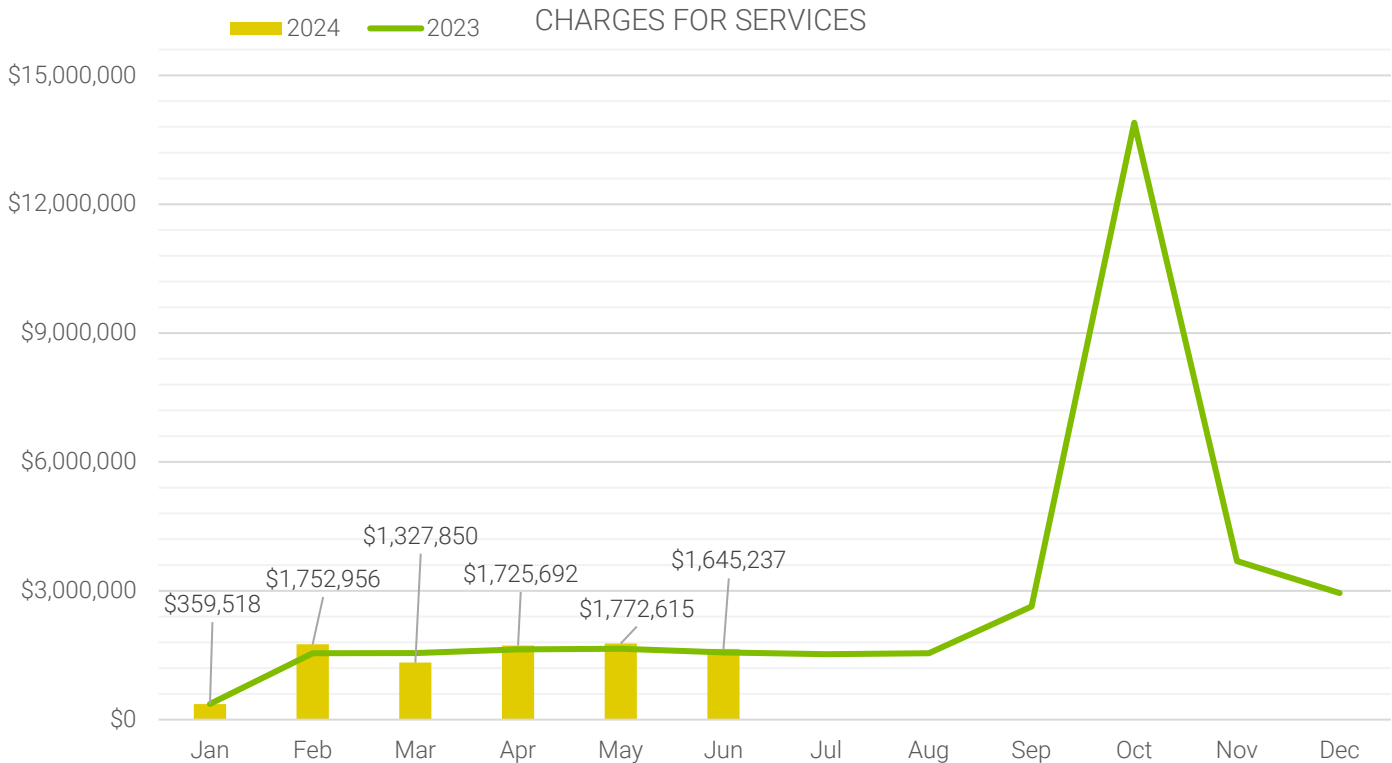
### **Street Lighting Fund**

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.

## GENERAL FUND (PAGE 12)

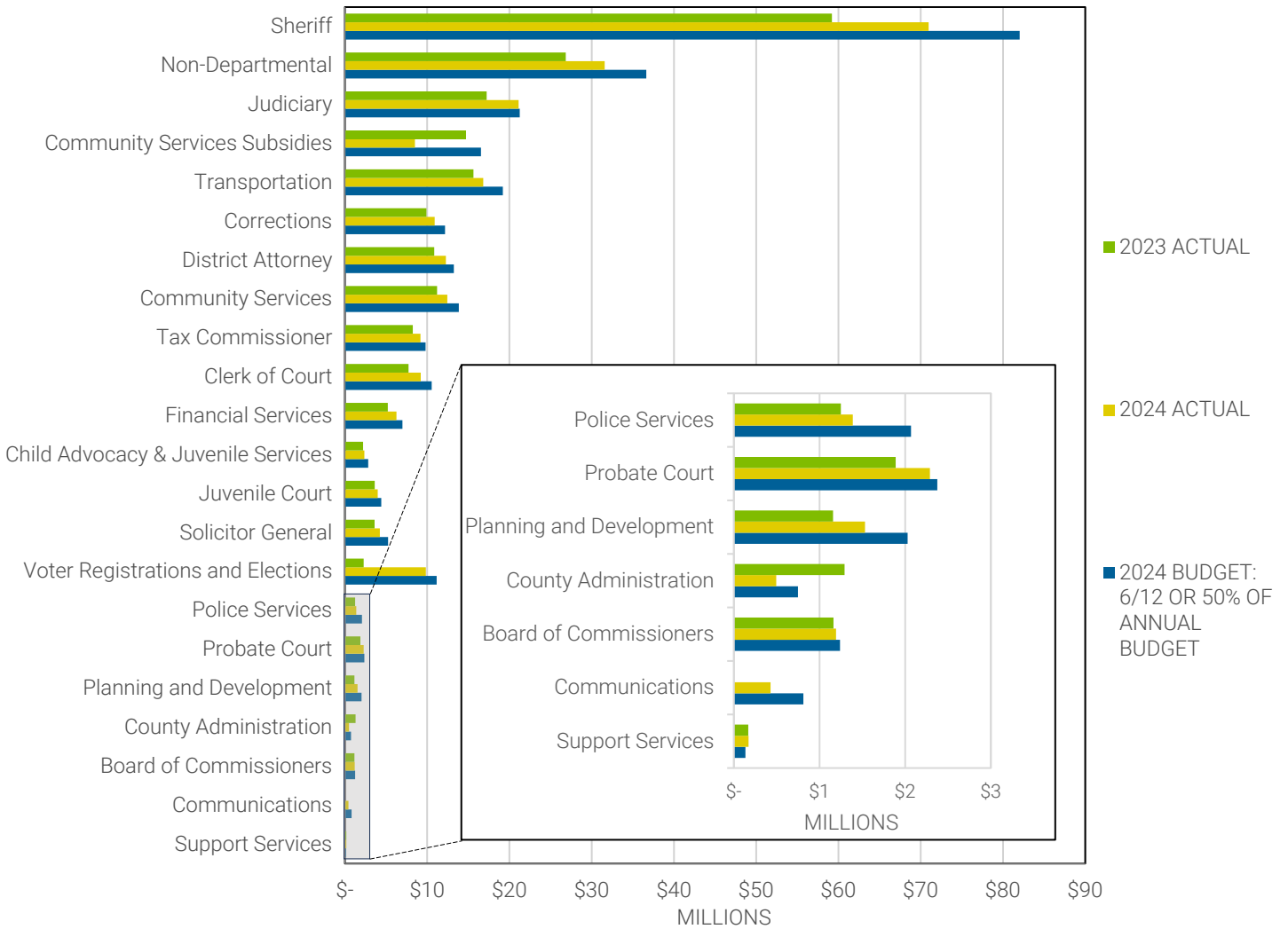
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

The main revenue source for the General Fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services revenue is another major revenue category in the General Fund. In the chart below, the yellow bars 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 June are up approximately \$276,000 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  
JUNE 2023– 2024 YTD EXPENDITURES



Sheriff's expenditures are approximately \$11.8 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 \$11.1 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 \$4.7 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 \$3.9 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 \$6.2 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 June 2024, the first quarter qualifying subsidy payments have been made, whereas in 2023, the first and second quarter payments had been made by this time.

Voter Registrations and Elections expenditures are up approximately \$7.6 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.

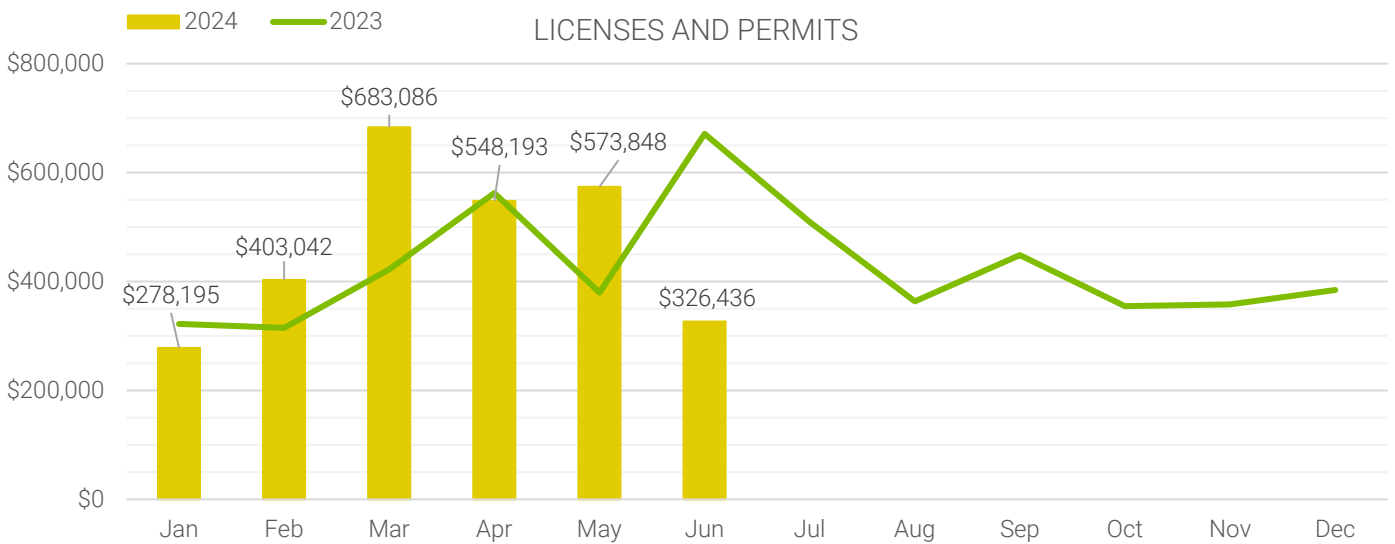
Communications had no prior year expenditures in the General Fund; Community Outreach transitioned from the County Administrator's office to Communications in August 2023.

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

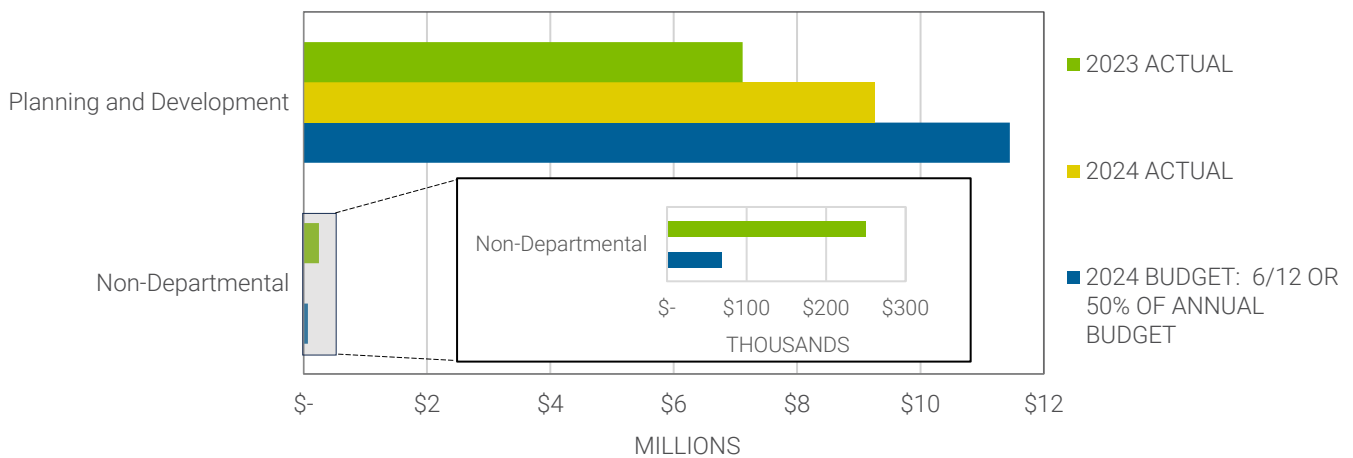
## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Development and Enforcement Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. The yellow bars represent 2024 monthly revenues, and the green line represents monthly collections for 2023. Through June, Licenses and Permits revenue is up approximately \$140,000 or 5 percent over the prior year. This is due to an increase in building permit fees.



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

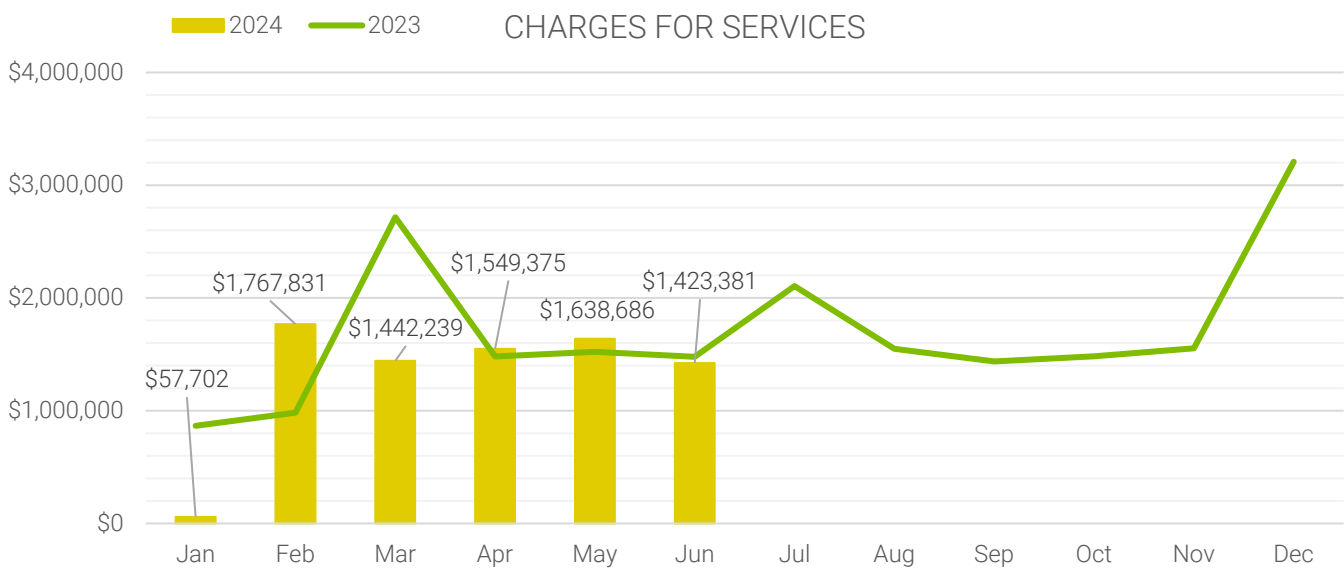


Non-Departmental expenses are down when compared to the same time last year as there is no monthly contribution to fund capital projects for the current year.

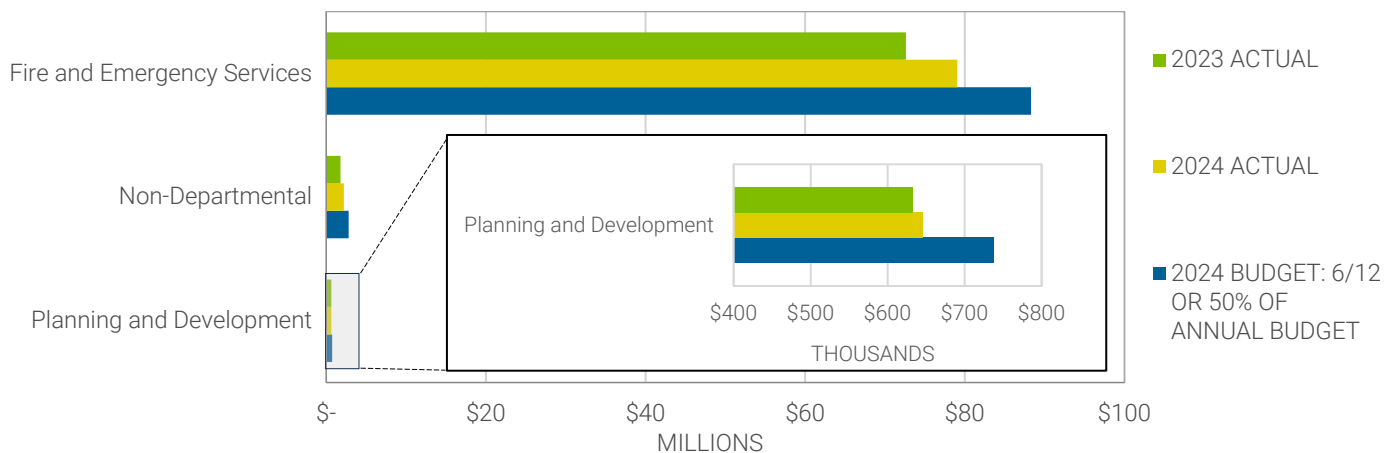
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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 later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. The yellow bars 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 \$1.2 million or 13 percent when compared to the same time last year. This is mainly attributed to payments in the previous year received from the state government to supplement Medicaid payments for ambulance services.



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

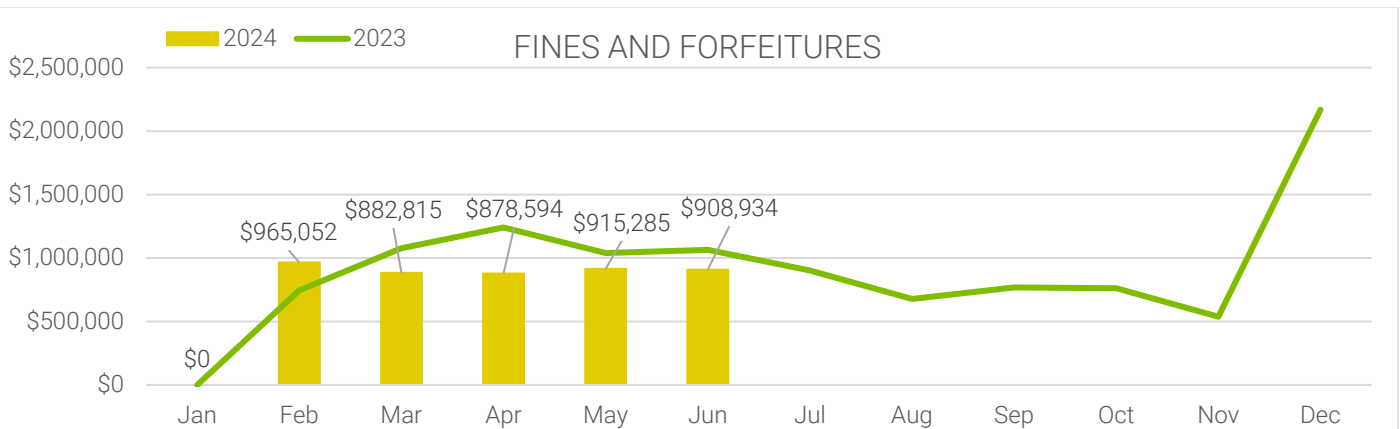




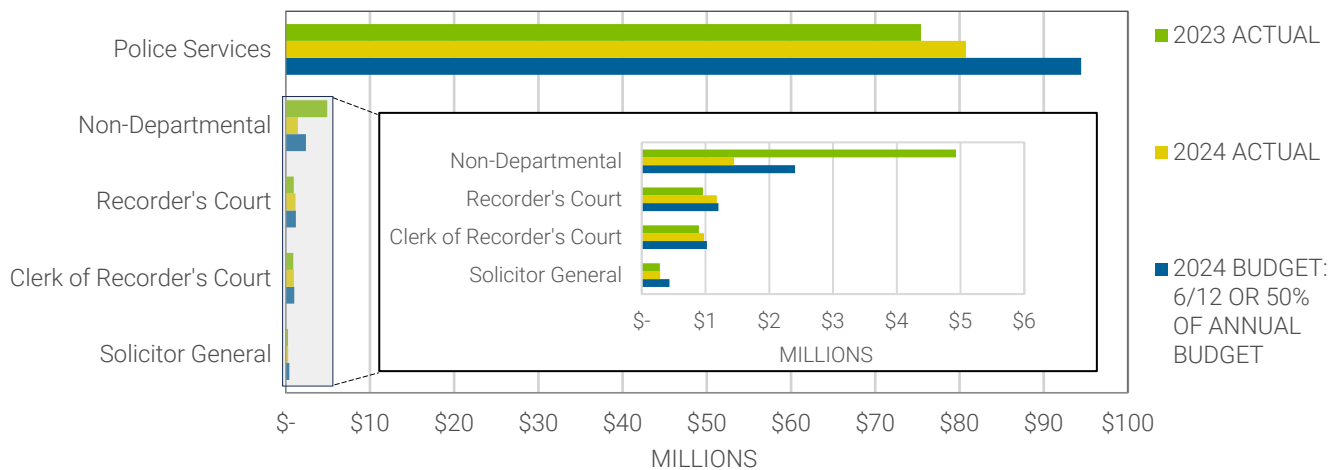
# POLICE SERVICES DISTRICT FUND (PAGE 17)

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

The main revenue source for the Police Services fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. The yellow bars 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 June, Fines and Forfeitures revenue is down approximately \$619,000 or 12 percent compared to the same period last year. Through June, 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  
JUNE 2023 - 2024 YTD EXPENDITURES



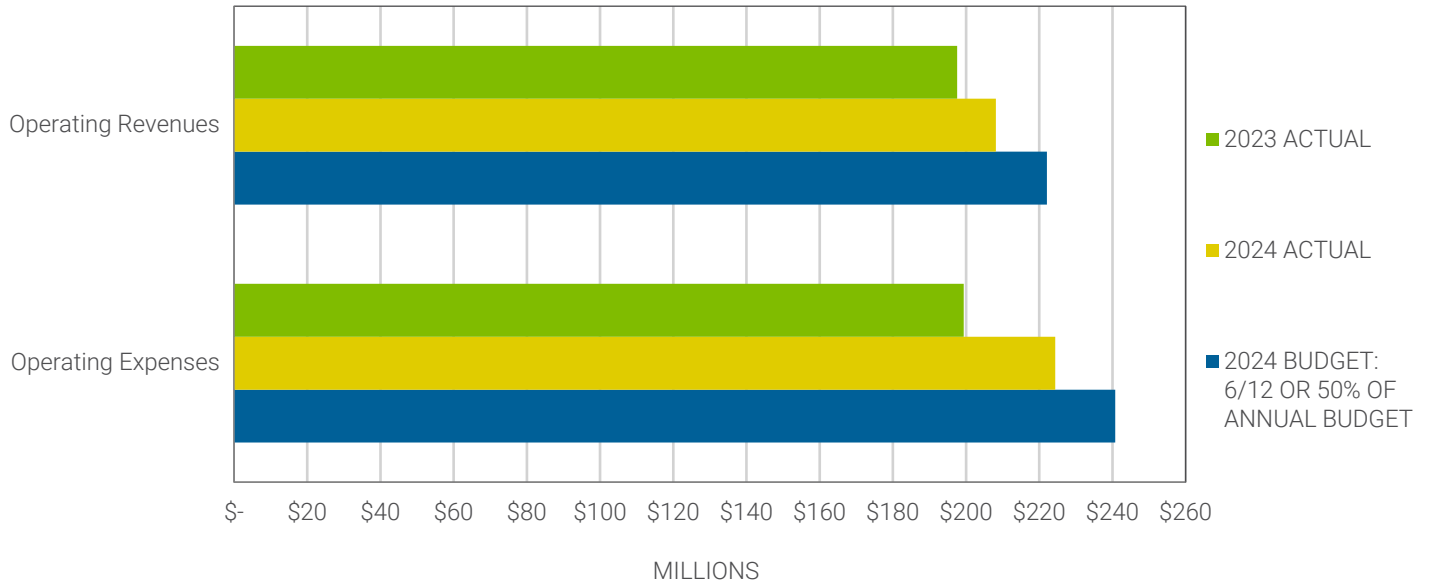
Police Services expenses are approximately \$13.7 million under budget due to vacancies and an annual equipment and license support contract which will be paid later this year.

Non-Departmental expenses are down approximately \$3.5 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  
JUNE 2023 - 2024 YTD REVENUES AND EXPENSES



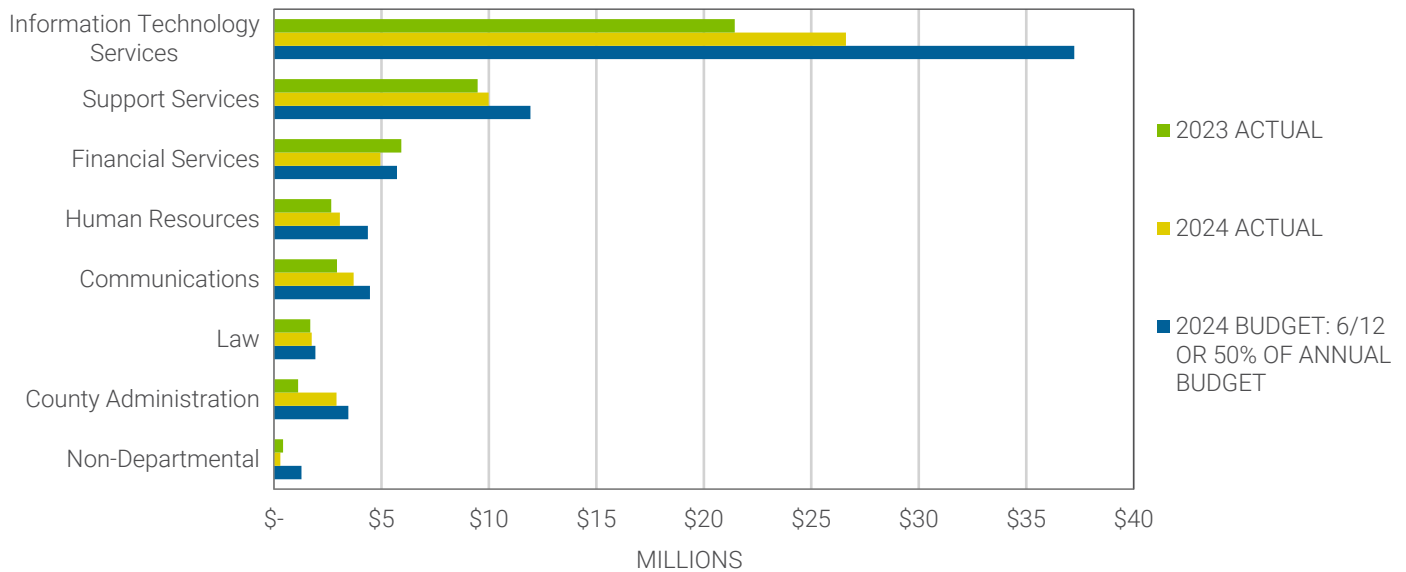
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$10.6 million, or 5 percent, compared to last year. This is primarily because year-to-date Charges for Services revenues had an increase attributed to the timing of billing cycles and new meter connections. Additionally, in 2023, bills were adjusted down for a prior year freeze event. Also, revenue from Contributions and Donations is up year to date due to an increase in meter permits sold as of June.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$25.0 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, repairs and maintenance, and water sanitation. However, expenses in the Water and Sewer Operating Fund are approximately \$16.4 million, or 7 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  
JUNE 2023 - 2024 YTD EXPENSES



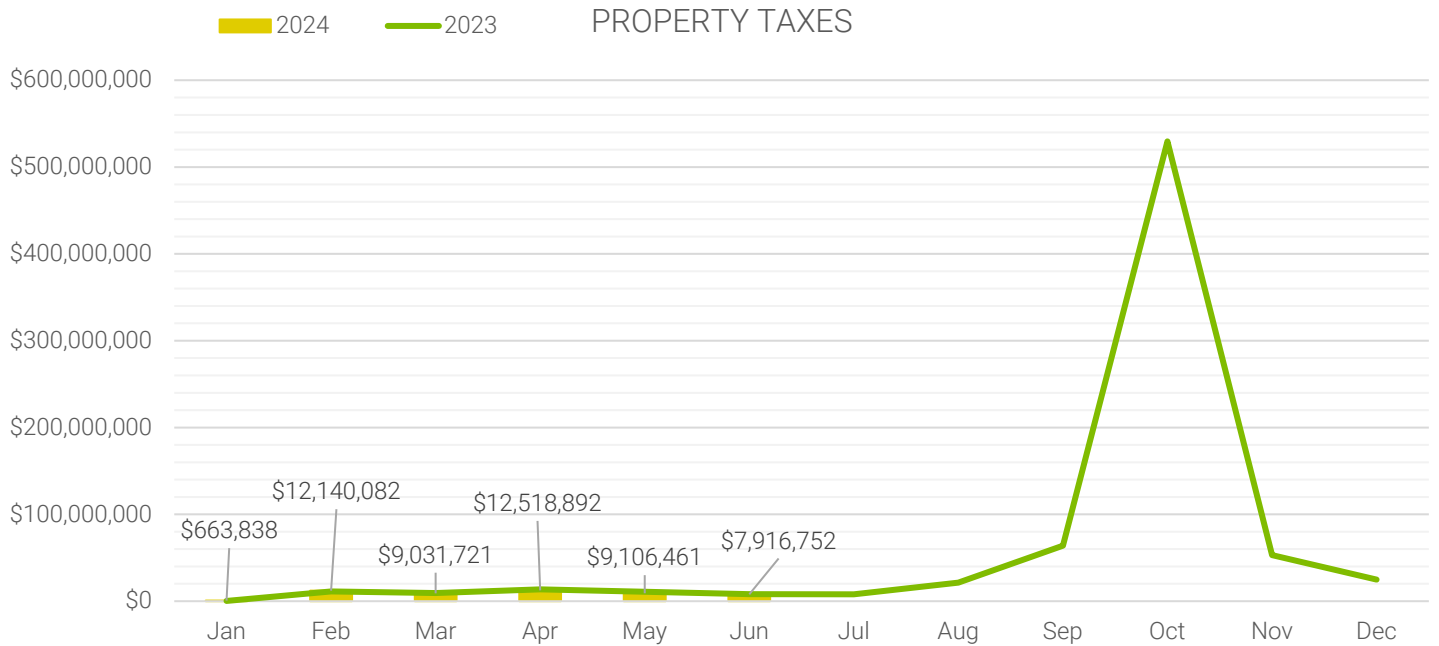
Information Technology Services' expenses are up approximately \$5.2 million or 24 percent when compared to the same time last year. This is primarily due to the timing of contract payments for license and support agreements and subscriptions and an increase in outsourcing services and industrial repairs contracted in 2024. However, expenses are under budget by approximately \$10.6 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 \$1.0 million or 16 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 June are down approximately \$2.1 million when compared to last year primarily due to a decrease in prior year property tax collections.

## Tax Digest Adjustments

In June, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$906,000 for tax years 2017 through 2023. These adjustments include a net increase of approximately \$1.7 million in real property assessed values and a net decrease of approximately \$746,000 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.

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 238,656,301	\$ 238,656,301	\$ 238,656,301			
Revenues:						
Taxes	\$ 457,114,667	\$ 457,114,667	\$ 67,842,222	14.84%	\$ 67,940,763	16.44%
Licenses and Permits	5,279,690	5,279,690	1,943,702	36.81%	1,902,437	36.14%
Intergovernmental	4,162,064	4,162,064	1,776,720	42.69%	1,639,268	40.85%
Charges for Services	34,658,485	34,658,485	8,583,867	24.77%	8,308,063	26.40%
Fines and Forfeitures	3,147,655	3,147,655	1,456,329	46.27%	1,317,598	41.16%
Investment Income	4,826,023	4,826,023	4,491,491	93.07%	3,757,240	320.08%
Contributions and Donations	105,950	105,950	8,081	7.63%	23,441	22.61%
Miscellaneous	1,834,120	1,834,120	1,366,626	74.51%	1,105,130	62.68%
Other Financing Sources	-	-	18,410	-	90,243	-
Revenues without Use of Fund Balance	511,128,654	511,128,654	87,487,448	17.12%	86,084,183	18.70%
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>\$ 87,487,448</b>	<b>15.90%</b>	<b>\$ 86,084,183</b>	<b>18.11%</b>
Appropriations:						
Board of Commissioners	\$ 2,477,975	\$ 2,477,975	\$ 1,191,890	48.10%	\$ 1,163,448	54.86%
Communications	1,216,032	1,216,032	428,655	35.25%	-	-
County Administration	1,497,677	1,497,677	494,047	32.99%	1,292,350	33.00%
Financial Services	13,988,004	13,988,004	6,271,276	44.83%	5,218,705	44.50%
Tax Commissioner	19,630,133	19,630,133	9,192,195	46.83%	8,249,945	44.84%
Transportation	38,406,186	38,406,186	16,818,651	43.79%	15,620,628	43.54%
Planning and Development	4,056,076	4,056,076	1,531,711	37.76%	1,157,883	47.64%
Police Services	4,136,071	4,136,071	1,387,914	33.56%	1,249,157	37.50%
Corrections	24,232,598	24,359,098	10,921,336	44.83%	9,917,823	44.70%
Community Services	27,682,093	27,682,093	12,456,728	45.00%	11,201,309	42.53%
Community Services Subsidies:						
Atlanta Regional Commission	1,295,618	1,295,618	898,991	69.39%	591,221	50.00%
Board of Health	2,500,000	2,500,000	625,000	25.00%	1,250,000	50.00%
Coalition for Health & Human Services	235,088	235,088	58,772	25.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	165,160	25.00%
Food Insecurity	150,000	150,000	835	0.56%	77,362	51.57%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
Healthcare Initiative	550,000	550,000	-	0.00%	-	0.00%
Homelessness Prevention	500,000	500,000	91,044	18.21%	-	0.00%
Library In-House Services	1,320,328	1,320,328	366,557	27.76%	492,973	40.08%
Library Subsidy	24,419,802	24,419,802	6,104,951	25.00%	11,450,748	50.00%
Mental Health	1,443,341	1,443,341	360,835	25.00%	521,671	50.00%
Total Community Services Subsidies	33,082,173	33,082,173	8,514,342	25.74%	14,674,035	46.79%
Voter Registrations and Elections	22,320,753	22,318,854	9,839,775	44.09%	2,281,116	35.64%
Juvenile Court	6,954,736	8,856,936	3,990,705	45.06%	3,619,360	49.48%

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Child Advocacy & Juvenile Services	5,622,277	5,656,027	2,368,401	41.87%	2,206,639	46.88%
Sheriff	162,411,937	164,050,437	70,952,869	43.25%	59,200,100	41.46%
Clerk of Court	21,098,723	21,098,723	9,220,832	43.70%	7,734,415	45.26%
Judiciary	34,704,738	42,505,318	21,118,662	49.68%	17,235,667	47.87%
Probate Court	4,512,766	4,748,986	2,288,635	48.19%	1,889,892	45.41%
District Attorney	26,476,721	26,476,721	12,280,308	46.38%	10,866,044	47.15%
Solicitor General	10,490,322	10,490,322	4,249,460	40.51%	3,608,917	38.85%
Support Services	268,503	268,503	171,683	63.94%	167,138	65.52%
Non-Departmental:						
Contingency	4,596,000	4,596,000	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	12,500	50.00%	450,000	50.00%
Contribution to Capital	37,580,135	37,582,034	18,791,017	50.00%	13,202,127	39.86%
Contribution to Local Transit	17,602,000	17,602,000	8,801,000	50.00%	9,250,000	50.00%
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	873,305	43.50%	832,930	48.66%
Partnership Gwinnett	500,000	500,000	300,000	60.00%	400,000	80.00%
Pauper Burial	175,000	175,000	57,200	32.69%	64,770	37.01%
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	1,533,589	45.88%	1,468,964	42.23%
Other Governmental Agencies	160,000	160,000	42,451	26.53%	49,389	42.95%
Other Miscellaneous	130,000	130,000	43,387	33.37%	124,426	60.99%
Total Non-Departmental	85,018,465	73,282,614	31,574,449	43.09%	26,842,606	40.38%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 550,284,959</b>	<b>\$ 550,284,959</b>	<b>\$ 237,264,524</b>	<b>43.12%</b>	<b>\$ 205,397,177</b>	<b>43.22%</b>
Projected Fund Balance December 31	\$ 199,499,996	\$ 199,499,996				
Fund Balance as of Report Date			\$ 88,879,225			

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 15,932,208	\$ 15,932,208	\$ 15,932,208			
Revenues:						
Taxes	\$ 12,071,773	\$ 12,071,773	\$ 370,995	3.07%	\$ 429,503	4.01%
Licenses and Permits	4,930,950	4,930,950	2,812,799	57.04%	2,672,991	54.18%
Intergovernmental	49,000	49,000	25,803	52.66%	24,174	53.72%
Charges for Services	1,080,800	1,080,800	429,163	39.71%	371,037	37.02%
Investment Income	298,397	298,397	327,722	109.83%	280,151	271.44%
Revenues without Use of Fund Balance	18,430,920	18,430,920	3,966,482	21.52%	3,777,856	22.48%
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>\$ 3,966,482</b>	<b>17.22%</b>	<b>\$ 3,777,856</b>	<b>20.85%</b>
Appropriations:						
Planning and Development	\$ 22,894,910	\$ 22,894,910	\$ 9,261,873	40.45%	\$ 7,116,830	40.67%
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%	250,000	46.64%
Total Non-Departmental	138,000	138,000	-	0.00%	250,000	40.65%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,032,910</b>	<b>\$ 23,032,910</b>	<b>\$ 9,261,873</b>	<b>40.21%</b>	<b>\$ 7,366,830</b>	<b>40.67%</b>
Projected Fund Balance December 31	\$ 11,330,218	\$ 11,330,218				
Fund Balance as of Report Date			\$ 10,636,817			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Fire and EMS District Fund (102)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 92,164,081	\$ 92,164,081	\$ 92,164,081			
Revenues:						
Taxes	\$ 163,473,702	\$ 163,473,702	\$ 5,176,498	3.17%	\$ 5,810,648	4.05%
Licenses and Permits	1,130,500	1,130,500	528,046	46.71%	557,041	52.06%
Intergovernmental	631,000	666,939	371,391	55.69%	342,593	58.66%
Charges for Services	17,066,710	17,066,710	7,879,214	46.17%	9,047,500	55.55%
Investment Income	1,482,319	1,482,319	1,835,889	123.85%	1,413,309	407.87%
Contributions and Donations	-	-	1,095	-	500	-
Miscellaneous	3,000	3,000	6,678	222.60%	17,308	576.93%
TOTAL REVENUES	<u>\$ 183,787,231</u>	<u>\$ 183,823,170</u>	<u>\$ 15,798,811</u>	8.59%	<u>\$ 17,188,899</u>	9.95%
Appropriations:						
Planning and Development	\$ 1,475,343	\$ 1,475,343	\$ 645,863	43.78%	\$ 632,636	44.30%
Fire and Emergency Services	176,595,243	176,595,243	79,053,615	44.77%	72,611,707	43.57%
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	2,195,398	45.85%	1,785,401	45.59%
Total Non-Departmental	<u>5,612,796</u>	<u>5,612,796</u>	<u>2,195,398</u>	39.11%	<u>1,785,401</u>	38.38%
Appropriations without Contribution to Fund Balance	183,683,382	183,683,382	81,894,876	44.58%	75,029,744	43.44%
Contribution to Fund Balance	103,849	139,788	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 183,787,231</u>	<u>\$ 183,823,170</u>	<u>\$ 81,894,876</u>	44.55%	<u>\$ 75,029,744</u>	43.44%
Projected Fund Balance December 31	\$ 92,267,930	\$ 92,303,869				
Fund Balance as of Report Date			\$ 26,068,016			



# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 483,834	\$ 483,834	\$ 483,834			
Revenues:						
Investment Income	\$ 19,400	\$ 19,400	\$ 13,112	67.59%	\$ 7,355	136.76%
Revenues without Use of Fund Balance	19,400	19,400	13,112	67.59%	7,355	136.76%
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>\$ 13,112</b>	<b>14.00%</b>	<b>\$ 7,355</b>	<b>9.52%</b>
Appropriations:						
Loganville EMS	\$ 93,689	\$ 93,689	\$ 894	0.95%	\$ 749	0.97%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 93,689</b>	<b>\$ 93,689</b>	<b>\$ 894</b>	<b>0.95%</b>	<b>\$ 749</b>	<b>0.97%</b>
Projected Fund Balance December 31	\$ 409,545	\$ 409,545				
Fund Balance as of Report Date			\$ 496,052			

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 118,174,427	\$ 118,174,427	\$ 118,174,427			
Revenues:						
Taxes	\$ 119,456,094	\$ 119,456,094	\$ 3,788,405	3.17%	\$ 4,243,002	3.98%
Insurance Premium Taxes	60,204,000	60,204,000	-	0.00%	-	0.00%
Intergovernmental	298,000	298,000	243,291	81.64%	235,835	85.45%
Charges for Services	1,145,000	1,145,000	513,852	44.88%	527,217	26.35%
Fines and Forfeitures	13,044,307	13,044,307	4,550,681	34.89%	5,169,212	38.16%
Investment Income	1,897,517	1,897,517	2,227,155	117.37%	1,590,438	308.83%
Miscellaneous	443,710	446,210	177,851	39.86%	307,954	64.51%
Revenues without Use of Fund Balance	196,488,628	196,491,128	11,501,235	5.85%	12,073,658	6.89%
Use of Fund Balance	2,518,241	2,515,741	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 199,006,869</b>	<b>\$ 199,006,869</b>	<b>\$ 11,501,235</b>	<b>5.78%</b>	<b>\$ 12,073,658</b>	<b>6.33%</b>
Appropriations:						
Police Services	\$ 188,778,730	\$ 188,878,730	\$ 80,774,721	42.77%	\$ 75,427,470	43.20%
Recorder's Court	2,119,970	2,407,570	1,176,691	48.87%	959,833	48.26%
Solicitor General	867,836	867,836	289,240	33.33%	283,912	32.88%
Clerk of Recorder's Court	2,042,298	2,042,298	977,958	47.89%	896,061	45.42%
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	1,447,668	37.48%	4,928,751	47.37%
Total Non-Departmental	5,198,035	4,810,435	1,447,668	30.09%	4,928,751	43.88%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 199,006,869</b>	<b>\$ 199,006,869</b>	<b>\$ 84,666,277</b>	<b>42.54%</b>	<b>\$ 82,496,026</b>	<b>43.27%</b>
Projected Fund Balance December 31	\$ 115,656,186	\$ 115,658,686				
Fund Balance as of Report Date			\$ 45,009,384			

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 26,754,529	\$ 26,754,529	\$ 26,754,529			
Revenues:						
Taxes	\$ 51,603,419	\$ 51,603,419	\$ 1,597,202	3.10%	\$ 1,829,619	4.01%
Intergovernmental	197,000	197,000	354,738	180.07%	142,911	78.52%
Charges for Services	4,358,930	4,358,930	2,497,901	57.31%	2,420,902	55.71%
Investment Income	708,103	708,103	570,255	80.53%	519,835	401.84%
Contributions and Donations	29,171	29,171	365	1.25%	33,597	98.89%
Miscellaneous	2,692,576	2,692,576	1,715,986	63.73%	1,904,887	77.86%
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>\$ 6,736,447</b>	<b>11.30%</b>	<b>\$ 6,851,751</b>	<b>12.99%</b>
Appropriations:						
Community Services	\$ 56,149,446	\$ 56,149,446	\$ 24,764,979	44.11%	\$ 22,316,775	44.73%
Support Services	40,140	40,140	12,737	31.73%	21,044	59.38%
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	392,613	37.10%	314,972	34.50%
Total Non-Departmental	1,185,227	1,185,227	392,613	33.13%	314,972	30.70%
Appropriations without Contribution to Fund Balance	57,374,813	57,374,813	25,170,329	43.87%	22,652,791	44.46%
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>\$ 25,170,329</b>	<b>42.22%</b>	<b>\$ 22,652,791</b>	<b>42.95%</b>
Projected Fund Balance December 31	\$ 28,990,845	\$ 28,990,845				
Fund Balance as of Report Date			\$ 8,320,647			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 15,890,936	\$ 15,890,936	\$ 15,890,936			
Revenues:						
Taxes	\$ 14,541,022	\$ 14,541,022	\$ 489,782	3.37%	\$ 546,264	4.07%
Intergovernmental	59,000	59,000	31,645	53.64%	29,984	54.52%
Investment Income	194,000	194,000	401,309	206.86%	283,547	-
Revenues without Use of Fund Balance	14,794,022	14,794,022	922,736	6.24%	859,795	6.38%
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>\$ 922,736</b>	<b>4.37%</b>	<b>\$ 859,795</b>	<b>4.75%</b>
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 21,092,775	\$ 21,092,775	\$ 8,110,457	38.45%	\$ 3,509,154	19.37%
Total Non-Departmental	21,092,775	21,092,775	8,110,457	38.45%	3,509,154	19.37%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 21,092,775</b>	<b>\$ 21,092,775</b>	<b>\$ 8,110,457</b>	<b>38.45%</b>	<b>\$ 3,509,154</b>	<b>19.37%</b>
Projected Fund Balance December 31	\$ 9,592,183	\$ 9,592,183				
Fund Balance as of Report Date			\$ 8,703,215			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 7,483,783	\$ 7,483,783	\$ 7,483,783			
Revenues:						
Taxes	\$ -	\$ -	\$ 243,093	-	\$ 86,706	-
Investment Income	192,208	192,208	183,738	95.59%	109,919	-
Miscellaneous	-	-	-	-	10,000	-
TOTAL REVENUES	\$ 192,208	\$ 192,208	\$ 426,831	222.07%	\$ 206,625	-
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			\$ 7,899,833			

# 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			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 8,088,760	\$ 8,088,760	\$ 8,088,760			
Revenues:						
Taxes	\$ -	\$ -	\$ 111,549	-	\$ 265,287	-
Investment Income	182,651	182,651	183,001	100.19%	92,980	-
TOTAL REVENUES	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ 294,550</u>	161.26%	<u>\$ 358,267</u>	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	82,651	82,651	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 8,171,411	\$ 8,171,411				
Fund Balance as of Report Date			\$ 8,383,310			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 24,880,486	\$ 24,880,486	\$ 24,880,486			
Revenues:						
Taxes	\$ -	\$ -	\$ 394,761	-	\$ 415,369	-
Investment Income	755,409	755,409	595,333	78.81%	391,770	-
TOTAL REVENUES	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ 990,094</u>	131.07%	<u>\$ 807,139</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			\$ 25,870,580			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 2,641,770	\$ 2,641,770	\$ 2,641,770			
Revenues:						
Taxes	\$ -	\$ -	\$ 42,062	-	\$ 33,603	-
Investment Income	57,109	57,109	60,150	105.32%	11,894	-
Revenues without Use of Fund Balance	57,109	57,109	102,212	178.98%	45,497	-
Use of Fund Balance	42,891	42,891	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 102,212</u>	102.21%	<u>\$ 45,497</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			\$ 2,743,982			



# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 5,189,359	\$ 5,189,359	\$ 5,189,358			
Revenues:						
Taxes	\$ -	\$ -	\$ 39,273	-	\$ 7,744	-
Investment Income	146,237	146,237	118,294	80.89%	87,805	-
TOTAL REVENUES	\$ 146,237	\$ 146,237	\$ 157,567	107.75%	\$ 95,549	-
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			\$ 5,346,925			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 7,544,394	\$ 7,544,394	\$ 7,544,394			
Revenues:						
Taxes	\$ -	\$ -	\$ 38,280	-	\$ 197,839	-
Investment Income	111,128	111,128	111,999	100.78%	87,650	-
Revenues without Use of Fund Balance	111,128	111,128	150,279	135.23%	285,489	-
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>\$ 150,279</u>	5.99%	<u>\$ 285,489</u>	6.46%
Appropriations:						
Planning and Development	\$ 2,509,525	\$ 2,509,525	\$ 4,694	0.19%	\$ 1,273,453	28.82%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,509,525</u>	<u>\$ 2,509,525</u>	<u>\$ 4,694</u>	0.19%	<u>\$ 1,273,453</u>	28.82%
Projected Fund Balance December 31	\$ 5,145,997	\$ 5,145,997				
Fund Balance as of Report Date			\$ 7,689,979			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 168,111	\$ 168,111	\$ 168,111			
Revenues:						
Investment Income	\$ -	\$ -	\$ 105,306	-	\$ 141,260	-
Other Financing Sources	2,501,525	2,501,525	372	0.01%	1,250,763	50.00%
<b>TOTAL REVENUES</b>	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 105,678</u>	4.22%	<u>\$ 1,392,023</u>	55.65%
Appropriations:						
Debt Service	\$ 2,501,525	\$ 2,501,525	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 168,111	\$ 168,111				
Fund Balance as of Report Date			\$ 273,789			

# 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			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 468,808	\$ 468,808	\$ 468,807			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 2,685	1.68%	\$ 2,204	1.55%
Investment Income	25,016	25,016	11,964	47.83%	11,265	170.17%
Revenues without Use of Fund Balance	185,016	185,016	14,649	7.92%	13,469	9.06%
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>\$ 14,649</b>	<b>3.17%</b>	<b>\$ 13,469</b>	<b>2.53%</b>
Appropriations:						
Transportation	\$ 462,665	\$ 462,665	\$ 149,615	32.34%	\$ 160,277	30.12%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 462,665</b>	<b>\$ 462,665</b>	<b>\$ 149,615</b>	<b>32.34%</b>	<b>\$ 160,277</b>	<b>30.12%</b>
Projected Fund Balance December 31	\$ 191,159	\$ 191,159				
Fund Balance as of Report Date			\$ 333,841			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 3,072,526	\$ 3,072,526	\$ 3,072,526			
Revenues:						
Charges for Services	\$ 10,000,000	\$ 10,010,842	\$ 150,096	1.50%	\$ 123,148	1.34%
Investment Income	-	-	57,815	-	32,963	-
Miscellaneous	-	-	15,204	-	38,441	-
Revenues without Use of Fund Balance	10,000,000	10,010,842	223,115	2.23%	194,552	2.12%
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>\$ 223,115</b>	<b>2.19%</b>	<b>\$ 194,552</b>	<b>2.12%</b>
Appropriations:						
Transportation	\$ 10,170,252	\$ 10,181,094	\$ 3,890,891	38.22%	\$ 3,758,354	43.20%
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>\$ 3,890,891</b>	<b>38.18%</b>	<b>\$ 3,758,354</b>	<b>40.91%</b>
Projected Fund Balance December 31	\$ 2,892,274	\$ 2,892,274				
Fund Balance as of Report Date			\$ (595,250)			

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 6,758,824	\$ 6,758,824	\$ 6,758,824			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 254,340	27.35%	\$ 215,399	23.16%
Investment Income	-	-	30,909	-	15,640	-
Revenues without Use of Fund Balance	930,078	930,078	285,249	30.67%	231,039	24.84%
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>\$ 285,249</b>	<b>19.02%</b>	<b>\$ 231,039</b>	<b>15.40%</b>
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 18,607	1.24%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 18,607</b>	<b>1.24%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 6,188,902	\$ 6,188,902				
Fund Balance as of Report Date			\$ 7,025,466			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 391,998	\$ 391,998	\$ 391,998			
Revenues:						
Charges for Services	\$ 113,500	\$ 113,500	\$ 74,438	65.58%	\$ 58,167	41.25%
Miscellaneous	8,500	8,500	4,635	54.53%	5,889	36.81%
TOTAL REVENUES	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 79,073</u>	64.81%	<u>\$ 64,056</u>	40.80%
Appropriations:						
Corrections	\$ 102,229	\$ 102,229	\$ 41,770	40.86%	\$ 20,287	19.53%
Appropriations without Contribution to Fund Balance	102,229	102,229	41,770	40.86%	20,287	19.53%
Contribution to Fund Balance	19,771	19,771	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 41,770</u>	34.24%	<u>\$ 20,287</u>	12.92%
Projected Fund Balance December 31	\$ 411,769	\$ 411,769				
Fund Balance as of Report Date			\$ 429,301			

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 431,246	\$ 431,246	\$ 431,246			
Revenues:						
Fines and Forfeitures	\$ 584,469	\$ 584,469	\$ 276,917	47.38%	\$ 264,580	45.00%
Investment Income	-	-	2,624	-	2,161	-
Revenues without Use of Fund Balance	584,469	584,469	279,541	47.83%	266,741	45.37%
Use of Fund Balance	158,358	158,358	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 742,827</b>	<b>\$ 742,827</b>	<b>\$ 279,541</b>	<b>37.63%</b>	<b>\$ 266,741</b>	<b>36.95%</b>
Appropriations:						
District Attorney	\$ 361,348	\$ 361,348	\$ 171,926	47.58%	\$ 160,274	45.85%
Solicitor General	371,479	371,479	138,089	37.17%	104,549	28.85%
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>\$ 742,827</b>	<b>\$ 742,827</b>	<b>\$ 310,015</b>	<b>41.73%</b>	<b>\$ 264,823</b>	<b>36.68%</b>
Projected Fund Balance December 31	\$ 272,888	\$ 272,888				
Fund Balance as of Report Date			\$ 400,772			



# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 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>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 450</b>	<b>0.33%</b>
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 12,088	8.95%	\$ 45,781	33.91%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 12,088</b>	<b>8.95%</b>	<b>\$ 45,781</b>	<b>33.91%</b>
Projected Fund Balance December 31	\$ 67,374	\$ 67,374				
Fund Balance as of Report Date			\$ 190,286			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## DA Special State Fund (083)

The District Attorney Special State Fund accounts for revenues resulting from the confiscation of assets or funds resulting from legal actions related to unlawful activities. In accordance with State Law, the Gwinnett County District Attorney's office is entitled to 10% of the funds obtained through civil forfeiture proceedings. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against state guidelines.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 2,971	\$ 2,971	\$ 2,971			
Revenues:						
Fines and Forfeitures	\$ -	\$ 7,042	\$ 21,670	307.73%	\$ -	-
Revenues without Use of Fund Balance	-	7,042	21,670	307.73%	-	-
Use of Fund Balance	2,200	2,200	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,200</b>	<b>\$ 9,242</b>	<b>\$ 21,670</b>	<b>234.47%</b>	<b>\$ -</b>	<b>-</b>
Appropriations:						
District Attorney	\$ 2,200	\$ 9,242	\$ -	0.00%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,200</b>	<b>\$ 9,242</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 771	\$ 771				
Fund Balance as of Report Date			\$ 24,641			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 39,494,828	\$ 39,494,828	\$ 39,494,828			
Revenues:						
Charges for Services	\$ 23,723,700	\$ 23,723,700	\$ 8,114,798	34.21%	\$ 7,872,076	34.03%
Investment Income	1,633,507	1,633,507	756,989	46.34%	502,441	138.96%
Revenues without Use of Fund Balance	25,357,207	25,357,207	8,871,787	34.99%	8,374,517	35.65%
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>\$ 8,871,787</b>	<b>29.85%</b>	<b>\$ 8,374,517</b>	<b>31.21%</b>
Appropriations:						
Police Services	\$ 26,217,862	\$ 26,217,862	\$ 10,715,184	40.87%	\$ 9,176,197	39.20%
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>\$ 12,148,076</b>	<b>40.87%</b>	<b>\$ 10,572,340</b>	<b>39.40%</b>
Projected Fund Balance December 31	\$ 35,129,389	\$ 35,129,389				
Fund Balance as of Report Date			\$ 36,218,539			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 282,932	\$ 282,932	\$ 282,932			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 25,621	85.40%	\$ 28,639	95.46%
Revenues without Use of Fund Balance	30,000	30,000	25,621	85.40%	28,639	95.46%
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>\$ 25,621</b>	<b>46.50%</b>	<b>\$ 28,639</b>	<b>51.98%</b>
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 20,790	37.73%	\$ 11,955	21.70%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 20,790</b>	<b>37.73%</b>	<b>\$ 11,955</b>	<b>21.70%</b>
Projected Fund Balance December 31	\$ 257,832	\$ 257,832				
Fund Balance as of Report Date			\$ 287,763			

# 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			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 2,162,879	\$ 2,162,879	\$ 2,162,879			
Revenues:						
Investment Income	\$ -	\$ -	\$ 57,640	-	\$ 31,747	-
Miscellaneous	-	-	1,357,010	-	183,641	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,414,650	-	\$ 215,388	-
Appropriations:						
Projected Fund Balance December 31	\$ 2,162,879	\$ 2,162,879				
Fund Balance as of Report Date			\$ 3,577,529			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 1,074,875	\$ 1,074,875	\$ 1,074,875			
Revenues:						
Fines and Forfeitures	\$ -	\$ 110,842	\$ 110,842	100.00%	\$ 28,302	100.00%
Revenues without Use of Fund Balance	-	110,842	110,842	100.00%	28,302	100.00%
Use of Fund Balance	278,127	167,285	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 278,127</b>	<b>\$ 278,127</b>	<b>\$ 110,842</b>	<b>39.85%</b>	<b>\$ 28,302</b>	<b>9.36%</b>
Appropriations:						
Police Services	\$ 278,127	\$ 278,127	\$ -	0.00%	\$ 9,706	3.21%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 278,127</b>	<b>\$ 278,127</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 9,706</b>	<b>3.21%</b>
Projected Fund Balance December 31	\$ 796,748	\$ 907,590				
Fund Balance as of Report Date			\$ 1,185,717			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 979,322	\$ 979,322	\$ 979,322			
Revenues:						
Fines and Forfeitures	\$ -	\$ 173,465	\$ 173,465	100.00%	\$ 244,543	101.19%
Revenues without Use of Fund Balance	-	173,465	173,465	100.00%	244,543	101.19%
Use of Fund Balance	95,000	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 95,000</b>	<b>\$ 173,465</b>	<b>\$ 173,465</b>	100.00%	<b>\$ 244,543</b>	47.68%
Appropriations:						
Police Services	\$ 95,000	\$ 95,000	\$ 25,240	26.57%	\$ 136,135	26.54%
Appropriations without Contribution to Fund Balance	95,000	95,000	25,240	26.57%	136,135	26.54%
Contribution to Fund Balance	-	78,465	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 95,000</b>	<b>\$ 173,465</b>	<b>\$ 25,240</b>	14.55%	<b>\$ 136,135</b>	26.54%
Projected Fund Balance December 31	\$ 884,322	\$ 1,057,787				
Fund Balance as of Report Date			\$ 1,127,547			



# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 4,466,006	\$ 4,466,006	\$ 4,466,006			
Revenues:						
Charges for Services	\$ 1,152,609	\$ 1,152,609	\$ 463,148	40.18%	\$ 200,764	36.33%
Investment Income	151,837	151,837	94,264	62.08%	49,229	-
TOTAL REVENUES	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 557,412</u>	42.73%	<u>\$ 249,993</u>	36.14%
Appropriations:						
Sheriff	\$ 509,345	\$ 509,345	\$ 143,035	28.08%	\$ 120,439	17.41%
Appropriations without Contribution to Fund Balance	509,345	509,345	143,035	28.08%	120,439	17.41%
Contribution to Fund Balance	795,101	795,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 143,035</u>	10.97%	<u>\$ 120,439</u>	17.41%
Projected Fund Balance December 31	\$ 5,261,107	\$ 5,261,107				
Fund Balance as of Report Date			\$ 4,880,383			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 604,462	\$ 604,462	\$ 604,462			
Revenues:						
Fines and Forfeitures	\$ -	\$ 44,516	\$ 45,005	101.10%	\$ 38,134	100.00%
Revenues without Use of Fund Balance	-	44,516	45,005	101.10%	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>\$ 394,516</b>	<b>\$ 45,005</b>	<b>11.41%</b>	<b>\$ 38,134</b>	<b>21.41%</b>
Appropriations:						
Sheriff	\$ 350,000	\$ 394,516	\$ -	0.00%	\$ 95,687	53.72%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 350,000</b>	<b>\$ 394,516</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 95,687</b>	<b>53.72%</b>
Projected Fund Balance December 31	\$ 254,462	\$ 254,462				
Fund Balance as of Report Date			\$ 649,467			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 198,797	\$ 198,797	\$ 198,797			
Revenues:						
Fines and Forfeitures	\$ -	\$ 133,453	\$ 133,453	100.00%	\$ 69,653	102.48%
Investment Income	-	-	2,916	-	985	-
Revenues without Use of Fund Balance	-	133,453	136,369	102.19%	70,638	103.93%
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>\$ 136,369</b>	<b>67.03%</b>	<b>\$ 70,638</b>	<b>51.20%</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			\$ 257,088			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Stadium Fund (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are receipted one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenues from ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur biannually in January and July.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 3,992,534	\$ 3,992,534	\$ 3,992,534			
Revenues:						
Taxes	\$ 1,109,000	\$ 1,109,000	\$ 398,925	35.97%	\$ 496,119	61.71%
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	72,299	124.23%	37,450	301.72%
TOTAL REVENUES	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 1,439,273</u>	50.93%	<u>\$ 1,422,469</u>	59.98%
Appropriations:						
Stadium Operations	\$ 2,225,544	\$ 2,225,544	\$ 1,756,832	78.94%	\$ 1,727,481	78.46%
Appropriations without Contribution to Fund Balance	2,225,544	2,225,544	1,756,832	78.94%	1,727,481	78.46%
Contribution to Fund Balance	600,543	600,543	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 1,756,832</u>	62.16%	<u>\$ 1,727,481</u>	72.85%
Projected Fund Balance December 31	\$ 4,593,077	\$ 4,593,077				
Fund Balance as of Report Date			\$ 3,674,975			

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 643,201	\$ 643,201	\$ 643,201			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 200,000	\$ 193,504	96.75%	\$ 39,420	262.80%
Investment Income	-	-	11,598	-	9,550	-
Revenues without Use of Fund Balance	15,000	200,000	205,102	102.55%	48,970	326.47%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 285,000</b>	<b>\$ 205,102</b>	<b>71.97%</b>	<b>\$ 48,970</b>	<b>48.97%</b>
Appropriations:						
Planning and Development	\$ 100,000	\$ 285,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 285,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 558,201	\$ 558,201				
Fund Balance as of Report Date			\$ 848,303			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Fund Balance January 1	\$ 28,273,077	\$ 28,273,077	\$ 28,273,077			
Revenues:						
Taxes	\$ 14,039,000	\$ 14,039,000	\$ 5,845,725	41.64%	\$ 6,199,692	53.31%
Charges for Services	1,000	1,000	-	0.00%	168	16.80%
Investment Income	510,000	510,000	458,000	89.80%	339,467	223.97%
Miscellaneous	45,119	45,119	-	0.00%	-	-
Revenues without Use of Fund Balance	14,595,119	14,595,119	6,303,725	43.19%	6,539,327	55.51%
Use of Fund Balance	4,137,450	4,137,450	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,732,569	\$ 18,732,569	\$ 6,303,725	33.65%	\$ 6,539,327	42.54%
Appropriations:						
Facility Debt	\$ 13,679,929	\$ 13,679,929	\$ 2,767,464	20.23%	\$ 2,803,643	24.81%
Tourism	5,052,640	5,052,640	2,504,977	49.58%	2,126,171	52.24%
TOTAL APPROPRIATIONS	\$ 18,732,569	\$ 18,732,569	\$ 5,272,441	28.15%	\$ 4,929,814	32.07%
Projected Fund Balance December 31	\$ 24,135,627	\$ 24,135,627				
Fund Balance as of Report Date			\$ 29,304,361			

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 1,250,731	\$ 1,250,731	\$ 1,250,731			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 96,176	64.12%	\$ 90,363	54.11%
Investment Income	51,460	51,460	28,893	56.15%	14,588	-
Miscellaneous	975,000	975,000	637,099	65.34%	583,399	73.85%
Other Financing Sources	25,000	25,000	12,500	50.00%	450,000	50.00%
Revenues without Use of Net Position	1,201,460	1,201,460	774,668	64.48%	1,138,350	61.30%
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>\$ 774,668</b>	<b>40.01%</b>	<b>\$ 1,138,350</b>	<b>50.02%</b>
Appropriations:						
Transportation*	\$ 1,925,306	\$ 1,925,306	\$ 806,791	41.90%	\$ 918,296	40.53%
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>\$ 806,791</b>	<b>41.67%</b>	<b>\$ 918,296</b>	<b>40.35%</b>
Projected Net Position December 31	\$ 515,885	\$ 515,885				
Net Position as of Report Date			\$ 1,218,608			

\* 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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 13,246,441	\$ 13,246,441	\$ 13,246,441			
Revenues:						
Investment Income	\$ 188,078	\$ 188,078	\$ 144,204	76.67%	\$ 125,634	-
Miscellaneous	3,553,105	3,553,105	1,345,951	37.88%	3,562,694	69.84%
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	1,490,155	19.76%	4,426,884	60.63%
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>\$ 1,490,155</u>	15.56%	<u>\$ 4,426,884</u>	46.43%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,578,194	\$ 9,578,194	\$ 1,526,510	15.94%	\$ 2,074,903	21.76%
Total Non-Departmental	9,578,194	9,578,194	1,526,510	15.94%	2,074,903	21.76%
TOTAL APPROPRIATIONS	<u>\$ 9,578,194</u>	<u>\$ 9,578,194</u>	<u>\$ 1,526,510</u>	15.94%	<u>\$ 2,074,903</u>	21.76%
Projected Net Position December 31	\$ 11,209,430	\$ 11,209,430				
Net Position as of Report Date			\$ 13,210,086			

# 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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 12,884,220	\$ 12,884,220	\$ 12,884,220			
Revenues:						
Charges for Services	\$ 2,292,685	\$ 2,292,685	\$ 1,056,123	46.06%	\$ 1,073,941	83.85%
Investment Income	588,033	588,033	305,320	51.92%	213,418	79.23%
Miscellaneous	-	-	8,481	-	9,121	-
Other Financing Sources	17,602,000	17,602,000	8,801,000	50.00%	9,250,000	50.00%
Revenues without Use of Net Position	20,482,718	20,482,718	10,170,924	49.66%	10,546,480	52.60%
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>\$ 10,170,924</b>	<b>34.89%</b>	<b>\$ 10,546,480</b>	<b>33.09%</b>
Appropriations:						
Transportation*	\$ 29,137,827	\$ 29,137,827	\$ 7,585,147	26.03%	\$ 9,341,459	29.32%
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>\$ 7,585,147</b>	<b>26.02%</b>	<b>\$ 9,341,459</b>	<b>29.31%</b>
Projected Net Position December 31	\$ 4,217,111	\$ 4,217,111				
Net Position as of Report Date			\$ 15,469,997			

\* 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 23,671,332	\$ 23,671,332	\$ 23,671,332			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ 370,689	39.02%	\$ 371,622	39.12%
Charges for Services	55,343,022	55,343,022	27,680,373	50.02%	23,965,666	50.28%
Investment Income	1,593,989	1,593,989	1,349,209	84.64%	1,021,978	249.76%
Miscellaneous	100	100	683	683.00%	-	0.00%
Revenues without Use of Net Position	57,887,111	57,887,111	29,400,954	50.79%	25,359,266	51.72%
Use of Net Position	2,373,643	2,373,643	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,260,754	\$ 60,260,754	\$ 29,400,954	48.79%	\$ 25,359,266	44.08%
Appropriations:						
Support Services	\$ 60,217,722	\$ 60,217,722	\$ 24,777,876	41.15%	\$ 22,807,420	39.65%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	16,516	50.00%	-	-
Total Non-Departmental	43,032	43,032	16,516	38.38%	-	0.00%
TOTAL APPROPRIATIONS	\$ 60,260,754	\$ 60,260,754	\$ 24,794,392	41.15%	\$ 22,807,420	39.65%
Projected Net Position December 31	\$ 21,297,689	\$ 21,297,689				
Net Position as of Report Date			\$ 28,277,894			

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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 15,367,309	\$ 15,367,309	\$ 15,367,309			
Revenues:						
Charges for Services	\$ 31,391,917	\$ 31,391,917	\$ 869,927	2.77%	\$ 622,526	1.98%
Investment Income	192,000	192,000	336,460	175.24%	322,180	683.61%
Miscellaneous	-	-	303	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,583,917</b>	<b>\$ 31,583,917</b>	<b>\$ 1,206,690</b>	<b>3.82%</b>	<b>\$ 944,706</b>	<b>2.88%</b>
Appropriations:						
Planning and Development	\$ 2,011,861	\$ 2,011,861	\$ 773,084	38.43%	\$ 781,314	40.63%
Water Resources*	28,965,141	28,965,141	13,170,988	45.47%	6,431,175	20.92%
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	13,944,072	44.80%	7,212,489	22.00%
Working Capital Reserve	457,915	457,915	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,583,917</b>	<b>\$ 31,583,917</b>	<b>\$ 13,944,072</b>	<b>44.15%</b>	<b>\$ 7,212,489</b>	<b>22.00%</b>
Projected Net Position December 31	\$ 15,825,224	\$ 15,825,224				
Net Position as of Report Date			\$ 2,629,927			

\* 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 191,867,735	\$ 191,867,735	\$ 191,867,735			
Revenues:						
Charges for Services	\$ 410,506,468	\$ 410,506,468	\$ 188,947,981	46.03%	\$ 179,016,185	46.23%
Investment Income	4,167,317	4,167,317	2,728,132	65.46%	2,343,543	160.32%
Contributions and Donations	29,483,721	29,483,721	16,355,508	55.47%	16,046,260	73.71%
Miscellaneous	-	-	113,461	-	178,171	356.34%
Revenues without Use of Net Position	444,157,506	444,157,506	208,145,082	46.86%	197,584,159	48.13%
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>\$ 208,145,082</b>	<b>43.23%</b>	<b>\$ 197,584,159</b>	<b>46.61%</b>
Appropriations:						
Planning and Development	\$ 1,166,825	\$ 1,166,825	\$ 428,555	36.73%	\$ 466,479	41.41%
Water Resources*	465,425,817	479,642,026	223,953,793	46.69%	198,908,960	47.11%
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>\$ 224,382,348</b>	<b>46.60%</b>	<b>\$ 199,375,439</b>	<b>47.03%</b>
Projected Net Position December 31	\$ 168,755,599	\$ 154,539,390				
Net Position as of Report Date			\$ 175,630,469			

\* 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			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 26,927,512	\$ 26,927,512	\$ 26,927,512			
Revenues:						
Charges for Services	\$ 140,178,801	\$ 140,178,801	\$ 61,116,196	43.60%	\$ 53,484,185	41.78%
Investment Income	302,107	302,107	698,007	231.05%	236,767	117.56%
Miscellaneous	317,430	317,430	239,801	75.54%	306,716	89.89%
<b>TOTAL REVENUES</b>	<b>\$ 140,798,338</b>	<b>\$ 140,798,338</b>	<b>\$ 62,054,004</b>	<b>44.07%</b>	<b>\$ 54,027,668</b>	<b>42.03%</b>
Appropriations:						
Communications	\$ 8,931,489	\$ 8,931,489	\$ 3,707,698	41.51%	\$ 2,931,867	34.36%
County Administration	6,920,095	6,920,095	2,912,729	42.09%	1,123,501	27.38%
Financial Services	11,454,040	11,454,040	4,951,499	43.23%	5,927,297	43.45%
Human Resources	8,740,176	8,740,176	3,068,756	35.11%	2,666,266	40.33%
Information Technology Services	74,471,457	74,471,457	26,616,271	35.74%	21,440,597	31.62%
Law	3,852,636	3,852,636	1,755,135	45.56%	1,687,318	48.63%
Support Services	23,860,945	23,860,945	9,992,236	41.88%	9,479,113	45.25%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,563,500	2,563,500	301,141	11.75%	423,509	16.64%
Total Non-Departmental	2,567,500	2,567,500	301,141	11.73%	423,509	16.62%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,798,338</b>	<b>\$ 140,798,338</b>	<b>\$ 53,305,465</b>	<b>37.86%</b>	<b>\$ 45,679,468</b>	<b>35.53%</b>
Projected Net Position December 31	\$ 26,927,512	\$ 26,927,512				
Net Position as of Report Date			\$ 35,676,051			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 1,935,392	\$ 1,935,392	\$ 1,935,392			
Revenues:						
Charges for Services	\$ 4,500,831	\$ 4,500,831	\$ 2,250,415	50.00%	\$ 1,125,196	50.00%
Investment Income	191,004	191,004	187,768	98.31%	85,636	133.23%
TOTAL REVENUES	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 2,438,183</u>	51.97%	<u>\$ 1,210,832</u>	50.78%
Appropriations:						
Financial Services	\$ 3,503,859	\$ 3,503,859	\$ 1,139,794	32.53%	\$ 875,287	36.70%
Appropriations without Working Capital Reserve	3,503,859	3,503,859	1,139,794	32.53%	875,287	36.70%
Working Capital Reserve	1,187,976	1,187,976	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 1,139,794</u>	24.29%	<u>\$ 875,287</u>	36.70%
Projected Net Position December 31	\$ 3,123,368	\$ 3,123,368				
Net Position as of Report Date			\$ 3,233,781			

# 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 06/30/2024	Actuals YTD as of 06/30/2024	% Actual to Current Budget	Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 7,373,552	\$ 7,373,552	\$ 7,373,552			
Revenues:						
Charges for Services	\$ 11,010,700	\$ 11,010,700	\$ 7,652,960	69.50%	\$ 6,745,880	64.46%
Investment Income	261,226	261,226	168,509	64.51%	112,836	-
Miscellaneous	277,000	277,000	462,616	167.01%	373,482	134.83%
Other Financing Sources	-	-	21,822	-	31,585	-
Revenues without Use of Net Position	11,548,926	11,548,926	8,305,907	71.92%	7,263,783	67.62%
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>\$ 8,305,907</b>	<b>62.40%</b>	<b>\$ 7,263,783</b>	<b>67.62%</b>
Appropriations:						
Support Services	\$ 12,293,789	\$ 12,293,789	\$ 6,114,182	49.73%	\$ 5,435,541	55.08%
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	493,211	50.00%	269,370	50.00%
Total Non-Departmental	1,017,422	1,017,422	493,211	48.48%	269,370	47.53%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,311,211</b>	<b>\$ 13,311,211</b>	<b>\$ 6,607,393</b>	<b>49.64%</b>	<b>\$ 5,704,911</b>	<b>53.11%</b>
Projected Net Position December 31	\$ 5,611,267	\$ 5,611,267				
Net Position as of Report Date			\$ 9,072,066			



# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 53,735,584	\$ 53,735,584	\$ 53,735,584			
Revenues:						
Charges for Services	\$ 79,623,330	\$ 79,623,330	\$ 40,167,947	50.45%	\$ 38,064,913	48.86%
Investment Income	1,128,809	1,128,809	1,035,080	91.70%	762,705	159.33%
Miscellaneous	-	-	481,452	-	295,379	-
Revenues without Use of Net Position	80,752,139	80,752,139	41,684,479	51.62%	39,122,997	49.92%
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>\$ 41,684,479</b>	<b>49.99%</b>	<b>\$ 39,122,997</b>	<b>49.92%</b>
Appropriations:						
Human Resources	\$ 83,370,511	\$ 83,370,511	\$ 38,304,254	45.94%	\$ 34,661,850	44.46%
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>\$ 38,304,254</b>	<b>45.94%</b>	<b>\$ 34,661,850</b>	<b>44.22%</b>
Projected Net Position December 31	\$ 51,105,212	\$ 51,105,212				
Net Position as of Report Date			\$ 57,115,809			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 3,563,239	\$ 3,563,239	\$ 3,563,239			
Revenues:						
Charges for Services	\$ 15,499,995	\$ 15,499,995	\$ 7,749,998	50.00%	\$ 6,266,349	50.00%
Investment Income	116,400	116,400	136,894	117.61%	49,890	200.97%
Miscellaneous	-	-	315,601	-	15	-
<b>TOTAL REVENUES</b>	<b>\$ 15,616,395</b>	<b>\$ 15,616,395</b>	<b>\$ 8,202,493</b>	<b>52.52%</b>	<b>\$ 6,316,254</b>	<b>50.30%</b>
Appropriations:						
Financial Services	\$ 15,429,772	\$ 15,429,772	\$ 8,240,006	53.40%	\$ 8,153,132	71.56%
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	8,240,006	53.37%	8,153,132	71.50%
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>\$ 8,240,006</b>	<b>52.77%</b>	<b>\$ 8,153,132</b>	<b>64.93%</b>
Projected Net Position December 31	\$ 3,739,862	\$ 3,739,862				
Net Position as of Report Date			\$ 3,525,726			

# 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 06/30/2024	Actuals YTD as of 06/30/2024		Actuals YTD as of 06/30/2023	% Actual to 06/30/2023 Budget
Net Position January 1	\$ 10,501,210	\$ 10,501,210	\$ 10,501,210			
Revenues:						
Charges for Services	\$ 3,500,510	\$ 3,500,510	\$ 1,750,255	50.00%	\$ 2,250,496	50.00%
Investment Income	464,630	464,630	327,407	70.47%	277,757	217.63%
Miscellaneous	-	-	39,507	-	70,221	-
Revenues without Use of Net Position	3,965,140	3,965,140	2,117,169	53.39%	2,598,474	56.14%
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>\$ 2,117,169</b>	<b>35.97%</b>	<b>\$ 2,598,474</b>	<b>43.24%</b>
Appropriations:						
Human Resources	\$ 5,875,480	\$ 5,875,480	\$ 1,858,528	31.63%	\$ 2,286,167	38.11%
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>\$ 1,858,528</b>	<b>31.58%</b>	<b>\$ 2,286,167</b>	<b>38.04%</b>
Projected Net Position December 31	\$ 8,580,870	\$ 8,580,870				
Net Position as of Report Date			\$ 10,759,851			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 6/30/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - June	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
<i>Total: Fire and Emergency Medical Services District Fund</i>			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)
<i>Total: Police Services District Fund</i>			-		-	-

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - June	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 SPL0ST 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	1,513
				Total: Charges for Services	1,513	10,842
<i>Total: Street Lighting Fund</i>			10,842		1,513	10,842
<b>DA Special State Fund (083)</b>						
Fines and Forfeitures	-	7,042	7,042	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	7,042
				Total: Fines and Forfeitures	-	7,042
<i>Total: DA Special State Fund</i>			7,042		-	7,042
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	110,842	110,842	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	2,292	110,842
				Total: Fines and Forfeitures	2,292	110,842
Use of Fund Balance	278,127	167,285	(110,842)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(2,292)	(110,842)
				Total: Use of Fund Balance	(2,292)	(110,842)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	173,465	173,465	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	2,253	173,465
				Total: Fines and Forfeitures	2,253	173,465
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>			78,465		2,253	78,465
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	44,516	44,516	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,134	44,516
				Total: Fines and Forfeitures	5,134	44,516
<i>Total: Sheriff Special Justice Fund</i>			44,516		5,134	44,516

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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	185,000
				Total: Licenses and Permits	185,000	185,000
<i>Total: Tree Bank Fund</i>			185,000		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>\$ 14,711,466</b>		<b>\$ 193,900</b>	<b>\$ 14,711,466</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**AS OF 6/30/2024**

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget June	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	40,000
				Transfer from Indigent Defense Reserves 3rd Qtr	700,000	700,000
				Total: Juvenile Court	740,000	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	13,500
				Total: Child Advocacy & Juvenile Services	13,500	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	500,000
				Total: Sheriff	500,000	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	2,500,000
				Total: Judiciary	2,500,000	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	4,500
				Total: Probate Court	4,500	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 June	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)	(58,000)
				Total: Reserves - Court Interpreters	(58,000)	(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)	(3,200,000)
				Total: Reserves - Indigent Defense	(3,200,000)	(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)	(500,000)
				Total: Reserves - Prisoner Medical	(500,000)	(1,765,000)
				Total: Non-Departmental	(3,758,000)	(11,735,851)
<b>Total: General Fund</b>						
<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
<b>Total: Fire and Emergency Medical Services District Fund</b>						
<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	25,000
				Transfer from Non-Departmental: Indigent Defense Reserve - 3rd Qtr	95,000	95,000
				Total: Recorder's Court	120,000	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)	(95,000)
				Transfer to Recorder's Court - From Court Interpreter's Reserve - 3rd Qtr	(25,000)	(25,000)
				Total: Non-Departmental	(120,000)	(387,600)
<b>Total: Police Services District Fund</b>						



Department/Fund	2024 Adopted Budget	2024 Current Annual Budget June	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	1,513
				Total: Transportation	1,513	10,842
<i>Total: Street Lighting Fund</i>			10,842		1,513	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
<i>Total: DA Special State Fund</i>			7,042		-	7,042
<b>Police Special State Fund (072)</b>						
Contribution to Fund Balance	-	78,465	78,465	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	2,253
				Total: Contribution to Fund Balance	2,253	78,465
<i>Total: Police Special State Fund</i>			78,465		2,253	78,465
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	350,000	394,516	44,516	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,134	44,516
				Total: Sheriff Special Operations	5,134	44,516
<i>Total: Sheriff Special Justice Fund</i>			44,516		5,134	44,516

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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
<i>Total: Sheriff Special State Fund</i>			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	185,000
Total: Planning and Development					185,000	185,000
<i>Total: Tree Bank Fund</i>			185,000		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
					-	831,502
					-	9,767,393
					-	2,552,723
Total: Water Resources					-	14,216,209
<i>Total: Water and Sewer Operating Fund</i>			14,216,209		-	14,216,209
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 14,711,466</b>		<b>\$ 193,900</b>	<b>\$ 14,711,466</b>