



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
MAY 31, 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:** June 18, 2024

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

This report, which includes unaudited information through the fifth 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 submitted their capital budget requests, including technology budgets and Capital Improvement Plan budgets, and the capital review committee convened on June 10 to begin the evaluation process. Departments are currently developing their fiscal year 2025 operating budgets and will submit them in July.

### **Notices for Personal Property**

Annual Notices of Assessment for personal property including boats, airplanes, and business equipment were mailed on May 17, 2024. Property owners have 45 days from the assessment notice date to file an appeal. See the [Tax Assessors' Office webpage](#) for information about the appeals process.

### **Residential and Commercial Real Property Tax Appeals**

Annual Notices of Assessment were mailed to all owners of residential and commercial real property on April 05, 2024. During the 45-day appeal period, taxpayers filed 18,195 residential and commercial real property tax appeals, a 12 percent decrease from the number filed last year.

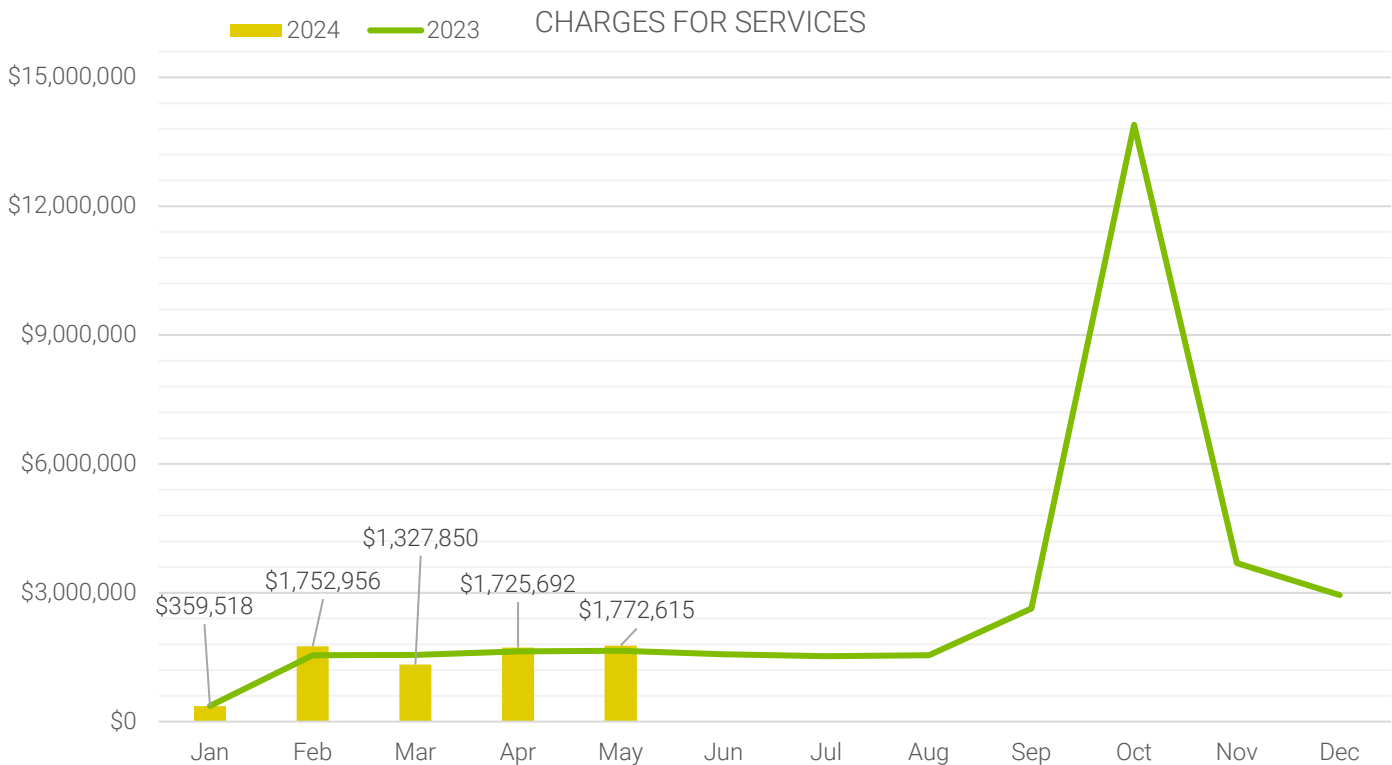
### **Actuarial Reports on the Defined Benefit Pension and Other Post-Employment Benefit Plans**

The County's actuarial firm, Cavanaugh Macdonald Consulting, LLC, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefits Plans. As of January 1, 2024, the DB Pension Plan is funded at 77 percent, which is up from last year's funded level of 72 percent, and the County's OPEB Plan is funded at 94 percent, which is up from last year's funded level of 85 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

## GENERAL FUND (PAGE 12)

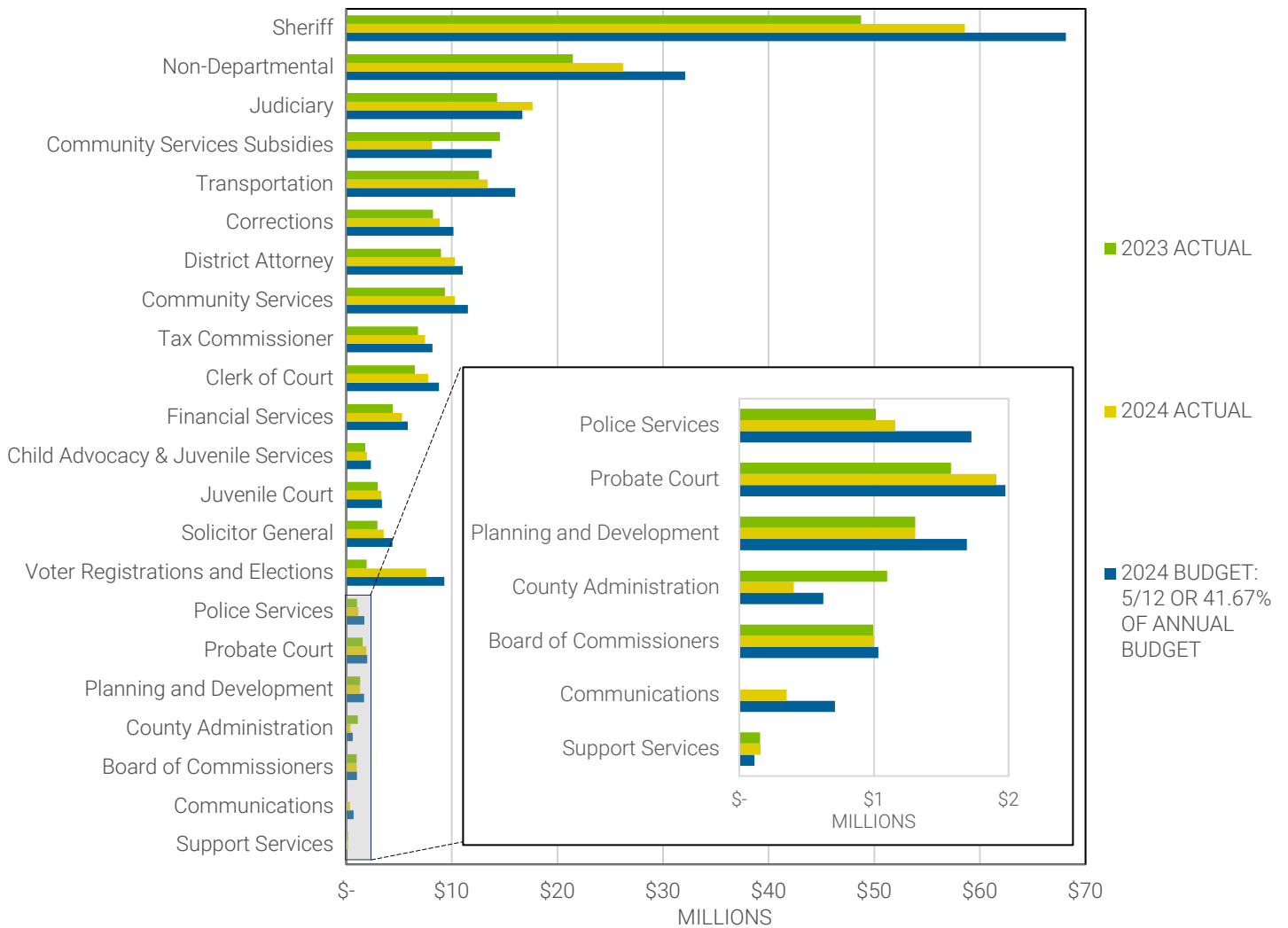
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

The main revenue source for the General Fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services revenue is another major revenue category in the General Fund. In the chart below, the yellow bars are 2024 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 May are up approximately \$195,000 when compared to the same time last year. This is primarily due to an increase in revenues associated with courts and Sheriff services.

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



Sheriff's expenditures are approximately \$9.8 million higher compared to the same time last year primarily due to an increase in the inmate medical contract payments made through May as well as the inmate transport and housing payments made through April. However, they are under budget by approximately \$9.6 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 \$3.3 million higher than last year primarily due to an increase in indigent defense attorney fees and personnel costs. Expenses are temporarily over budget based on the percentage of the fiscal year that has lapsed, but this will be rectified by scheduled budget transfers in June.

Community Services Subsidies expenditures are down approximately \$6.4 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 May 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 \$5.6 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.

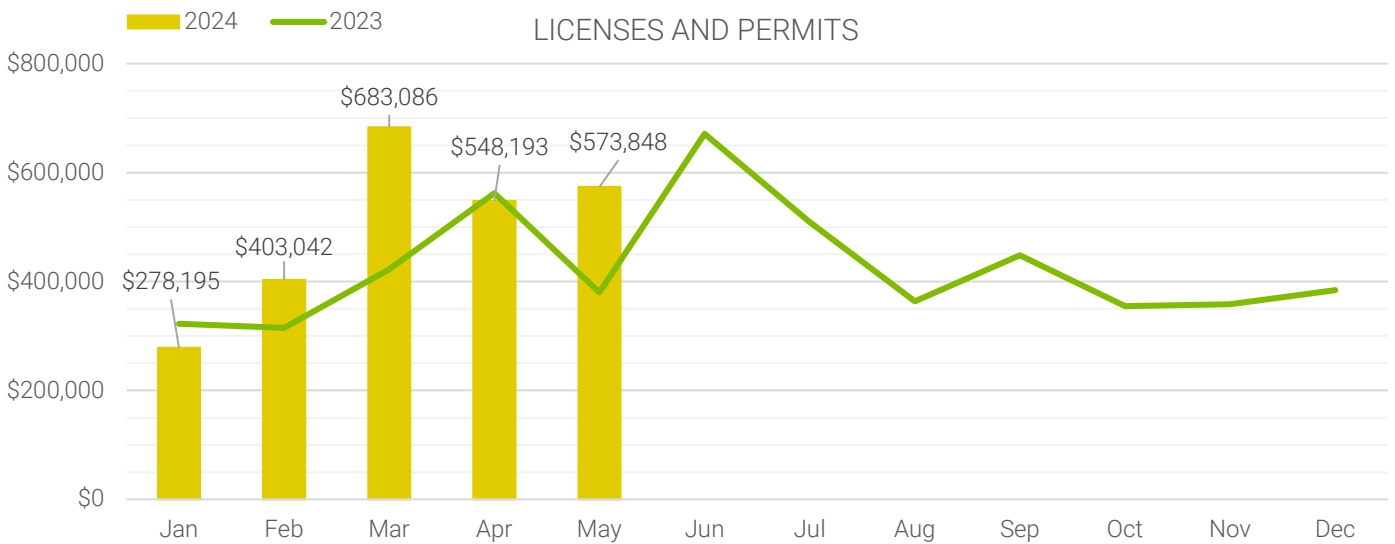
Communications had no prior year expenditures in the General Fund; Community Outreach transitioned from the County Administrator's office to Communications in August 2023.

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

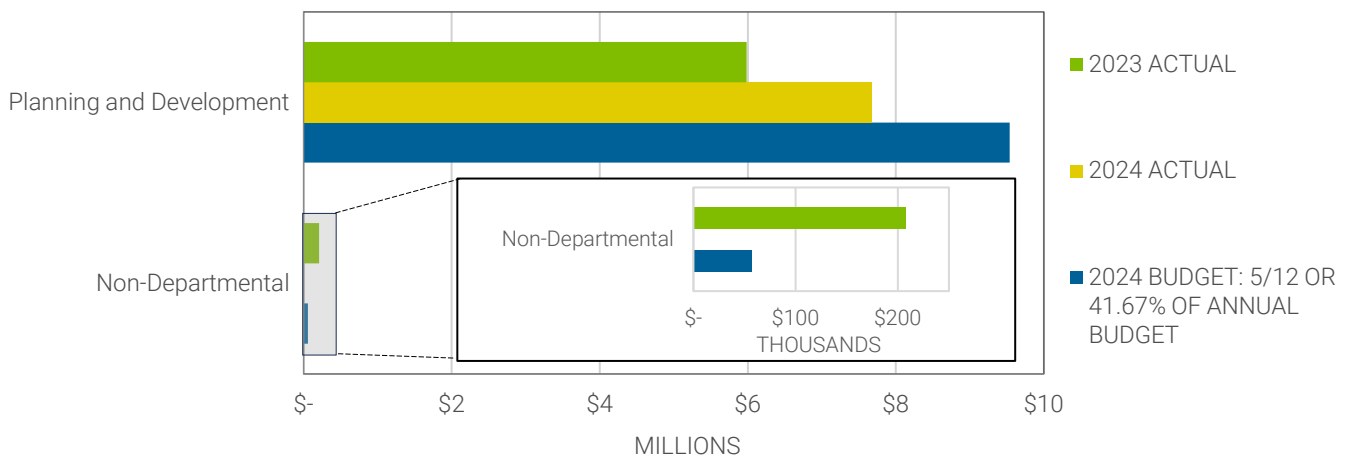
## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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, shown in the chart below. The yellow bars are 2024 monthly revenues, and the green line represents monthly collections for 2023. Through May, Licenses and Permits revenue is up approximately \$485,000 or 24 percent. This is due to an increase in permit fees which are determined by factors such as construction type, project size, and square footage.



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

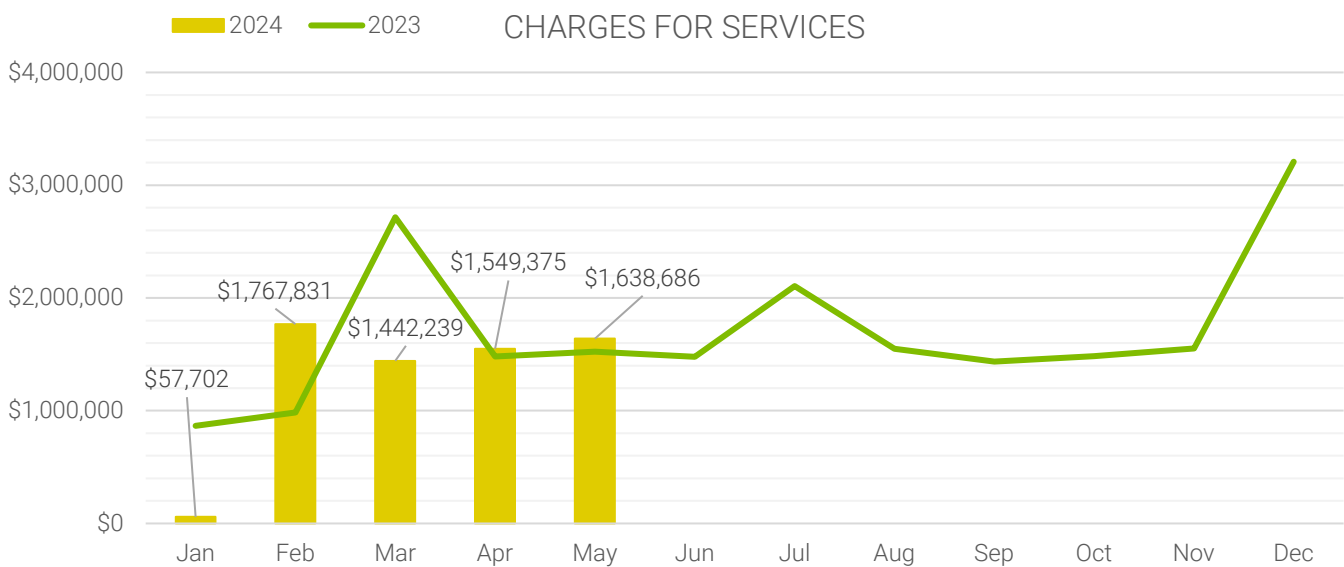


Non-Departmental expenses are down when compared to the same time last year as there is no monthly contribution to fund capital projects for the current year. However, both years include an amount budgeted for reserves.

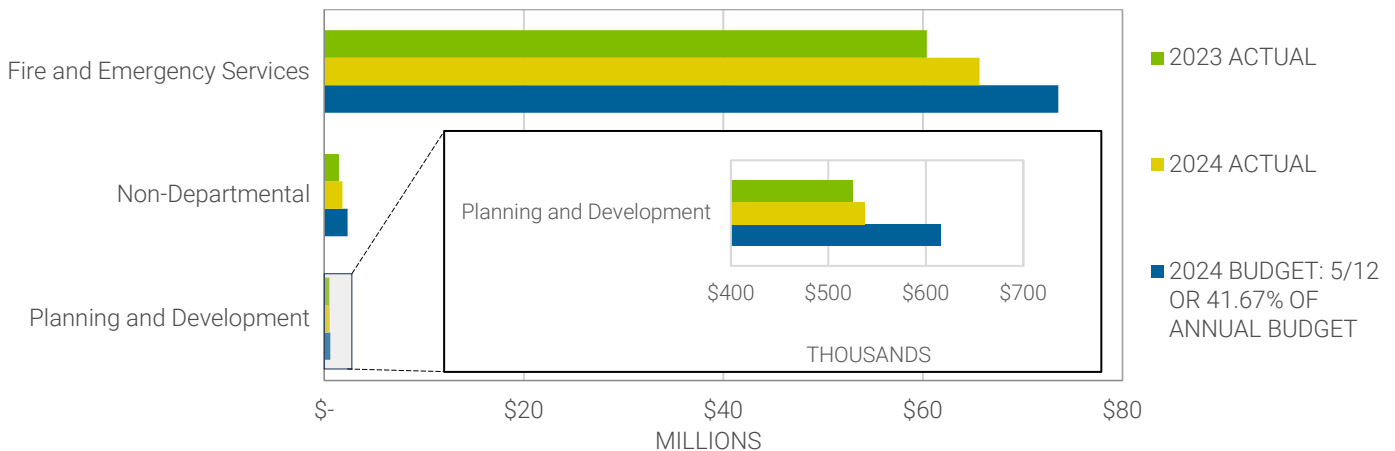
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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

The main revenue source for the Fire and Emergency Medical Services District fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. The yellow bars are monthly 2024 revenues, and the green line represents monthly collections for 2023. Charges for Services revenue, which primarily consists of ambulance fees, is down approximately \$1.1 million or 15 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  
MAY 2023 - 2024 YTD EXPENDITURES

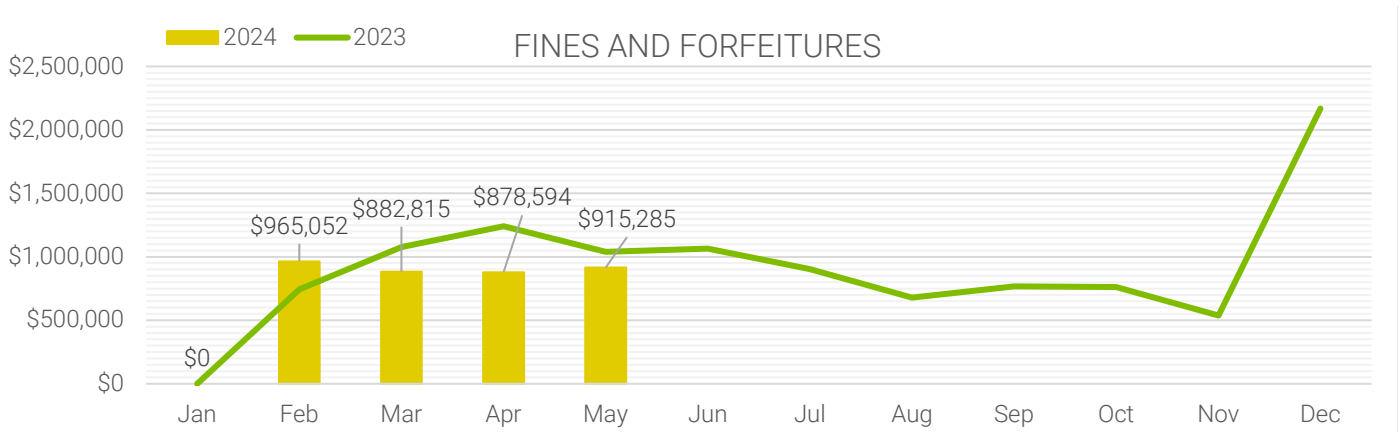




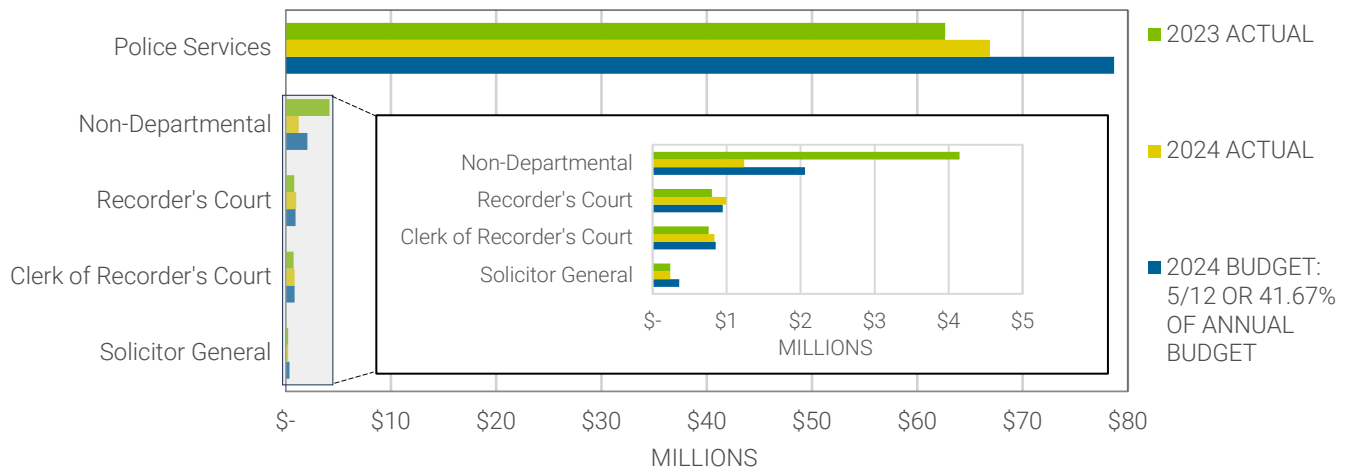
# POLICE SERVICES DISTRICT FUND (PAGE 17)

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

The main revenue source for the Police Services fund will shift to property taxes later in the year when they are collected. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. The yellow bars are 2024 monthly collections, and the green line represents monthly collections for 2023. January's collections were for the prior year's fines and were recorded in the prior year. Through May, Fines and Forfeitures revenue is down approximately \$462,000 or 11 percent compared to the same period last year primarily due to a decrease in collections from the school zone automated speed detection program.



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



Police Services expenses are approximately \$11.8 million under budget due to vacancies and an annual equipment and license support contract which will be paid later this year.

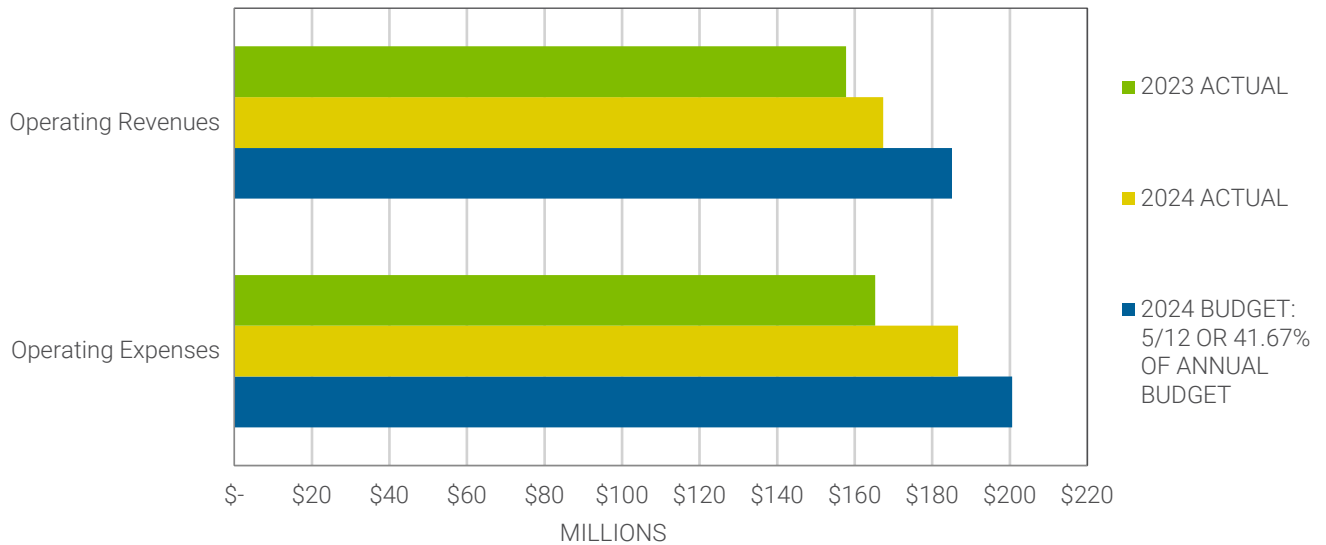
Non-Departmental expenses are down approximately \$2.9 million when compared to the same time last year due to a decrease in the monthly contribution to fund capital projects for the current year.

Recorder's Court expenses are over budget due to rate increases for indigent defense attorneys and interpreters.

## 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  
MAY 2023 - 2024 YTD REVENUES AND EXPENSES



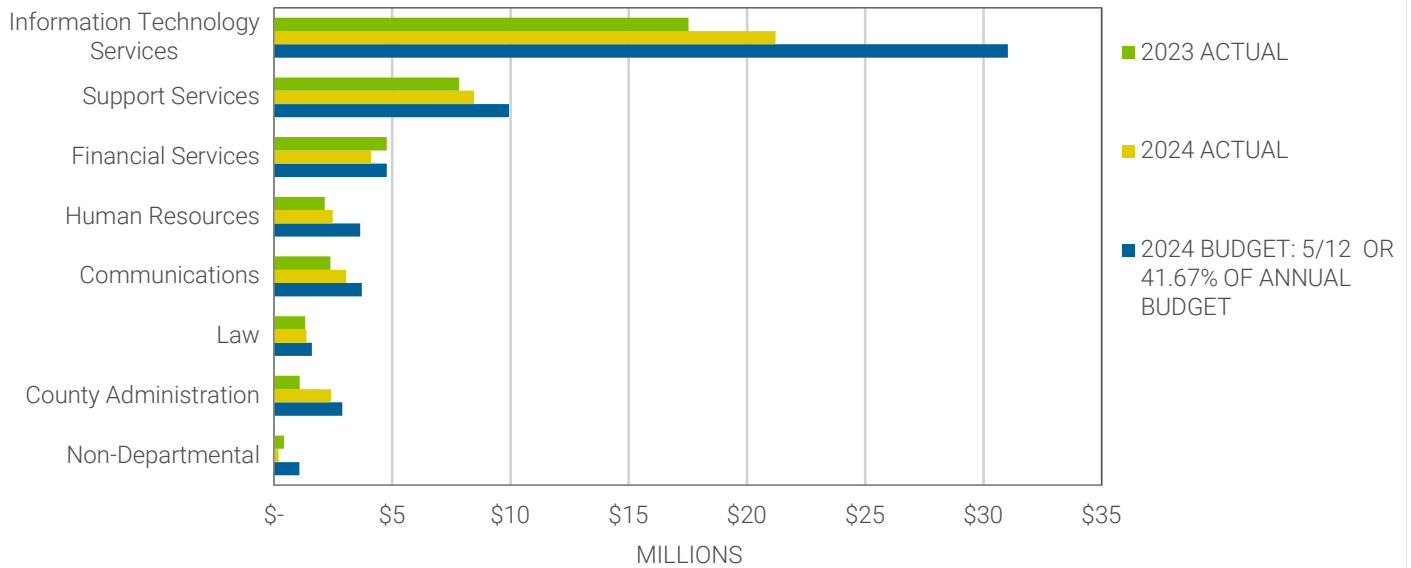
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$9.6 million, or 6 percent, compared to last year. This is primarily because year-to-date Charges for Services revenues had an increase attributed to the timing of billing cycles and new meter connections. Additionally, in 2023, bills were adjusted down for a prior year freeze event. Also, revenue from Contributions and Donations is up year to date due to an increase in meter permits sold as of May.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$21.4 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, water sanitation, and utilities. However, expenses in the Water and Sewer Operating Fund are approximately \$14.0 million, or 7 percent under budget primarily due to underutilization in areas such as professional services, utilities, personnel, and chemicals.

## 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  
MAY 2023 - 2024 YTD EXPENSES



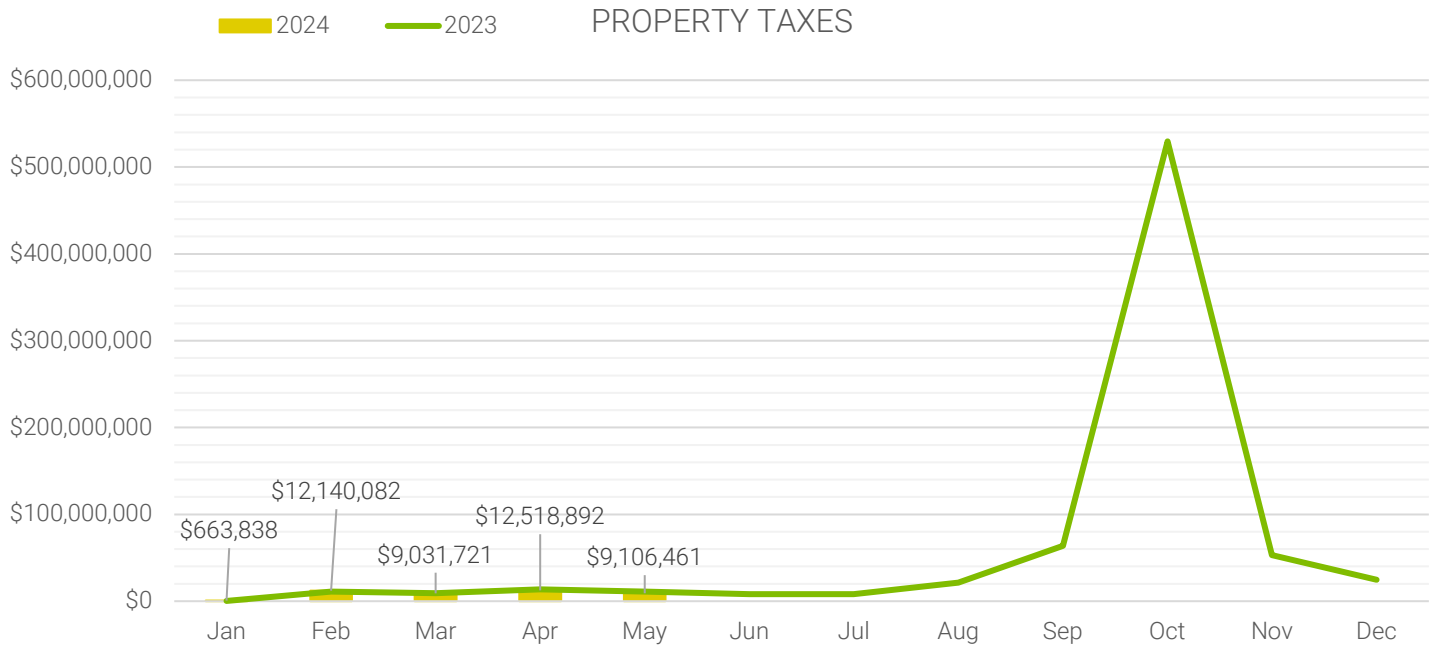
Information Technology Services' expenses are up approximately \$3.7 million or 21 percent when compared to the same time last year. This is primarily due to the timing of contract payments for license and support agreements and subscriptions, as well as an increase in outsourcing services and industrial repairs contracted in 2024. However, expenses are under budget by approximately \$9.8 million. This variance is primarily attributable to lower expenses in areas such as computer supplies, professional services, and license support agreements, all of which will have higher demand later in the year.

Financial Services' expenses are down approximately \$661,000 or 14 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 May are down approximately \$1.9 million when compared to last year primarily due to a decrease in prior year property tax collections. Most of the appeals for 2023 have been resolved.

## Tax Digest Adjustments

In May, the Board of Assessors approved adjustments to the tax digest that resulted in a net decrease of approximately \$1.1 million for tax years 2018 through 2023. These adjustments include a net decrease of approximately \$248,000 in real property assessed values and a net decrease of approximately \$811,000 in personal property assessed values. The majority of the adjustments are from appeal resolutions.

## 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 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 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 238,656,301	\$ 238,656,301	\$ 238,656,301			
Revenues:						
Taxes	\$ 457,114,667	\$ 457,114,667	\$ 59,340,434	12.98%	\$ 59,578,437	14.41%
Licenses and Permits	5,279,690	5,279,690	1,826,709	34.60%	1,783,335	33.88%
Intergovernmental	4,162,064	4,162,064	1,222,026	29.36%	1,179,593	29.40%
Charges for Services	34,658,485	34,658,485	6,938,630	20.02%	6,743,412	21.43%
Fines and Forfeitures	3,147,655	3,147,655	1,174,933	37.33%	1,039,942	32.49%
Investment Income	4,826,023	4,826,023	4,131,095	85.60%	3,278,935	279.34%
Contributions and Donations	105,950	105,950	7,482	7.06%	22,963	22.15%
Miscellaneous	1,834,120	1,834,120	1,167,580	63.66%	955,091	54.17%
Other Financing Sources	-	-	13,210	-	87,592	-
Revenues without Use of Fund Balance	511,128,654	511,128,654	75,822,099	14.83%	74,669,300	16.22%
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>\$ 75,822,099</b>	<b>13.78%</b>	<b>\$ 74,669,300</b>	<b>16.03%</b>
Appropriations:						
Board of Commissioners	\$ 2,477,975	\$ 2,477,975	\$ 1,001,325	40.41%	\$ 994,673	46.90%
Communications	1,216,032	1,216,032	351,987	28.95%	-	-
County Administration	1,497,677	1,497,677	403,928	26.97%	1,098,115	28.91%
Financial Services	13,988,004	13,988,004	5,305,157	37.93%	4,410,215	37.60%
Tax Commissioner	19,630,133	19,630,133	7,467,189	38.04%	6,801,318	36.97%
Transportation	38,406,186	38,406,186	13,403,876	34.90%	12,560,002	35.01%
Planning and Development	4,056,076	4,056,076	1,306,608	32.21%	1,306,891	53.77%
Police Services	4,136,071	4,136,071	1,158,506	28.01%	1,013,639	30.43%
Corrections	24,232,598	24,359,098	8,850,840	36.33%	8,217,812	37.03%
Community Services	27,682,093	27,682,093	10,278,666	37.13%	9,352,481	35.51%
Community Services Subsidies:						
Atlanta Regional Commission	1,295,618	1,295,618	599,327	46.26%	591,221	50.00%
Board of Health	2,500,000	2,500,000	625,000	25.00%	1,250,000	50.00%
Coalition for Health & Human Services	235,088	235,088	58,772	25.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	165,160	25.00%
Food Insecurity	150,000	150,000	111	0.07%	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	296,529	22.46%	384,912	31.30%
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	8,143,927	24.62%	14,565,975	46.45%
Voter Registrations and Elections	22,320,753	22,318,854	7,584,779	33.98%	1,938,505	30.29%
Juvenile Court	6,954,736	8,116,936	3,334,289	41.08%	2,970,570	41.69%

# 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 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Child Advocacy & Juvenile Services	5,622,277	5,642,527	1,972,203	34.95%	1,813,699	38.53%
Sheriff	162,411,937	163,550,437	58,572,852	35.81%	48,757,236	34.15%
Clerk of Court	21,098,723	21,098,723	7,765,290	36.80%	6,492,162	37.99%
Judiciary	34,704,738	40,005,318	17,640,884	44.10%	14,292,484	41.24%
Probate Court	4,512,766	4,744,486	1,908,790	40.23%	1,572,084	38.43%
District Attorney	26,476,721	26,476,721	10,275,464	38.81%	8,978,327	38.96%
Solicitor General	10,490,322	10,490,322	3,552,272	33.86%	2,963,138	31.90%
Support Services	268,503	268,503	158,081	58.87%	153,652	60.23%
Non-Departmental:						
Contingency	4,596,000	4,596,000	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	10,417	41.67%	375,000	41.67%
Contribution to Capital	37,580,135	37,582,034	15,659,181	41.67%	9,881,873	41.67%
Contribution to Local Transit	17,602,000	17,602,000	7,334,167	41.67%	7,708,333	41.67%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,007,589	2,007,589	727,767	36.25%	694,618	40.58%
Partnership Gwinnett	500,000	500,000	-	0.00%	400,000	80.00%
Pauper Burial	175,000	175,000	42,800	24.46%	50,370	28.78%
Reserves - Compensation	1,496,000	1,496,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	443,250	-	0.00%	-	0.00%
Reserves - Court Reporters	1,380,000	690,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	83,000	83,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	11,136,000	5,568,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	25,000	25,000	-	0.00%	-	0.00%
Reserves - Judicial	50,000	50,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	120,000	60.00%	-	0.00%
Reserves - Prisoner Medical	2,530,000	1,265,000	-	0.00%	-	0.00%
800 MHZ Maintenance	3,342,741	3,342,741	1,244,017	37.22%	1,228,813	35.33%
Other Governmental Agencies	160,000	160,000	30,582	19.11%	29,001	25.22%
Other Miscellaneous	130,000	130,000	40,704	31.31%	100,504	49.27%
Total Non-Departmental	85,018,465	77,040,614	26,209,635	34.02%	21,468,512	36.59%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 550,284,959</b>	<b>\$ 550,284,959</b>	<b>\$ 196,646,548</b>	<b>35.74%</b>	<b>\$ 171,721,490</b>	<b>36.88%</b>
Projected Fund Balance December 31	\$ 199,499,996	\$ 199,499,996				
Fund Balance as of Report Date			\$ 117,831,852			

# 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			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 15,932,208	\$ 15,932,208	\$ 15,932,208			
Revenues:						
Taxes	\$ 12,071,773	\$ 12,071,773	\$ 330,179	2.74%	\$ 391,498	3.65%
Licenses and Permits	4,930,950	4,930,950	2,486,363	50.42%	2,001,798	40.58%
Intergovernmental	49,000	49,000	19,131	39.04%	18,340	40.76%
Charges for Services	1,080,800	1,080,800	359,739	33.28%	297,154	29.65%
Investment Income	298,397	298,397	278,337	93.28%	241,446	233.94%
Revenues without Use of Fund Balance	18,430,920	18,430,920	3,473,749	18.85%	2,950,236	17.55%
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>\$ 3,473,749</b>	<b>15.08%</b>	<b>\$ 2,950,236</b>	<b>16.29%</b>
Appropriations:						
Planning and Development	\$ 22,894,910	\$ 22,894,910	\$ 7,677,940	33.54%	\$ 5,985,361	34.20%
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%	208,333	38.87%
Total Non-Departmental	138,000	138,000	-	0.00%	208,333	33.88%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,032,910</b>	<b>\$ 23,032,910</b>	<b>\$ 7,677,940</b>	<b>33.33%</b>	<b>\$ 6,193,694</b>	<b>34.19%</b>
Projected Fund Balance December 31	\$ 11,330,218	\$ 11,330,218				
Fund Balance as of Report Date			\$ 11,728,017			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Fire and EMS District Fund (102)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 92,164,081	\$ 92,164,081	\$ 92,164,081			
Revenues:						
Taxes	\$ 163,473,702	\$ 163,473,702	\$ 4,665,468	2.85%	\$ 5,263,641	3.67%
Licenses and Permits	1,130,500	1,130,500	445,942	39.45%	442,632	41.37%
Intergovernmental	631,000	666,939	279,538	41.91%	265,768	45.51%
Charges for Services	17,066,710	17,066,710	6,455,832	37.83%	7,568,682	46.47%
Investment Income	1,482,319	1,482,319	1,671,331	112.75%	1,241,047	358.16%
Contributions and Donations	-	-	1,095	-	500	-
Miscellaneous	3,000	3,000	6,678	222.60%	9,454	315.13%
TOTAL REVENUES	<u>\$ 183,787,231</u>	<u>\$ 183,823,170</u>	<u>\$ 13,525,884</u>	7.36%	<u>\$ 14,791,724</u>	8.56%
Appropriations:						
Planning and Development	\$ 1,475,343	\$ 1,475,343	\$ 536,831	36.39%	\$ 524,354	36.71%
Fire and Emergency Services	176,595,243	176,595,243	65,678,209	37.19%	60,374,854	36.23%
Non-Departmental:						
Reserves - Compensation	748,000	748,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	77,000	77,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	4,787,796	4,787,796	1,829,498	38.21%	1,487,834	38.00%
Total Non-Departmental	<u>5,612,796</u>	<u>5,612,796</u>	<u>1,829,498</u>	32.60%	<u>1,487,834</u>	31.98%
Appropriations without Contribution to Fund Balance	183,683,382	183,683,382	68,044,538	37.04%	62,387,042	36.12%
Contribution to Fund Balance	103,849	139,788	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 183,787,231</u>	<u>\$ 183,823,170</u>	<u>\$ 68,044,538</u>	37.02%	<u>\$ 62,387,042</u>	36.12%
Projected Fund Balance December 31	\$ 92,267,930	\$ 92,303,869				
Fund Balance as of Report Date			\$ 37,645,427			



# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 483,834	\$ 483,834	\$ 483,834			
Revenues:						
Investment Income	\$ 19,400	\$ 19,400	\$ 10,920	56.29%	\$ 6,041	112.33%
Revenues without Use of Fund Balance	19,400	19,400	10,920	56.29%	6,041	112.33%
Use of Fund Balance	74,289	74,289	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 93,689	\$ 93,689	\$ 10,920	11.66%	\$ 6,041	7.82%
Appropriations:						
Loganville EMS	\$ 93,689	\$ 93,689	\$ 745	0.80%	\$ 174	0.23%
TOTAL APPROPRIATIONS	\$ 93,689	\$ 93,689	\$ 745	0.80%	\$ 174	0.23%
Projected Fund Balance December 31	\$ 409,545	\$ 409,545				
Fund Balance as of Report Date			\$ 494,009			

# 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 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 118,174,427	\$ 118,174,427	\$ 118,174,427			
Revenues:						
Taxes	\$ 119,456,094	\$ 119,456,094	\$ 3,406,990	2.85%	\$ 3,836,615	3.60%
Insurance Premium Taxes	60,204,000	60,204,000	-	0.00%	-	0.00%
Intergovernmental	298,000	298,000	178,882	60.03%	178,961	64.84%
Charges for Services	1,145,000	1,145,000	427,101	37.30%	418,559	20.92%
Fines and Forfeitures	13,044,307	13,044,307	3,641,747	27.92%	4,103,962	30.29%
Investment Income	1,897,517	1,897,517	1,997,481	105.27%	1,450,818	281.72%
Miscellaneous	443,710	446,210	156,889	35.16%	230,847	48.36%
Revenues without Use of Fund Balance	196,488,628	196,491,128	9,809,090	4.99%	10,219,762	5.83%
Use of Fund Balance	2,518,241	2,515,741	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 199,006,869</u>	<u>\$ 199,006,869</u>	<u>\$ 9,809,090</u>	4.93%	<u>\$ 10,219,762</u>	5.36%
Appropriations:						
Police Services	\$ 188,778,730	\$ 188,878,730	\$ 66,891,328	35.41%	\$ 62,643,346	35.88%
Recorder's Court	2,119,970	2,287,570	995,298	43.51%	801,556	41.70%
Solicitor General	867,836	867,836	237,945	27.42%	236,213	27.35%
Clerk of Recorder's Court	2,042,298	2,042,298	833,888	40.83%	758,907	38.47%
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	3,982,435	1,235,765	31.03%	4,148,667	39.62%
Total Non-Departmental	5,198,035	4,930,435	1,235,765	25.06%	4,148,667	36.72%
TOTAL APPROPRIATIONS	<u>\$ 199,006,869</u>	<u>\$ 199,006,869</u>	<u>\$ 70,194,223</u>	35.27%	<u>\$ 68,588,689</u>	35.97%
Projected Fund Balance December 31	\$ 115,656,186	\$ 115,658,686				
Fund Balance as of Report Date			\$ 57,789,294			

# 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 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 26,754,529	\$ 26,754,529	\$ 26,754,529			
Revenues:						
Taxes	\$ 51,603,419	\$ 51,603,419	\$ 1,437,925	2.79%	\$ 1,656,893	3.64%
Intergovernmental	197,000	197,000	325,940	165.45%	118,769	65.26%
Charges for Services	4,358,930	4,358,930	1,902,975	43.66%	1,794,824	41.30%
Investment Income	708,103	708,103	513,364	72.50%	459,373	355.10%
Contributions and Donations	29,171	29,171	365	1.25%	33,597	98.89%
Miscellaneous	2,692,576	2,692,576	1,508,194	56.01%	1,624,190	66.39%
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>\$ 5,688,763</b>	<b>9.54%</b>	<b>\$ 5,687,646</b>	<b>10.78%</b>
Appropriations:						
Community Services	\$ 56,149,446	\$ 56,149,446	\$ 19,694,907	35.08%	\$ 17,925,226	35.93%
Support Services	40,140	40,140	12,227	30.46%	19,575	55.23%
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	327,178	30.92%	262,476	28.75%
Total Non-Departmental	1,185,227	1,185,227	327,178	27.60%	262,476	25.58%
Appropriations without Contribution to Fund Balance	57,374,813	57,374,813	20,034,312	34.92%	18,207,277	35.73%
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>\$ 20,034,312</b>	<b>33.61%</b>	<b>\$ 18,207,277</b>	<b>34.52%</b>
Projected Fund Balance December 31	\$ 28,990,845	\$ 28,990,845				
Fund Balance as of Report Date			\$ 12,408,980			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 15,890,936	\$ 15,890,936	\$ 15,890,936			
Revenues:						
Taxes	\$ 14,541,022	\$ 14,541,022	\$ 442,599	3.04%	\$ 493,844	3.68%
Intergovernmental	59,000	59,000	23,009	39.00%	22,744	41.35%
Investment Income	194,000	194,000	346,352	178.53%	234,997	-
Revenues without Use of Fund Balance	14,794,022	14,794,022	811,960	5.49%	751,585	5.58%
Use of Fund Balance	6,298,753	6,298,753	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 21,092,775	\$ 21,092,775	\$ 811,960	3.85%	\$ 751,585	4.15%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 21,092,775	\$ 21,092,775	\$ 5,311,952	25.18%	\$ 2,639,381	14.57%
Total Non-Departmental	21,092,775	21,092,775	5,311,952	25.18%	2,639,381	14.57%
TOTAL APPROPRIATIONS	\$ 21,092,775	\$ 21,092,775	\$ 5,311,952	25.18%	\$ 2,639,381	14.57%
Projected Fund Balance December 31	\$ 9,592,183	\$ 9,592,183				
Fund Balance as of Report Date			\$ 11,390,944			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 7,483,783	\$ 7,483,783	\$ 7,483,783			
Revenues:						
Taxes	\$ -	\$ -	\$ 239,052	-	\$ 58,978	-
Investment Income	192,208	192,208	153,084	79.64%	89,930	-
Miscellaneous	-	-	-	-	10,000	-
TOTAL REVENUES	<u>\$ 192,208</u>	<u>\$ 192,208</u>	<u>\$ 392,136</u>	204.02%	<u>\$ 158,908</u>	-
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	<u>\$ 192,208</u>	<u>\$ 192,208</u>	<u>\$ 10,781</u>	5.61%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 7,575,991	\$ 7,575,991				
Fund Balance as of Report Date			\$ 7,865,138			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 8,088,760	\$ 8,088,760	\$ 8,088,760			
Revenues:						
Taxes	\$ -	\$ -	\$ 110,558	-	\$ 265,287	-
Investment Income	182,651	182,651	153,646	84.12%	76,323	-
TOTAL REVENUES	\$ 182,651	\$ 182,651	\$ 264,204	144.65%	\$ 341,610	-
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	\$ 182,651	\$ 182,651	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 8,171,411	\$ 8,171,411				
Fund Balance as of Report Date			\$ 8,352,964			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 24,880,486	\$ 24,880,486	\$ 24,880,486			
Revenues:						
Taxes	\$ -	\$ -	\$ 394,758	-	\$ 404,453	-
Investment Income	755,409	755,409	497,430	65.85%	320,580	-
TOTAL REVENUES	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ 892,188</u>	118.11%	<u>\$ 725,033</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			\$ 25,772,674			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 2,641,770	\$ 2,641,770	\$ 2,641,770			
Revenues:						
Taxes	\$ -	\$ -	\$ 42,014	-	\$ 23,165	-
Investment Income	57,109	57,109	49,958	87.48%	9,727	-
Revenues without Use of Fund Balance	57,109	57,109	91,972	161.05%	32,892	-
Use of Fund Balance	42,891	42,891	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 91,972</u>	91.97%	<u>\$ 32,892</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			\$ 2,733,742			



# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 5,189,359	\$ 5,189,359	\$ 5,189,358			
Revenues:						
Taxes	\$ -	\$ -	\$ 39,273	-	\$ 846	-
Investment Income	146,237	146,237	98,603	67.43%	72,919	-
TOTAL REVENUES	<u>\$ 146,237</u>	<u>\$ 146,237</u>	<u>\$ 137,876</u>	94.28%	<u>\$ 73,765</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	46,237	46,237	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 146,237</u>	<u>\$ 146,237</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 5,235,596	\$ 5,235,596				
Fund Balance as of Report Date			\$ 5,327,234			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 7,544,394	\$ 7,544,394	\$ 7,544,394			
Revenues:						
Taxes	\$ -	\$ -	\$ 38,280	-	\$ 191,792	-
Investment Income	111,128	111,128	94,030	84.61%	71,314	-
Revenues without Use of Fund Balance	111,128	111,128	132,310	119.06%	263,106	-
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>\$ 132,310</u>	5.27%	<u>\$ 263,106</u>	5.96%
Appropriations:						
Planning and Development	\$ 2,509,525	\$ 2,509,525	\$ 4,694	0.19%	\$ 22,690	0.51%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,509,525</u>	<u>\$ 2,509,525</u>	<u>\$ 4,694</u>	0.19%	<u>\$ 22,690</u>	0.51%
Projected Fund Balance December 31	\$ 5,145,997	\$ 5,145,997				
Fund Balance as of Report Date			\$ 7,672,010			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 168,111	\$ 168,111	\$ 168,111			
Revenues:						
Investment Income	\$ -	\$ -	\$ 88,545	-	\$ 116,103	-
Other Financing Sources	2,501,525	2,501,525	372	0.01%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 88,917</u>	3.55%	<u>\$ 116,103</u>	4.64%
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			\$ 257,028			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 468,808	\$ 468,808	\$ 468,807			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 2,435	1.52%	\$ 2,067	1.46%
Investment Income	25,016	25,016	9,885	39.51%	9,805	148.11%
Revenues without Use of Fund Balance	185,016	185,016	12,320	6.66%	11,872	7.99%
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>\$ 12,320</b>	<b>2.66%</b>	<b>\$ 11,872</b>	<b>2.23%</b>
Appropriations:						
Transportation	\$ 462,665	\$ 462,665	\$ 99,658	21.54%	\$ 154,629	29.06%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 462,665</b>	<b>\$ 462,665</b>	<b>\$ 99,658</b>	<b>21.54%</b>	<b>\$ 154,629</b>	<b>29.06%</b>
Projected Fund Balance December 31	\$ 191,159	\$ 191,159				
Fund Balance as of Report Date			\$ 381,469			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 3,072,526	\$ 3,072,526	\$ 3,072,526			
Revenues:						
Charges for Services	\$ 10,000,000	\$ 10,009,329	\$ 141,949	1.42%	\$ 114,858	1.25%
Investment Income	-	-	53,876	-	31,340	-
Miscellaneous	-	-	15,204	-	38,441	-
Revenues without Use of Fund Balance	10,000,000	10,009,329	211,029	2.11%	184,639	2.01%
Use of Fund Balance	180,252	180,252	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,180,252</b>	<b>\$ 10,189,581</b>	<b>\$ 211,029</b>	<b>2.07%</b>	<b>\$ 184,639</b>	<b>2.01%</b>
Appropriations:						
Transportation	\$ 10,170,252	\$ 10,179,581	\$ 3,108,870	30.54%	\$ 3,014,994	34.65%
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>\$ 10,189,581</b>	<b>\$ 3,108,870</b>	<b>30.51%</b>	<b>\$ 3,014,994</b>	<b>32.82%</b>
Projected Fund Balance December 31	\$ 2,892,274	\$ 2,892,274				
Fund Balance as of Report Date			\$ 174,685			

# 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 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 6,758,824	\$ 6,758,824	\$ 6,758,824			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 207,877	22.35%	\$ 165,255	17.77%
Investment Income	-	-	24,466	-	12,052	-
Revenues without Use of Fund Balance	930,078	930,078	232,343	24.98%	177,307	19.06%
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>\$ 232,343</b>	<b>15.49%</b>	<b>\$ 177,307</b>	<b>11.82%</b>
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 18,563	1.24%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 18,563</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			\$ 6,972,604			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 391,998	\$ 391,998	\$ 391,998			
Revenues:						
Charges for Services	\$ 113,500	\$ 113,500	\$ 61,997	54.62%	\$ 48,770	34.59%
Miscellaneous	8,500	8,500	3,886	45.72%	4,743	29.64%
<b>TOTAL REVENUES</b>	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 65,883</u>	54.00%	<u>\$ 53,513</u>	34.08%
Appropriations:						
Corrections	\$ 102,229	\$ 102,229	\$ 35,305	34.54%	\$ 14,897	14.34%
Appropriations without Contribution to Fund Balance	102,229	102,229	35,305	34.54%	14,897	14.34%
Contribution to Fund Balance	19,771	19,771	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 35,305</u>	28.94%	<u>\$ 14,897</u>	9.49%
Projected Fund Balance December 31	\$ 411,769	\$ 411,769				
Fund Balance as of Report Date			\$ 422,576			

# 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 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 431,246	\$ 431,246	\$ 431,246			
Revenues:						
Fines and Forfeitures	\$ 584,469	\$ 584,469	\$ 229,363	39.24%	\$ 211,616	35.99%
Investment Income	-	-	2,185	-	1,767	-
Revenues without Use of Fund Balance	584,469	584,469	231,548	39.62%	213,383	36.29%
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>\$ 231,548</b>	<b>31.17%</b>	<b>\$ 213,383</b>	<b>29.56%</b>
Appropriations:						
District Attorney	\$ 361,348	\$ 361,348	\$ 140,821	38.97%	\$ 143,326	41.01%
Solicitor General	371,479	371,479	114,700	30.88%	84,465	23.31%
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>\$ 255,521</b>	<b>34.40%</b>	<b>\$ 227,791</b>	<b>31.55%</b>
Projected Fund Balance December 31	\$ 272,888	\$ 272,888				
Fund Balance as of Report Date			\$ 407,273			



# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 202,374	\$ 202,374	\$ 202,374			
Revenues:						
Miscellaneous	\$ -	\$ -	\$ -	-	\$ 450	-
Revenues without Use of Fund Balance	-	-	-	-	450	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<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%	\$ 32,940	24.40%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 12,088</b>	<b>8.95%</b>	<b>\$ 32,940</b>	<b>24.40%</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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 52,972				
Fund Balance as of Report Date			\$ 52,972			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## DA Special State Fund (083)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 2,971	\$ 2,971	\$ 2,971			
Revenues:						
Fines and Forfeitures	\$ -	\$ 7,042	\$ 18,635	264.63%	\$ -	-
Revenues without Use of Fund Balance	-	7,042	18,635	264.63%	-	-
Use of Fund Balance	2,200	2,200	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,200</b>	<b>\$ 9,242</b>	<b>\$ 18,635</b>	<b>201.63%</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			\$ 21,606			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 39,494,828	\$ 39,494,828	\$ 39,494,828			
Revenues:						
Charges for Services	\$ 23,723,700	\$ 23,723,700	\$ 6,086,759	25.66%	\$ 5,938,778	25.68%
Investment Income	1,633,507	1,633,507	609,971	37.34%	415,227	114.84%
Revenues without Use of Fund Balance	25,357,207	25,357,207	6,696,730	26.41%	6,354,005	27.05%
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>\$ 6,696,730</b>	<b>22.53%</b>	<b>\$ 6,354,005</b>	<b>23.68%</b>
Appropriations:						
Police Services	\$ 26,217,862	\$ 26,217,862	\$ 8,874,396	33.85%	\$ 7,674,754	32.78%
Non-Departmental:						
Reserves - Compensation	89,000	89,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,865,784	2,865,784	716,446	25.00%	698,072	25.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,504,784	3,504,784	716,446	20.44%	698,072	20.41%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 29,722,646</b>	<b>\$ 29,722,646</b>	<b>\$ 9,590,842</b>	<b>32.27%</b>	<b>\$ 8,372,826</b>	<b>31.21%</b>
Projected Fund Balance December 31	\$ 35,129,389	\$ 35,129,389				
Fund Balance as of Report Date			\$ 36,600,716			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 282,932	\$ 282,932	\$ 282,932			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 22,038	73.46%	\$ 21,568	71.89%
Revenues without Use of Fund Balance	30,000	30,000	22,038	73.46%	21,568	71.89%
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>\$ 22,038</b>	<b>40.00%</b>	<b>\$ 21,568</b>	<b>39.14%</b>
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 17,378	31.54%	\$ 9,555	17.34%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 17,378</b>	<b>31.54%</b>	<b>\$ 9,555</b>	<b>17.34%</b>
Projected Fund Balance December 31	\$ 257,832	\$ 257,832				
Fund Balance as of Report Date			\$ 287,592			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Opioid Remediation Fund (015)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 2,162,879	\$ 2,162,879	\$ 2,162,879			
Revenues:						
Investment Income	\$ -	\$ -	\$ 42,100	-	\$ 25,803	-
Miscellaneous	-	-	1,344,630	-	170,308	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,386,730	-	\$ 196,111	-
Appropriations:						
Projected Fund Balance December 31	\$ 2,162,879	\$ 2,162,879				
Fund Balance as of Report Date			\$ 3,549,609			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 1,074,875	\$ 1,074,875	\$ 1,074,875			
Revenues:						
Fines and Forfeitures	\$ -	\$ 108,550	\$ 108,550	100.00%	\$ 23,564	100.00%
Revenues without Use of Fund Balance	-	108,550	108,550	100.00%	23,564	100.00%
Use of Fund Balance	278,127	169,577	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 278,127</b>	<b>\$ 278,127</b>	<b>\$ 108,550</b>	<b>39.03%</b>	<b>\$ 23,564</b>	<b>7.80%</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	\$ 905,298				
Fund Balance as of Report Date			\$ 1,183,425			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 979,322	\$ 979,322	\$ 979,322			
Revenues:						
Fines and Forfeitures	\$ -	\$ 171,212	\$ 171,212	100.00%	\$ 182,698	100.00%
Revenues without Use of Fund Balance	-	171,212	171,212	100.00%	182,698	100.00%
Use of Fund Balance	95,000	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 95,000</b>	<b>\$ 171,212</b>	<b>\$ 171,212</b>	100.00%	<b>\$ 182,698</b>	35.62%
Appropriations:						
Police Services	\$ 95,000	\$ 95,000	\$ 25,240	26.57%	\$ 35,927	7.01%
Appropriations without Contribution to Fund Balance	95,000	95,000	25,240	26.57%	35,927	7.01%
Contribution to Fund Balance	-	76,212	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 95,000</b>	<b>\$ 171,212</b>	<b>\$ 25,240</b>	14.74%	<b>\$ 35,927</b>	7.01%
Projected Fund Balance December 31	\$ 884,322	\$ 1,055,534				
Fund Balance as of Report Date			\$ 1,125,294			



# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 4,466,006	\$ 4,466,006	\$ 4,466,006			
Revenues:						
Charges for Services	\$ 1,152,609	\$ 1,152,609	\$ 374,573	32.50%	\$ 165,237	29.90%
Investment Income	151,837	151,837	78,588	51.76%	40,625	-
TOTAL REVENUES	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 453,161</u>	34.74%	<u>\$ 205,862</u>	29.76%
Appropriations:						
Sheriff	\$ 509,345	\$ 509,345	\$ 108,391	21.28%	\$ 107,331	15.52%
Appropriations without Contribution to Fund Balance	509,345	509,345	108,391	21.28%	107,331	15.52%
Contribution to Fund Balance	795,101	795,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,304,446</u>	<u>\$ 1,304,446</u>	<u>\$ 108,391</u>	8.31%	<u>\$ 107,331</u>	15.52%
Projected Fund Balance December 31	\$ 5,261,107	\$ 5,261,107				
Fund Balance as of Report Date			\$ 4,810,776			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 604,462	\$ 604,462	\$ 604,462			
Revenues:						
Fines and Forfeitures	\$ -	\$ 39,382	\$ 39,382	100.00%	\$ 29,710	100.00%
Revenues without Use of Fund Balance	-	39,382	39,382	100.00%	29,710	100.00%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 350,000</b>	<b>\$ 389,382</b>	<b>\$ 39,382</b>	10.11%	<b>\$ 29,710</b>	17.51%
Appropriations:						
Sheriff	\$ 350,000	\$ 389,382	\$ -	0.00%	\$ 95,687	56.38%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 350,000</b>	<b>\$ 389,382</b>	<b>\$ -</b>	0.00%	<b>\$ 95,687</b>	56.38%
Projected Fund Balance December 31	\$ 254,462	\$ 254,462				
Fund Balance as of Report Date			\$ 643,844			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 190,302			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 198,797	\$ 198,797	\$ 198,797			
Revenues:						
Fines and Forfeitures	\$ -	\$ 133,453	\$ 133,453	100.00%	\$ 67,970	-
Investment Income	-	-	2,025	-	762	-
Revenues without Use of Fund Balance	-	133,453	135,478	101.52%	68,732	-
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>\$ 135,478</b>	<b>66.59%</b>	<b>\$ 68,732</b>	<b>98.19%</b>
Appropriations:						
Sheriff	\$ 70,000	\$ 203,453	\$ 6,303	3.10%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,000</b>	<b>\$ 203,453</b>	<b>\$ 6,303</b>	<b>3.10%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 128,797	\$ 128,797				
Fund Balance as of Report Date			\$ 327,972			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Stadium Fund (055)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 3,992,534	\$ 3,992,534	\$ 3,992,534			
Revenues:						
Taxes	\$ 1,109,000	\$ 1,109,000	\$ 279,675	25.22%	\$ 381,321	47.43%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,258,887	1,258,887	184,025	14.62%	144,450	12.51%
Investment Income	58,200	58,200	60,209	103.45%	28,266	227.73%
TOTAL REVENUES	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 923,909</u>	32.69%	<u>\$ 954,037</u>	40.23%
Appropriations:						
Stadium Operations	\$ 2,225,544	\$ 2,225,544	\$ 1,740,944	78.23%	\$ 1,712,906	77.80%
Appropriations without Contribution to Fund Balance	2,225,544	2,225,544	1,740,944	78.23%	1,712,906	77.80%
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>\$ 1,740,944</u>	61.60%	<u>\$ 1,712,906</u>	72.23%
Projected Fund Balance December 31	\$ 4,593,077	\$ 4,593,077				
Fund Balance as of Report Date			\$ 3,175,499			

# 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			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 643,201	\$ 643,201	\$ 643,201			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 193,504	1,290.03%	\$ 29,420	196.13%
Investment Income	-	-	9,659	-	7,811	-
Revenues without Use of Fund Balance	15,000	15,000	203,163	1,354.42%	37,231	248.21%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 203,163	203.16%	\$ 37,231	37.23%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 558,201	\$ 558,201				
Fund Balance as of Report Date			\$ 846,364			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Fund Balance January 1	\$ 28,273,077	\$ 28,273,077	\$ 28,273,077			
Revenues:						
Taxes	\$ 14,039,000	\$ 14,039,000	\$ 4,387,220	31.25%	\$ 4,835,772	41.59%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	510,000	510,000	385,055	75.50%	281,740	185.89%
Miscellaneous	45,119	45,119	-	0.00%	-	-
Revenues without Use of Fund Balance	14,595,119	14,595,119	4,772,275	32.70%	5,117,512	43.44%
Use of Fund Balance	4,137,450	4,137,450	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,732,569	\$ 18,732,569	\$ 4,772,275	25.48%	\$ 5,117,512	33.29%
Appropriations:						
Facility Debt	\$ 13,679,929	\$ 13,679,929	\$ 2,767,464	20.23%	\$ 2,803,643	24.81%
Tourism	5,052,640	5,052,640	2,481,767	49.12%	2,097,998	51.55%
TOTAL APPROPRIATIONS	\$ 18,732,569	\$ 18,732,569	\$ 5,249,231	28.02%	\$ 4,901,641	31.89%
Projected Fund Balance December 31	\$ 24,135,627	\$ 24,135,627				
Fund Balance as of Report Date			\$ 27,796,121			

# 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			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 1,250,731	\$ 1,250,731	\$ 1,250,731			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 77,766	51.84%	\$ 74,779	44.78%
Investment Income	51,460	51,460	22,758	44.22%	10,911	-
Miscellaneous	975,000	975,000	518,555	53.19%	501,848	63.53%
Other Financing Sources	25,000	25,000	10,417	41.67%	375,000	41.67%
Revenues without Use of Net Position	1,201,460	1,201,460	629,496	52.39%	962,538	51.83%
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>\$ 629,496</b>	<b>32.51%</b>	<b>\$ 962,538</b>	<b>42.29%</b>
Appropriations:						
Transportation*	\$ 1,925,306	\$ 1,925,306	\$ 672,128	34.91%	\$ 771,774	34.06%
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>\$ 672,128</b>	<b>34.71%</b>	<b>\$ 771,774</b>	<b>33.91%</b>
Projected Net Position December 31	\$ 515,885	\$ 515,885				
Net Position as of Report Date			\$ 1,208,099			

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



# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 13,246,441	\$ 13,246,441	\$ 13,246,441			
Revenues:						
Investment Income	\$ 188,078	\$ 188,078	\$ 121,261	64.47%	\$ 100,149	-
Miscellaneous	3,553,105	3,553,105	1,173,257	33.02%	3,051,260	59.82%
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	1,294,518	17.17%	3,889,965	53.28%
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>\$ 1,294,518</u>	13.52%	<u>\$ 3,889,965</u>	40.80%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,578,194	\$ 9,578,194	\$ 1,212,614	12.66%	\$ 1,778,177	18.65%
Total Non-Departmental	9,578,194	9,578,194	1,212,614	12.66%	1,778,177	18.65%
TOTAL APPROPRIATIONS	<u>\$ 9,578,194</u>	<u>\$ 9,578,194</u>	<u>\$ 1,212,614</u>	12.66%	<u>\$ 1,778,177</u>	18.65%
Projected Net Position December 31	\$ 11,209,430	\$ 11,209,430				
Net Position as of Report Date			\$ 13,328,345			

# 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 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 12,884,220	\$ 12,884,220	\$ 12,884,220			
Revenues:						
Charges for Services	\$ 2,292,685	\$ 2,292,685	\$ 835,631	36.45%	\$ 906,688	70.79%
Investment Income	588,033	588,033	254,131	43.22%	172,628	64.08%
Miscellaneous	-	-	6,192	-	9,121	-
Other Financing Sources	17,602,000	17,602,000	7,334,167	41.67%	7,708,333	41.67%
Revenues without Use of Net Position	20,482,718	20,482,718	8,430,121	41.16%	8,796,770	43.87%
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>\$ 8,430,121</b>	<b>28.92%</b>	<b>\$ 8,796,770</b>	<b>27.60%</b>
Appropriations:						
Transportation*	\$ 29,137,827	\$ 29,137,827	\$ 5,800,605	19.91%	\$ 7,177,686	22.53%
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>\$ 5,800,605</b>	<b>19.90%</b>	<b>\$ 7,177,686</b>	<b>22.52%</b>
Projected Net Position December 31	\$ 4,217,111	\$ 4,217,111				
Net Position as of Report Date			\$ 15,513,736			

\* 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 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	23,095,815	41.73%	19,994,848	41.95%
Investment Income	1,593,989	1,593,989	1,155,392	72.48%	854,676	208.88%
Miscellaneous	100	100	683	683.00%	-	0.00%
Revenues without Use of Net Position	57,887,111	57,887,111	24,622,579	42.54%	21,221,146	43.28%
Use of Net Position	2,373,643	2,373,643	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,260,754	\$ 60,260,754	\$ 24,622,579	40.86%	\$ 21,221,146	36.89%
Appropriations:						
Support Services	\$ 60,217,722	\$ 60,217,722	\$ 19,873,246	33.00%	\$ 18,279,464	31.78%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	13,763	41.67%	-	-
Total Non-Departmental	43,032	43,032	13,763	31.98%	-	0.00%
TOTAL APPROPRIATIONS	\$ 60,260,754	\$ 60,260,754	\$ 19,887,009	33.00%	\$ 18,279,464	31.78%
Projected Net Position December 31	\$ 21,297,689	\$ 21,297,689				
Net Position as of Report Date			\$ 28,406,902			

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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 15,367,309	\$ 15,367,309	\$ 15,367,309			
Revenues:						
Charges for Services	\$ 31,391,917	\$ 31,391,917	\$ 818,697	2.61%	\$ 573,813	1.83%
Investment Income	192,000	192,000	296,054	154.19%	276,589	586.88%
Miscellaneous	-	-	303	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,583,917</b>	<b>\$ 31,583,917</b>	<b>\$ 1,115,054</b>	<b>3.53%</b>	<b>\$ 850,402</b>	<b>2.59%</b>
Appropriations:						
Planning and Development	\$ 2,011,861	\$ 2,011,861	\$ 647,679	32.19%	\$ 656,220	34.13%
Water Resources*	28,965,141	28,965,141	10,940,241	37.77%	5,663,350	18.42%
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	11,587,920	37.23%	6,319,570	19.28%
Working Capital Reserve	457,915	457,915	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,583,917</b>	<b>\$ 31,583,917</b>	<b>\$ 11,587,920</b>	<b>36.69%</b>	<b>\$ 6,319,570</b>	<b>19.28%</b>
Projected Net Position December 31	\$ 15,825,224	\$ 15,825,224				
Net Position as of Report Date			\$ 4,894,443			

\* 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 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 191,867,735	\$ 191,867,735	\$ 191,867,735			
Revenues:						
Charges for Services	\$ 410,506,468	\$ 410,506,468	\$ 150,674,346	36.70%	\$ 143,523,119	37.06%
Investment Income	4,167,317	4,167,317	2,238,531	53.72%	1,901,129	130.05%
Contributions and Donations	29,483,721	29,483,721	14,366,647	48.73%	12,155,547	55.84%
Miscellaneous	-	-	101,124	-	161,308	322.62%
Revenues without Use of Net Position	444,157,506	444,157,506	167,380,648	37.68%	157,741,103	38.43%
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>\$ 167,380,648</b>	<b>34.76%</b>	<b>\$ 157,741,103</b>	<b>37.21%</b>
Appropriations:						
Planning and Development	\$ 1,166,825	\$ 1,166,825	\$ 357,143	30.61%	\$ 386,904	34.34%
Water Resources*	465,425,817	479,642,026	186,271,742	38.84%	164,890,402	39.06%
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>\$ 186,628,885</b>	<b>38.76%</b>	<b>\$ 165,277,306</b>	<b>38.99%</b>
Projected Net Position December 31	\$ 168,755,599	\$ 154,539,390				
Net Position as of Report Date			\$ 172,619,498			

\* 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 26,927,512	\$ 26,927,512	\$ 26,927,512			
Revenues:						
Charges for Services	\$ 140,178,801	\$ 140,178,801	\$ 50,938,386	36.34%	\$ 44,569,197	34.82%
Investment Income	302,107	302,107	567,315	187.79%	197,699	98.17%
Miscellaneous	317,430	317,430	199,213	62.76%	281,344	82.45%
TOTAL REVENUES	<u>\$ 140,798,338</u>	<u>\$ 140,798,338</u>	<u>\$ 51,704,914</u>	36.72%	<u>\$ 45,048,240</u>	35.04%
Appropriations:						
Communications	\$ 8,931,489	\$ 8,931,489	\$ 3,051,624	34.17%	\$ 2,392,172	28.04%
County Administration	6,920,095	6,920,095	2,414,948	34.90%	1,095,236	26.69%
Financial Services	11,454,040	11,454,040	4,106,291	35.85%	4,767,397	34.95%
Human Resources	8,740,176	8,740,176	2,482,534	28.40%	2,142,298	32.41%
Information Technology Services	74,471,457	74,471,457	21,210,502	28.48%	17,531,786	25.86%
Law	3,852,636	3,852,636	1,378,048	35.77%	1,322,556	38.12%
Support Services	23,860,945	23,860,945	8,463,275	35.47%	7,833,715	37.39%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,563,500	2,563,500	194,694	7.59%	420,679	16.53%
Total Non-Departmental	<u>2,567,500</u>	<u>2,567,500</u>	<u>194,694</u>	7.58%	<u>420,679</u>	16.51%
TOTAL APPROPRIATIONS	<u>\$ 140,798,338</u>	<u>\$ 140,798,338</u>	<u>\$ 43,301,916</u>	30.75%	<u>\$ 37,505,839</u>	29.18%
Projected Net Position December 31	\$ 26,927,512	\$ 26,927,512				
Net Position as of Report Date			\$ 35,330,510			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 1,935,392	\$ 1,935,392	\$ 1,935,392			
Revenues:						
Charges for Services	\$ 4,500,831	\$ 4,500,831	\$ 1,875,346	41.67%	\$ 937,664	41.67%
Investment Income	191,004	191,004	154,659	80.97%	72,219	112.35%
TOTAL REVENUES	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 2,030,005</u>	43.27%	<u>\$ 1,009,883</u>	42.35%
Appropriations:						
Financial Services	\$ 3,503,859	\$ 3,503,859	\$ 891,503	25.44%	\$ 518,855	21.76%
Appropriations without Working Capital Reserve	3,503,859	3,503,859	891,503	25.44%	518,855	21.76%
Working Capital Reserve	1,187,976	1,187,976	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 891,503</u>	19.00%	<u>\$ 518,855</u>	21.76%
Projected Net Position December 31	\$ 3,123,368	\$ 3,123,368				
Net Position as of Report Date			\$ 3,073,894			

# 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 05/31/2024	Actuals YTD as of 05/31/2024	% Actual to Current Budget	Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 7,373,552	\$ 7,373,552	\$ 7,373,552			
Revenues:						
Charges for Services	\$ 11,010,700	\$ 11,010,700	\$ 6,330,979	57.50%	\$ 5,593,078	53.44%
Investment Income	261,226	261,226	138,494	53.02%	95,276	-
Miscellaneous	277,000	277,000	459,234	165.79%	369,895	133.54%
Other Financing Sources	-	-	14,422	-	28,585	-
Revenues without Use of Net Position	11,548,926	11,548,926	6,943,129	60.12%	6,086,834	56.66%
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>\$ 6,943,129</b>	<b>52.16%</b>	<b>\$ 6,086,834</b>	<b>56.66%</b>
Appropriations:						
Support Services	\$ 12,293,789	\$ 12,293,789	\$ 4,959,430	40.34%	\$ 4,495,493	45.55%
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	411,009	41.67%	224,475	41.67%
Total Non-Departmental	1,017,422	1,017,422	411,009	40.40%	224,475	39.61%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,311,211</b>	<b>\$ 13,311,211</b>	<b>\$ 5,370,439</b>	<b>40.35%</b>	<b>\$ 4,719,968</b>	<b>43.94%</b>
Projected Net Position December 31	\$ 5,611,267	\$ 5,611,267				
Net Position as of Report Date			\$ 8,946,242			



# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 53,735,584	\$ 53,735,584	\$ 53,735,584			
Revenues:						
Charges for Services	\$ 79,623,330	\$ 79,623,330	\$ 33,548,882	42.13%	\$ 29,267,897	37.57%
Investment Income	1,128,809	1,128,809	838,741	74.30%	620,601	129.65%
Miscellaneous	-	-	449,585	-	295,379	-
Revenues without Use of Net Position	80,752,139	80,752,139	34,837,208	43.14%	30,183,877	38.51%
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>\$ 34,837,208</b>	<b>41.78%</b>	<b>\$ 30,183,877</b>	<b>38.51%</b>
Appropriations:						
Human Resources	\$ 83,370,511	\$ 83,370,511	\$ 32,158,837	38.57%	\$ 29,178,710	37.42%
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>\$ 32,158,837</b>	<b>38.57%</b>	<b>\$ 29,178,710</b>	<b>37.23%</b>
Projected Net Position December 31	\$ 51,105,212	\$ 51,105,212				
Net Position as of Report Date			\$ 56,413,955			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 3,563,239	\$ 3,563,239	\$ 3,563,239			
Revenues:						
Charges for Services	\$ 15,499,995	\$ 15,499,995	\$ 6,458,331	41.67%	\$ 5,221,957	41.67%
Investment Income	116,400	116,400	105,210	90.39%	47,464	191.19%
Miscellaneous	-	-	290,640	-	15	-
<b>TOTAL REVENUES</b>	<b>\$ 15,616,395</b>	<b>\$ 15,616,395</b>	<b>\$ 6,854,181</b>	<b>43.89%</b>	<b>\$ 5,269,436</b>	<b>41.96%</b>
Appropriations:						
Financial Services	\$ 15,429,772	\$ 15,429,772	\$ 8,049,295	52.17%	\$ 8,016,757	70.36%
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	8,049,295	52.13%	8,016,757	70.30%
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>\$ 8,049,295</b>	<b>51.54%</b>	<b>\$ 8,016,757</b>	<b>63.84%</b>
Projected Net Position December 31	\$ 3,739,862	\$ 3,739,862				
Net Position as of Report Date			\$ 2,368,125			

# 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 05/31/2024	Actuals YTD as of 05/31/2024		Actuals YTD as of 05/31/2023	% Actual to 05/31/2023 Budget
Net Position January 1	\$ 10,501,210	\$ 10,501,210	\$ 10,501,210			
Revenues:						
Charges for Services	\$ 3,500,510	\$ 3,500,510	\$ 1,458,546	41.67%	\$ 1,875,414	41.67%
Investment Income	464,630	464,630	273,130	58.78%	230,092	180.28%
Miscellaneous	-	-	39,507	-	62,171	-
Revenues without Use of Net Position	3,965,140	3,965,140	1,771,183	44.67%	2,167,677	46.83%
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>\$ 1,771,183</b>	<b>30.09%</b>	<b>\$ 2,167,677</b>	<b>36.07%</b>
Appropriations:						
Human Resources	\$ 5,875,480	\$ 5,875,480	\$ 1,812,985	30.86%	\$ 2,033,119	33.89%
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>\$ 1,812,985</b>	<b>30.80%</b>	<b>\$ 2,033,119</b>	<b>33.83%</b>
Projected Net Position December 31	\$ 8,580,870	\$ 8,580,870				
Net Position as of Report Date			\$ 10,459,408			

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**AS OF 5/31/2024**

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Intergovernmental	631,000	666,939	35,939	GCID 20240249 to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$35,939.00. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles, tourniquets, traction splints, disposable CPAP, capnography, and capnography lines. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	35,939
Total: Intergovernmental					-	35,939
Total: Fire and Emergency Medical Services District Fund			35,939		-	35,939
<b>Police Services District Fund (106)</b>						
Miscellaneous	443,710	446,210	2,500	GCID 20240105 for the Chairwoman to execute a Fifth Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A. Subject to approval as to form by the Law Department.	-	2,500
Total: Miscellaneous					-	2,500
Use of Fund Balance	2,518,241	2,515,741	(2,500)	GCID 20240105 for the Chairwoman to execute a Fifth Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A. Subject to approval as to form by the Law Department.	-	(2,500)
Total: Use of Fund Balance					-	(2,500)
Total: Police Services District Fund			-		-	-

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Charges for Services	10,000,000	10,009,329	9,329	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.	582	582
				Total: Charges for Services	582	9,329
<i>Total: Street Lighting Fund</i>			9,329		582	9,329
<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	-	108,550	108,550	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,232	108,550
				Total: Fines and Forfeitures	5,232	108,550
Use of Fund Balance	278,127	169,577	(108,550)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(5,232)	(108,550)
				Total: Use of Fund Balance	(5,232)	(108,550)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	171,212	171,212	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	27,629	171,212
				Total: Fines and Forfeitures	27,629	171,212
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>			76,212		27,629	76,212

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	39,382	39,382	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,313	39,382
Total: Fines and Forfeitures					10,313	39,382
Total: Sheriff Special Justice Fund			39,382		10,313	39,382
<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.	597	133,453
Total: Fines and Forfeitures					597	133,453
Total: Sheriff Special State Fund			133,453		597	133,453
<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
					-	831,502
					-	9,767,393
					-	2,552,723
Total: Use of Net Position					-	14,216,209
Total: Water and Sewer Operating Fund			14,216,209		-	14,216,209
<b>Total Revenue Budget Adjustments</b>			<b>\$ 14,481,627</b>		<b>\$ 39,121</b>	<b>\$ 14,481,627</b>

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**AS OF 5/31/2024**

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget May	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	8,116,936	1,162,200	Reserves Transfers 1st 6 months	-	138,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	103,500
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	835,200
				Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	85,500
				Total: Juvenile Court	-	1,162,200
Child Advocacy & Juvenile Services	5,622,277	5,642,527	20,250	Transfer from Non-Departmental: Interpreters Reserve - 1st 6 months	-	20,250
				Total: Child Advocacy & Juvenile Services	-	20,250
Sheriff	162,411,937	163,550,437	1,138,500	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	1,138,500
				Total: Sheriff	-	1,138,500
Judiciary	34,704,738	40,005,318	5,300,580	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	342,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	448,500
				Transfer from Non-Departmental: Court Indigent Defense - 1st 6 months	-	4,510,080
				Total: Judiciary	-	5,300,580
Probate Court	4,512,766	4,744,486	231,720	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	9,000
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	222,720
				Total: Probate Court	-	231,720
<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
Reserves - Court Interpreters	900,000	443,250	(456,750)	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	(450,000)
				Transfer from Non-Departmental: Court Interpreters Reserve - July Transfer	-	(6,750)
				Total: Reserves - Court Interpreters	-	(456,750)
Reserves - Court Reporters	1,380,000	690,000	(690,000)	Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	(690,000)
				Total: Reserves - Court Reporters	-	(690,000)
Reserves - Indigent Defense	11,136,000	5,568,000	(5,568,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	(5,568,000)
				Total: Reserves - Indigent Defense	-	(5,568,000)
Reserves - Prisoner Medical	2,530,000	1,265,000	(1,265,000)	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	(1,265,000)
				Total: Reserves - Prisoner Medical	-	(1,265,000)
				Total: Non-Departmental	-	(7,977,851)
<b>Total: General Fund</b>						

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Contribution to Fund Balance	103,849	139,788	35,939	GCID 20240249 to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$35,939.00. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles, tourniquets, traction splints, disposable CPAP, capnography, and capnography lines. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	35,939
				Total: Contribution to Fund Balance	-	35,939
<i>Total: Fire and Emergency Medical Services District Fund</i>			35,939		-	35,939
<b>Police Services District Fund (106)</b>						
Police Services	188,778,730	188,878,730	100,000	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	100,000
				Total: Police Services	-	100,000
Recorder's Court	2,119,970	2,287,570	167,600	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	113,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	10,000	54,100
				Total: Recorder's Court	10,000	167,600
Non-Departmental	5,198,035	4,930,435	(267,600)	Transfer to Recorder's Court - From Indigent Defense Reserve - 1st 6 months	-	(113,500)
				Transfer to Recorder's Court - From Court Interpreter's Reserve -	(10,000)	(54,100)
				Transfer to Police Services - From Prisoner Medical Reserve - 1st 6 months	-	(100,000)
				Total: Non-Departmental	(10,000)	(267,600)
<i>Total: Police Services District Fund</i>			-		-	-
<b>Street Lighting Fund (002)</b>						
Transportation	10,170,252	10,179,581	9,329	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.	582	582
				Total: Transportation	582	9,329
<i>Total: Street Lighting Fund</i>			9,329		582	9,329



Department/Fund	2024 Adopted Budget	2024 Current Annual Budget May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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
<i>Total: DA Special State Fund</i>			7,042		-	7,042
<b>Police Special State Fund (072)</b>						
Contribution to Fund Balance	-	76,212	76,212	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	27,629
<i>Total: Police Special State Fund</i>			76,212	Total: Contribution to Fund Balance	27,629	76,212
					27,629	76,212
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	350,000	389,382	39,382	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,313	39,382
<i>Total: Sheriff Special Justice Fund</i>			39,382		10,313	39,382
<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.	597	133,453
<i>Total: Sheriff Special State Fund</i>			133,453		597	133,453
<b>Water and Sewer Operating Fund (501)</b>						
Water Resources	465,425,817	479,642,026	14,216,209	GCID 20240011 BL115-23, Little Suwanee Creek gravity sewer and force main project, to JDS, Inc., amount not to exceed \$6,759,614.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	1,064,591
				GCID 20240015 BL140-23, Lower Big Haynes Creek force main check valve installation, to Site Engineering, Inc., amount not to exceed \$831,502.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	831,502
				GCID 20240080 BL160-23, Wolf Creek interceptor upsizing, to JDS, Inc., amount not to exceed \$21,523,108.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	9,767,393
				GCID 20240302 BL024-24, Ridge Road Pump Station decommissioning - phase 2, to JDS, Inc., amount not to exceed \$9,567,117.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	2,552,723
<i>Total: Water and Sewer Operating Fund</i>			14,216,209	Total: Water Resources	-	14,216,209
					-	14,216,209
<b>Total Appropriation Budget Adjustments</b>			<b>14,481,627</b>		<b>\$ 39,121</b>	<b>\$ 14,481,627</b>