



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
JANUARY 31, 2024  
(UNAUDITED)



## MEMORANDUM

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

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

**DATE:** February 15, 2024

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

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

This report includes:

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# EXECUTIVE SUMMARY

## Property 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.

## Fiscal Year 2024 Budget Adoption

The Gwinnett County Board of Commissioners adopted a \$2.53 billion budget for fiscal year 2024 on January 2, 2024. It includes an operating budget of \$1.97 billion and a \$561 million capital budget, which includes \$214 million from the County's SPLOST program. Additional information about the [2024 budget](#), including the [Adopted 2024 Budget Resolution Summary](#) and the [2024 Budget in Brief](#), is available on the County's website.

## 2023 External Audit

The annual external audit began on February 12, 2024. The audit process includes a thorough review of procedures and transactions to ensure the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's Annual Comprehensive Financial Report are fairly represented. As the audit is being completed, additional entries for 2023 may be required. The audit typically lasts approximately five months, beginning in February and ending in June.

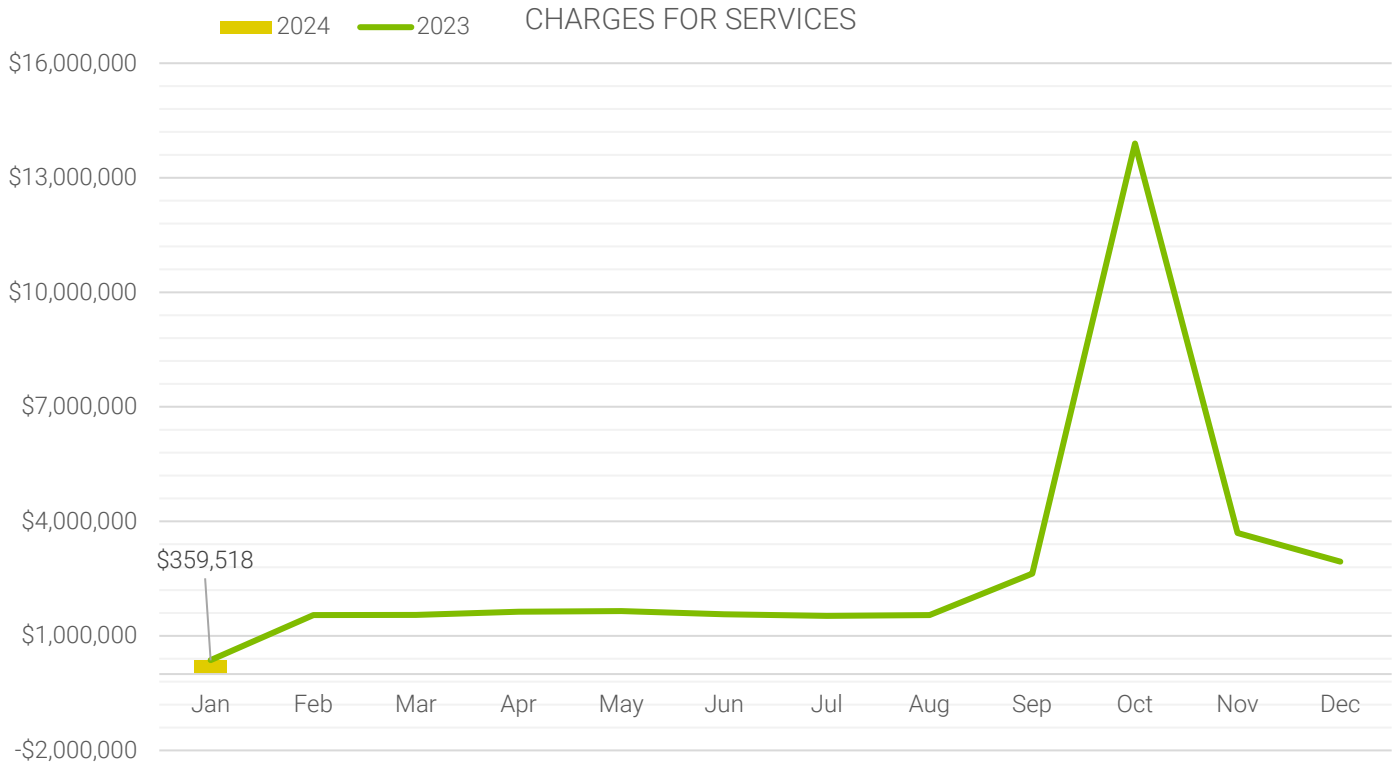
**Risk Management Fund Net Position**

The Risk Management Fund shows a negative net position as of this report. This negative net position is temporary and is due to annual insurance premiums that are paid at the beginning of the year. As the year progresses, the fund will collect revenue through monthly charges it assesses to other funds. The fund should end the year with a positive net position once revenues are collected.

## GENERAL FUND (PAGE 11)

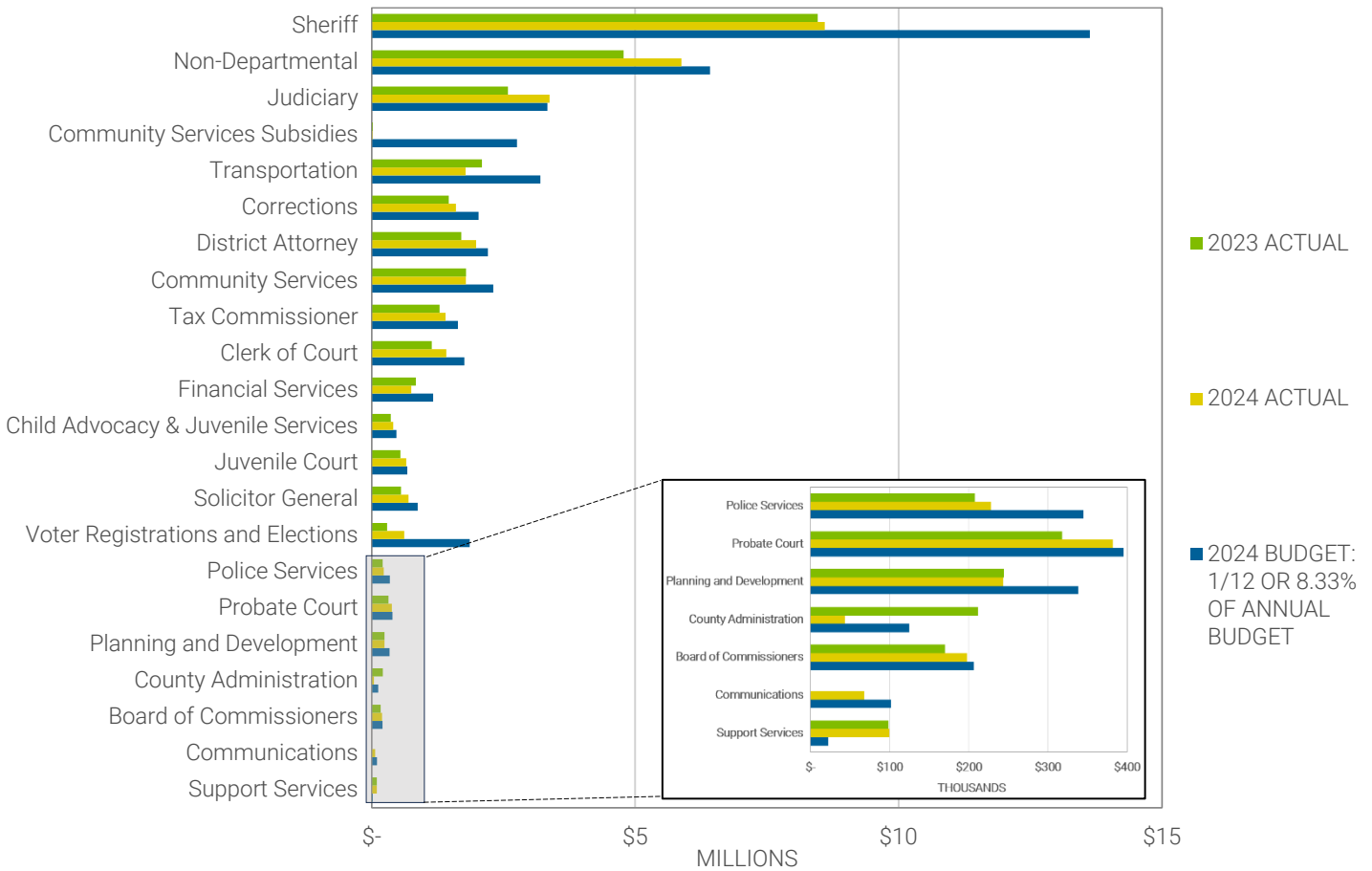
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

As discussed in the executive summary, the main revenue source for the General Fund will shift to property taxes later in the year when they are collected. Charges for Services revenue is another major revenue category in the General Fund. In the chart below, the yellow bars are 2024 monthly revenues, and the green line represents monthly collections for 2023. One of the main sources of revenue in this category is the commissions received by the County related to property taxes.



As seen in the chart, last year there were significant increases in monthly collections around the property tax due date of October 15, 2023. The January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year.

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



Sheriff's expenditures are below budget due to inmate medical and housing expenses. Invoices received and paid in January were for prior year services and were recorded in the prior year.

Non-Departmental expenses are approximately \$1.1 million higher in comparison to 2023. This is primarily due to an increase in the overall monthly contribution to capital amount in 2024.

Community Services Subsidies appear significantly under budget based on the percentage of the fiscal year that has lapsed. This is due to the timing of when subsidy payments and payments to other agencies are made. Community services subsidy payments are generally paid quarterly.

Transportation and Financial Services expenditures are lower year-over-year due to the timing of invoices.

Voter Registrations and Elections appears under budget, but expenditures will increase as elections are held.

County Administration expenses are lower in comparison to 2023. This is due to the transition of Community Outreach, Economic Development, and Gwinnett Entrepreneur Center to other departments in 2023.

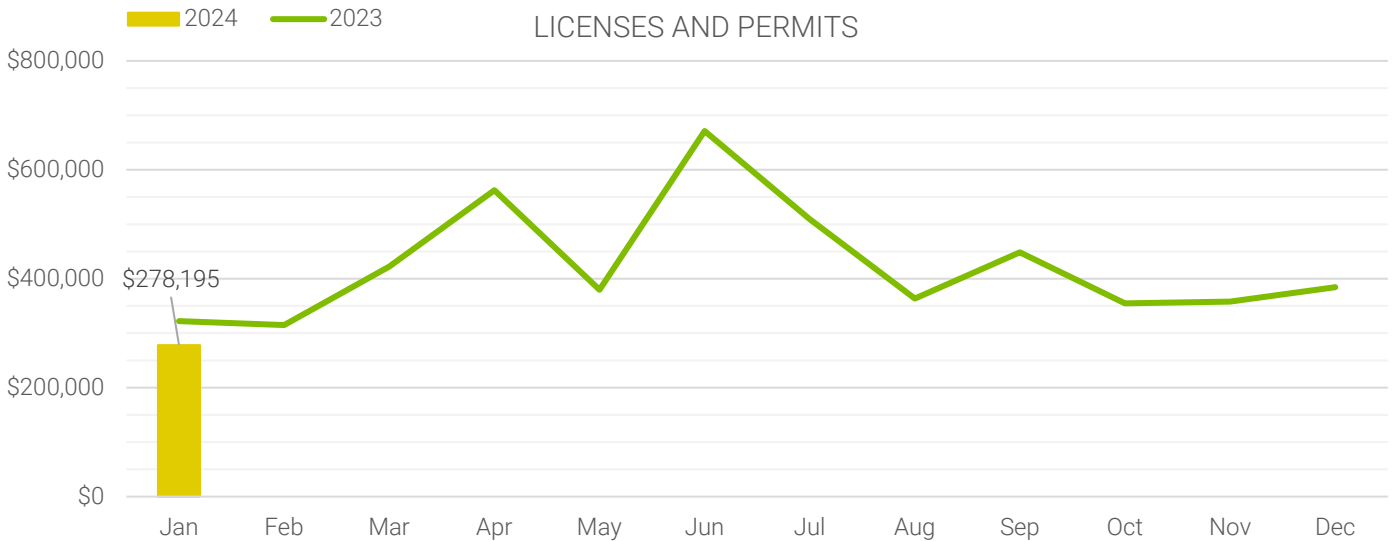
Communications had no prior year expenditures due to the transition of Community Outreach from the County Administrator's office in 2023.

Support Services expenses are temporarily over budget due to a one time rental payment.

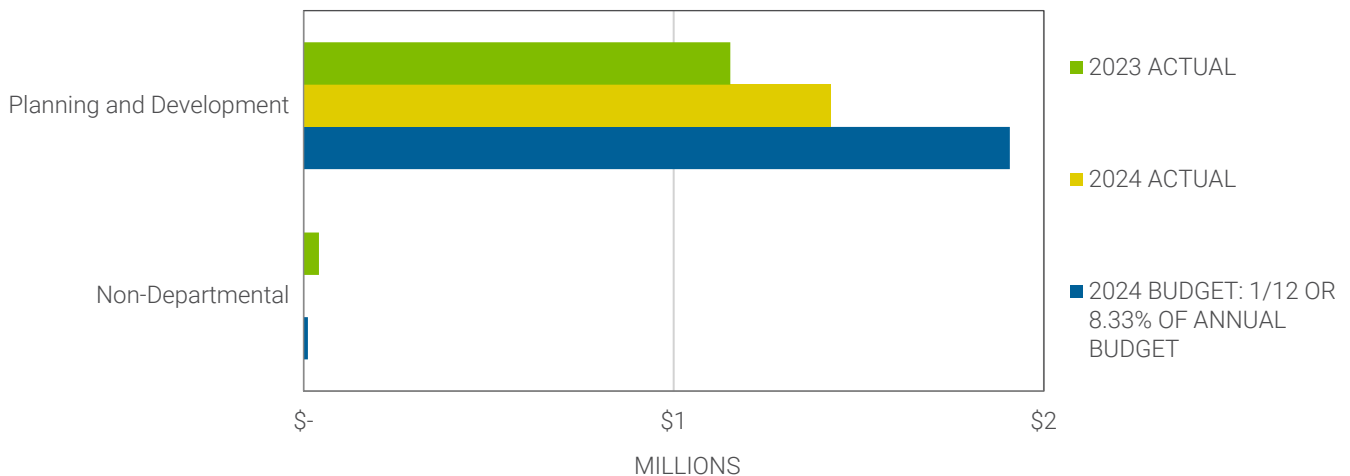
## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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.

As discussed in the executive summary, the main revenue source for the Development and Enforcement Services District will shift to property taxes later in the year when they are collected. 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. When compared to the same time last year, Licenses and Permits revenue is down approximately \$44,000. This is due to a decrease in the issuance of building permits.



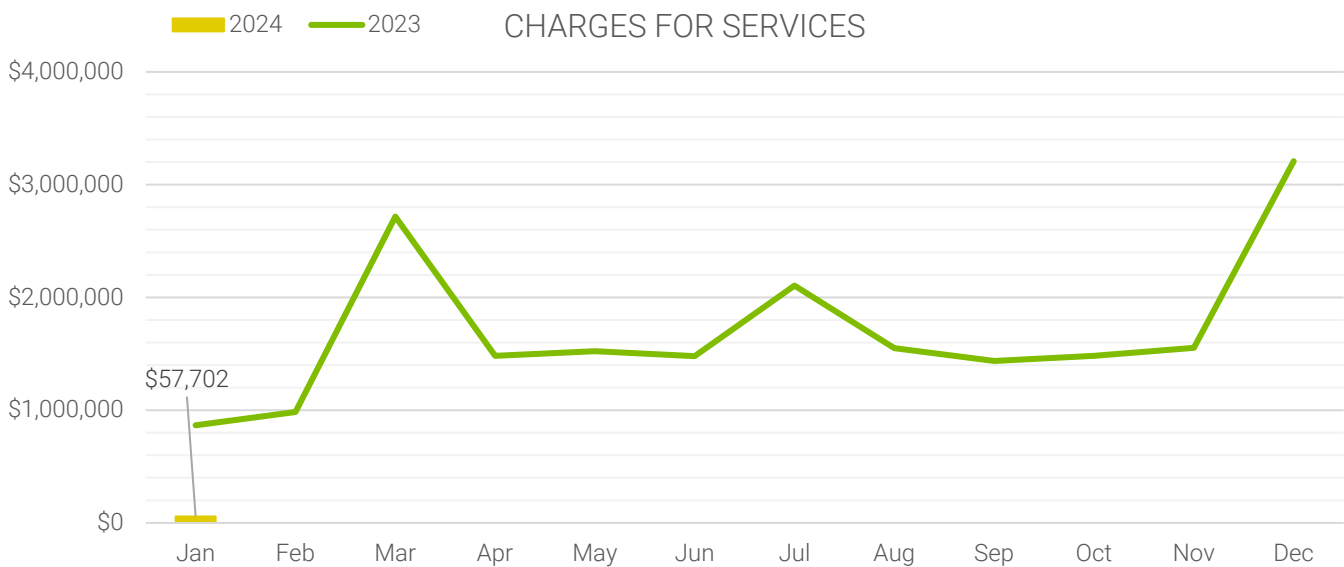
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
JANUARY 2023– 2024 YTD EXPENDITURES



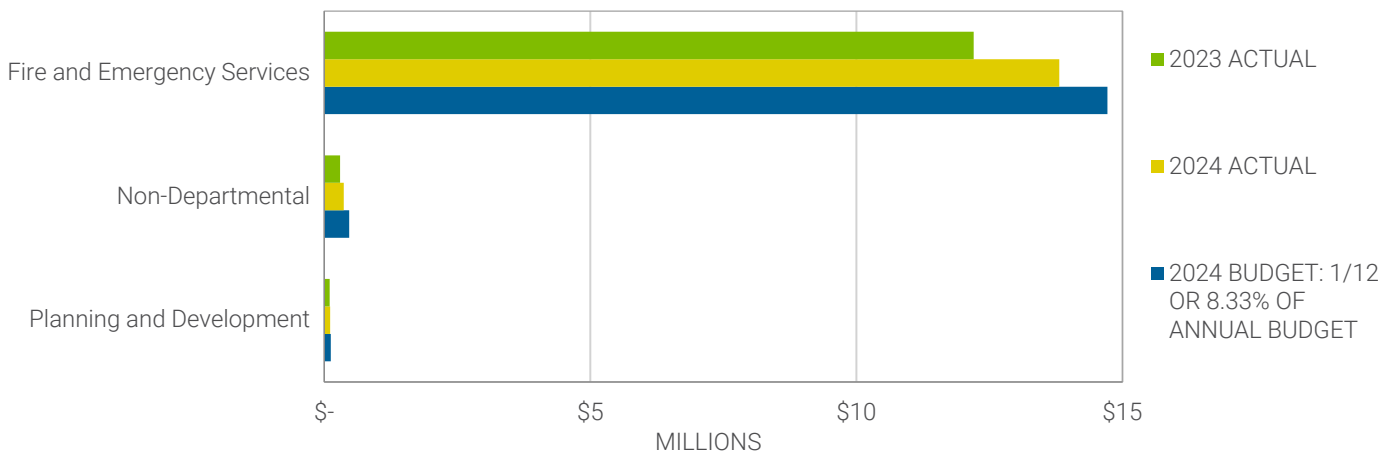
# FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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.

As discussed in the executive summary, 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. 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. When compared to the same time last year, Charges for Services revenue, which primarily consists of ambulance fees, has a variance of approximately \$808,000 due to a Medicaid supplement payment that was posted in January 2023.



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

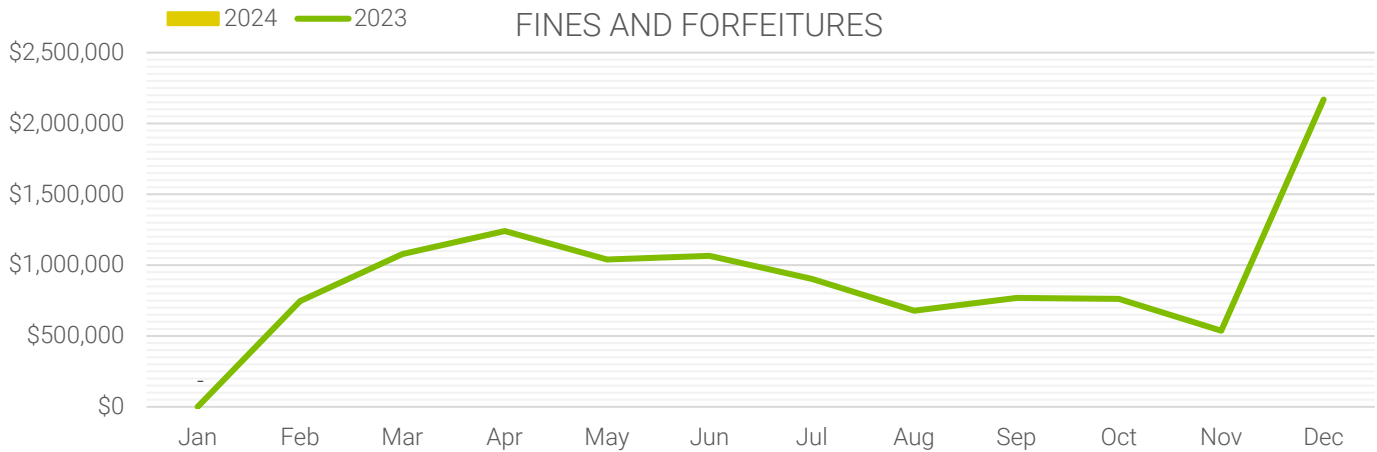




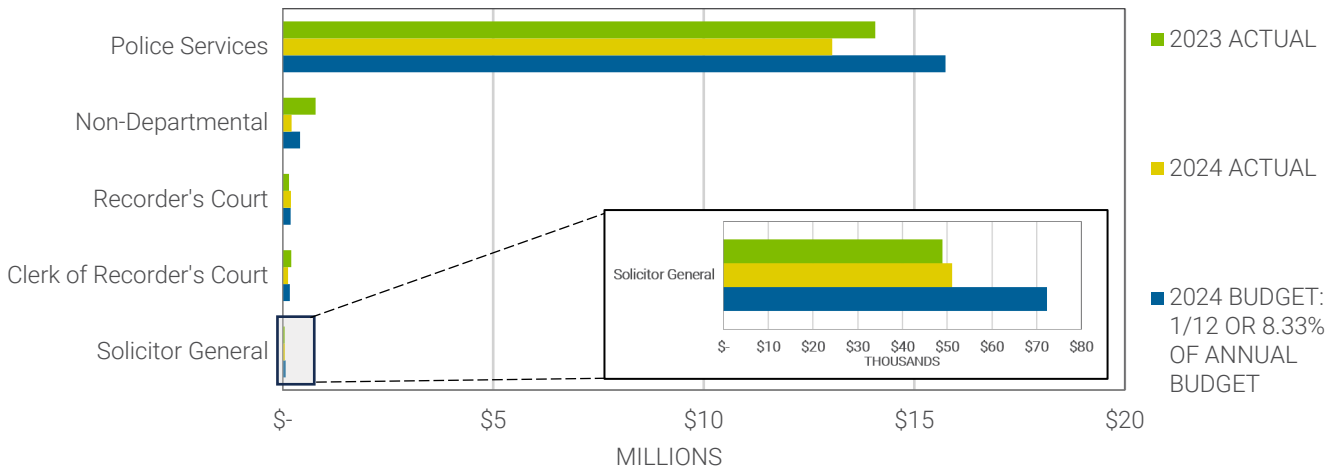
## POLICE SERVICES DISTRICT FUND (PAGE 16)

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).

As discussed in the executive summary, the main revenue source for the Police Services District is property taxes. 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 green line represents monthly collections for 2023. January's collections were for the prior year's fines and were recorded in the prior year.



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

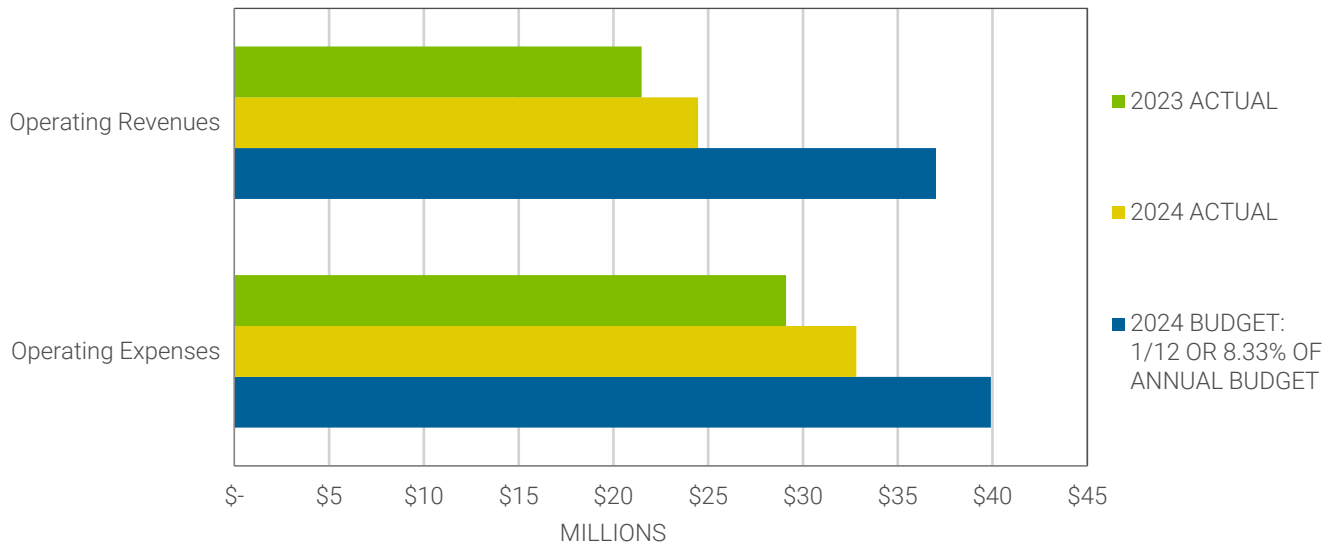


Police Services District Fund expenses are down approximately \$1.6 million when compared to last year. This is primarily due to a contract for equipment, which will be paid in February and bring expenses in line with 2023.

## WATER & SEWER OPERATING FUND (PAGE 50)

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

WATER AND SEWER OPERATING FUND  
JANUARY 2023– 2024 YTD REVENUES AND EXPENSES



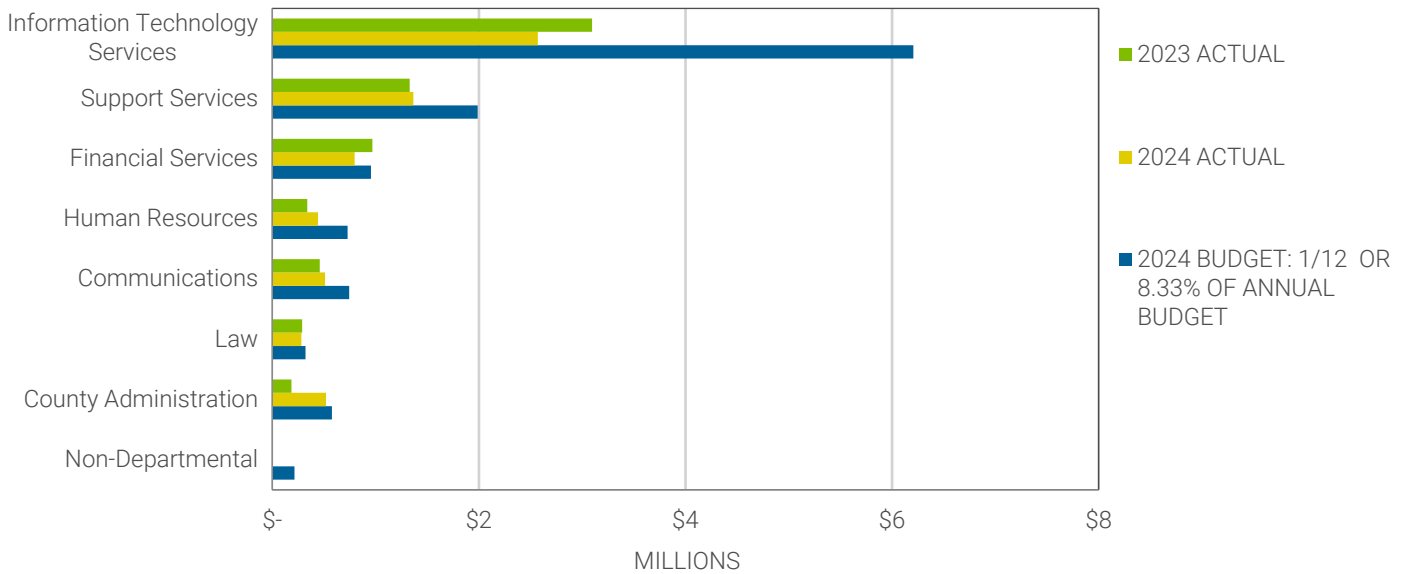
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$3 million, or 14 percent, compared to last year. This is primarily because year-to-date Charges for Services revenues had an increase attributed to the timing of billing cycles. Also, the revenue from Contributions and Donations was up, due to an increase in meters sold in January.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$3.7 million, or 13 percent, compared to last year. The increase is primarily due to increases in capital contributions. However, expenses in the Water and Sewer Operating Fund are approximately \$7.1 million under budget. This variance is primarily due to sufficient supplies ordered and multiple contracted services invoiced in December, which resulted in fewer invoices in January.

# ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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  
JANUARY 2023– 2024 YTD EXPENSES



Information Technology Services' expenses are down approximately \$525,000 or 17 percent when compared to the same time last year, and are under budget by approximately \$3.6 million. This is primarily attributed to the timing of contract payments for license and support agreements and outsourcing services.

# 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 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 239,303,791	\$ 239,303,791	\$ 239,303,791			
<b>Revenues:</b>						
Taxes	\$ 457,114,667	\$ 457,114,667	\$ 6,959,678	1.52%	\$ 6,715,585	1.62%
Licenses and Permits	5,279,690	5,279,690	546,184	10.35%	510,423	9.70%
Intergovernmental	4,162,064	4,162,064	158,414	3.81%	57,461	1.43%
Charges for Services	34,658,485	34,658,485	359,518	1.04%	365,273	1.16%
Fines and Forfeitures	3,147,655	3,147,655	35,354	1.12%	26,950	0.84%
Investment Income	4,826,023	4,826,023	1,268,888	26.29%	760,199	64.76%
Contributions and Donations	105,950	105,950	2,208	2.08%	2,986	3.42%
Miscellaneous	1,834,120	1,834,120	196,704	10.72%	68,676	3.89%
Revenues without Use of Fund Balance	511,128,654	511,128,654	9,526,948	1.86%	8,507,553	1.85%
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>\$ 9,526,948</b>	<b>1.73%</b>	<b>\$ 8,507,553</b>	<b>1.82%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 2,477,975	\$ 2,477,975	\$ 197,270	7.96%	\$ 169,957	8.01%
Communications	1,216,032	1,216,032	67,381	5.54%	-	-
County Administration	1,497,677	1,497,677	43,428	2.90%	211,460	5.39%
Financial Services	13,988,004	13,988,004	752,428	5.38%	839,699	7.16%
Tax Commissioner	19,630,133	19,630,133	1,400,504	7.13%	1,287,793	7.00%
Transportation	38,406,186	38,406,186	1,782,246	4.64%	2,093,981	5.79%
Planning and Development	4,056,076	4,056,076	243,609	6.01%	244,221	10.05%
Police Services	4,136,071	4,136,071	228,039	5.51%	207,578	6.22%
Corrections	24,232,598	24,359,098	1,600,197	6.57%	1,462,086	6.59%
Community Services	27,682,093	27,682,093	1,787,459	6.46%	1,789,253	6.77%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	1,295,618	1,295,618	-	0.00%	-	0.00%
Board of Health	2,500,000	2,500,000	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	7,358	7,358	-	0.00%	-	0.00%
Healthcare Initiative	550,000	550,000	-	0.00%	-	0.00%
Homelessness Prevention	500,000	500,000	-	0.00%	-	0.00%
Library In-House Services	1,320,328	1,320,328	15,496	1.17%	11,716	0.95%
Library Subsidy	24,419,802	24,419,802	-	0.00%	-	0.00%
Mental Health	1,443,341	1,443,341	-	0.00%	-	0.00%
Total Community Services Subsidies	33,082,173	33,082,173	15,496	0.05%	11,716	0.04%
Voter Registrations and Elections	22,320,753	22,318,854	616,953	2.76%	291,330	4.50%
Juvenile Court	6,954,736	8,116,936	655,491	8.08%	546,431	7.95%
Child Advocacy & Juvenile Services	5,622,277	5,635,777	409,312	7.26%	361,091	7.69%

# 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 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Sheriff	162,411,937	163,550,437	8,599,620	5.26%	8,464,302	5.93%
Clerk of Court	21,098,723	21,098,723	1,415,065	6.71%	1,139,205	6.67%
Judiciary	34,704,738	40,005,318	3,375,714	8.44%	2,585,659	7.46%
Probate Court	4,512,766	4,744,486	381,794	8.05%	318,097	7.78%
District Attorney	26,476,721	26,476,721	1,981,260	7.48%	1,700,750	7.38%
Solicitor General	10,490,322	10,490,322	699,233	6.67%	555,295	5.98%
Support Services	268,503	268,503	99,216	36.95%	97,831	38.35%
Non-Departmental:						
Contingency	4,596,000	4,596,000	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	2,083	8.33%	75,000	8.33%
Contribution to Capital	37,580,135	37,582,034	3,131,836	8.33%	1,976,375	8.33%
Contribution to Local Transit	17,602,000	17,602,000	1,466,833	8.33%	1,541,667	8.33%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,007,589	2,007,589	144,696	7.21%	138,313	8.08%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	175,000	175,000	7,200	4.11%	12,000	6.86%
Reserves - Compensation	1,496,000	1,496,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	450,000	-	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	2,474	0.07%	22,937	0.66%
Other Governmental Agencies	160,000	160,000	-	0.00%	11,842	10.30%
Other Miscellaneous	130,000	130,000	2,783	2.14%	3,984	1.95%
Total Non-Departmental	85,018,465	77,047,364	5,877,905	7.63%	4,782,118	8.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 550,284,959</b>	<b>\$ 550,284,959</b>	<b>\$ 32,229,620</b>	<b>5.86%</b>	<b>\$ 29,159,853</b>	<b>6.25%</b>
Projected Fund Balance December 31	\$ 200,147,486	\$ 200,147,486				
Estimated Fund Balance as of Report Date			\$ 216,601,119			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. Gwinnett County is responsible for providing short-term planning and code enforcement services within this district. This District includes all properties within unincorporated Gwinnett County.

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 15,932,208	\$ 15,932,208	\$ 15,932,208			
Revenues:						
Taxes	\$ 12,071,773	\$ 12,071,773	\$ 5,235	0.04%	\$ 3,267	0.03%
Licenses and Permits	4,930,950	4,930,950	278,195	5.64%	322,290	6.53%
Intergovernmental	49,000	49,000	-	0.00%	-	0.00%
Charges for Services	1,080,800	1,080,800	71,912	6.65%	61,044	6.09%
Investment Income	298,397	298,397	67,842	22.74%	50,425	48.86%
Revenues without Use of Fund Balance	18,430,920	18,430,920	423,184	2.30%	437,026	2.60%
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>\$ 423,184</b>	<b>1.84%</b>	<b>\$ 437,026</b>	<b>2.37%</b>
Appropriations:						
Planning and Development	\$ 22,894,910	\$ 22,894,910	\$ 1,423,903	6.22%	\$ 1,152,854	6.47%
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%	41,667	7.77%
Total Non-Departmental	138,000	138,000	-	0.00%	41,667	6.78%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,032,910</b>	<b>\$ 23,032,910</b>	<b>\$ 1,423,903</b>	<b>6.18%</b>	<b>\$ 1,194,521</b>	<b>6.48%</b>
Projected Fund Balance December 31	\$ 11,330,218	\$ 11,330,218				
Estimated Fund Balance as of Report Date			\$ 14,931,489			

# 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 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 92,164,081	\$ 92,164,081	\$ 92,164,081			
Revenues:						
Taxes	\$ 163,473,702	\$ 163,473,702	\$ 58,925	0.04%	\$ 40,468	0.03%
Licenses and Permits	1,130,500	1,130,500	84,580	7.48%	83,574	7.81%
Intergovernmental	631,000	631,000	-	0.00%	-	0.00%
Charges for Services	17,066,710	17,066,710	57,702	0.34%	865,916	5.32%
Investment Income	1,482,319	1,482,319	448,504	30.26%	304,990	88.02%
Contributions and Donations	-	-	1,500	-	500	-
Miscellaneous	3,000	3,000	77	2.57%	242	8.07%
TOTAL REVENUES	<u>\$ 183,787,231</u>	<u>\$ 183,787,231</u>	<u>\$ 651,288</u>	0.35%	<u>\$ 1,295,690</u>	0.75%
Appropriations:						
Planning and Development	\$ 1,475,343	\$ 1,475,343	\$ 109,460	7.42%	\$ 101,048	7.08%
Fire and Emergency Services	176,595,243	176,595,243	13,810,821	7.82%	12,202,529	7.32%
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	365,900	7.64%	297,567	7.60%
Total Non-Departmental	<u>5,612,796</u>	<u>5,612,796</u>	<u>365,900</u>	6.52%	<u>297,567</u>	6.40%
Appropriations without Contribution to Fund Balance	183,683,382	183,683,382	14,286,181	7.78%	12,601,144	7.29%
Contribution to Fund Balance	103,849	103,849	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 183,787,231</u>	<u>\$ 183,787,231</u>	<u>\$ 14,286,181</u>	7.77%	<u>\$ 12,601,144</u>	7.29%
Projected Fund Balance December 31	\$ 92,267,930	\$ 92,267,930				
Estimated Fund Balance as of Report Date			\$ 78,529,188			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 483,834	\$ 483,834	\$ 483,834			
Revenues:						
Investment Income	\$ 19,400	\$ 19,400	\$ 2,206	11.37%	\$ 1,111	20.66%
Revenues without Use of Fund Balance	19,400	19,400	2,206	11.37%	1,111	20.66%
Use of Fund Balance	74,289	74,289	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 93,689</b>	<b>\$ 93,689</b>	<b>\$ 2,206</b>	<b>2.35%</b>	<b>\$ 1,111</b>	<b>1.44%</b>
Appropriations:						
Loganville EMS	\$ 93,689	\$ 93,689	\$ 149	0.16%	\$ 35	0.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 93,689</b>	<b>\$ 93,689</b>	<b>\$ 149</b>	<b>0.16%</b>	<b>\$ 35</b>	<b>0.05%</b>
Projected Fund Balance December 31	\$ 409,545	\$ 409,545				
Estimated Fund Balance as of Report Date			\$ 485,891			



# 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 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 117,699,047	\$ 117,699,047	\$ 117,699,047			
Revenues:						
Taxes	\$ 119,456,094	\$ 119,456,094	\$ 48,594	0.04%	\$ 30,615	0.03%
Insurance Premium Taxes	60,204,000	60,204,000	-	0.00%	-	0.00%
Intergovernmental	298,000	298,000	-	0.00%	-	0.00%
Charges for Services	1,145,000	1,145,000	40,149	3.51%	76,898	3.84%
Fines and Forfeitures	13,044,307	13,044,307	-	0.00%	-	0.00%
Investment Income	1,897,517	1,897,517	546,403	28.80%	353,629	68.67%
Miscellaneous	443,710	443,710	24,879	5.61%	23,549	4.93%
Revenues without Use of Fund Balance	196,488,628	196,488,628	660,025	0.34%	484,691	0.28%
Use of Fund Balance	2,518,241	2,518,241	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 199,006,869</b>	<b>\$ 199,006,869</b>	<b>\$ 660,025</b>	<b>0.33%</b>	<b>\$ 484,691</b>	<b>0.25%</b>
Appropriations:						
Police Services	\$ 188,778,730	\$ 188,878,730	\$ 13,049,713	6.91%	\$ 14,070,663	8.05%
Recorder's Court	2,119,970	2,277,570	197,883	8.69%	149,338	7.77%
Solicitor General	867,836	867,836	51,189	5.90%	49,018	5.68%
Clerk of Recorder's Court	2,042,298	2,042,298	129,073	6.32%	202,988	10.29%
Non-Departmental:						
Reserves - Compensation	785,000	785,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	163,000	163,000	-	0.00%	-	0.00%
Non-Departmental Police	4,250,035	3,992,435	211,903	5.31%	780,083	7.45%
Total Non-Departmental	5,198,035	4,940,435	211,903	4.29%	780,083	6.90%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 199,006,869</b>	<b>\$ 199,006,869</b>	<b>\$ 13,639,761</b>	<b>6.85%</b>	<b>\$ 15,252,090</b>	<b>7.99%</b>
Projected Fund Balance December 31	\$ 115,180,806	\$ 115,180,806				
Estimated Fund Balance as of Report Date			\$ 104,719,312			

# 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 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 26,737,553	\$ 26,737,553	\$ 26,737,553			
Revenues:						
Taxes	\$ 51,603,419	\$ 51,603,419	\$ 18,475	0.04%	\$ 12,685	0.03%
Intergovernmental	197,000	197,000	-	0.00%	-	0.00%
Charges for Services	4,358,930	4,358,930	349,879	8.03%	312,014	7.18%
Investment Income	708,103	708,103	146,853	20.74%	96,245	74.40%
Contributions and Donations	29,171	29,171	-	0.00%	22	5.50%
Miscellaneous	2,692,576	2,692,576	203,260	7.55%	216,886	8.87%
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>\$ 718,467</b>	<b>1.21%</b>	<b>\$ 637,852</b>	<b>1.21%</b>
Appropriations:						
Community Services	\$ 56,149,446	\$ 56,149,446	\$ 3,355,468	5.98%	\$ 3,091,249	6.16%
Support Services	40,140	40,140	90	0.22%	675	1.90%
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	65,436	6.18%	52,495	5.75%
Total Non-Departmental	1,185,227	1,185,227	65,436	5.52%	52,495	5.12%
Appropriations without Contribution to Fund Balance	57,374,813	57,374,813	3,420,994	5.96%	3,144,419	6.14%
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>\$ 3,420,994</b>	<b>5.74%</b>	<b>\$ 3,144,419</b>	<b>5.97%</b>
Projected Fund Balance December 31	\$ 28,973,869	\$ 28,973,869				
Estimated Fund Balance as of Report Date			\$ 24,035,026			

# 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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 16,800,611	\$ 16,800,611	\$ 16,800,611			
Revenues:						
Taxes	\$ 14,541,022	\$ 14,541,022	\$ 5,542	0.04%	\$ 3,794	0.03%
Intergovernmental	59,000	59,000	-	0.00%	-	0.00%
Investment Income	194,000	194,000	82,339	42.44%	45,983	-
Revenues without Use of Fund Balance	14,794,022	14,794,022	87,881	0.59%	49,777	0.37%
Use of Fund Balance	6,298,753	6,298,753	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 21,092,775</b>	<b>\$ 21,092,775</b>	<b>\$ 87,881</b>	<b>0.42%</b>	<b>\$ 49,777</b>	<b>0.27%</b>
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 21,092,775	\$ 21,092,775	\$ 906,149	4.30%	\$ 545,847	3.01%
Total Non-Departmental	21,092,775	21,092,775	906,149	4.30%	545,847	3.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 21,092,775</b>	<b>\$ 21,092,775</b>	<b>\$ 906,149</b>	<b>4.30%</b>	<b>\$ 545,847</b>	<b>3.01%</b>
Projected Fund Balance December 31	\$ 10,501,858	\$ 10,501,858				
Estimated Fund Balance as of Report Date			\$ 15,982,343			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 7,483,783	\$ 7,483,783	\$ 7,483,783			
Revenues:						
Taxes	\$ -	\$ -	\$ 203,799	-	\$ 1,353	-
Investment Income	192,208	192,208	30,804	16.03%	14,379	-
TOTAL REVENUES	\$ 192,208	\$ 192,208	\$ 234,603	122.06%	\$ 15,732	-
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	92,208	92,208	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 192,208	\$ 192,208	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 7,575,991	\$ 7,575,991				
Estimated Fund Balance as of Report Date			\$ 7,718,386			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 8,088,760	\$ 8,088,760	\$ 8,088,760			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,129	-	\$ 75,724	-
Investment Income	182,651	182,651	27,503	15.06%	14,351	-
TOTAL REVENUES	\$ 182,651	\$ 182,651	\$ 40,632	22.25%	\$ 90,075	-
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				
Estimated Fund Balance as of Report Date			\$ 8,129,392			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 24,880,486	\$ 24,880,486	\$ 24,880,486			
Revenues:						
Taxes	\$ -	\$ -	\$ 41,412	-	\$ 11,651	-
Investment Income	755,409	755,409	105,277	13.94%	59,536	-
TOTAL REVENUES	\$ 755,409	\$ 755,409	\$ 146,689	19.42%	\$ 71,187	-
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	\$ 755,409	\$ 755,409	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 25,535,895	\$ 25,535,895				
Estimated Fund Balance as of Report Date			\$ 25,027,175			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 2,641,770	\$ 2,641,770	\$ 2,641,770			
Revenues:						
Taxes	\$ -	\$ -	\$ 9,838	-	\$ 11,660	-
Investment Income	57,109	57,109	9,539	16.70%	1,802	-
Revenues without Use of Fund Balance	57,109	57,109	19,377	33.93%	13,462	-
Use of Fund Balance	42,891	42,891	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 19,377</u>	19.38%	<u>\$ 13,462</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				
Estimated Fund Balance as of Report Date			\$ 2,661,147			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 5,189,359	\$ 5,189,359	\$ 5,189,358			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,725	-	\$ -	-
Investment Income	146,237	146,237	19,822	13.55%	12,576	-
TOTAL REVENUES	\$ 146,237	\$ 146,237	\$ 24,547	16.79%	\$ 12,576	-
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	46,237	46,237	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 146,237	\$ 146,237	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 5,235,596	\$ 5,235,596				
Estimated Fund Balance as of Report Date			\$ 5,213,905			



# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 7,544,394	\$ 7,544,394	\$ 7,544,394			
Revenues:						
Taxes	\$ -	\$ -	\$ 12,295	-	\$ 191,792	-
Investment Income	111,128	111,128	22,622	20.36%	13,041	-
Revenues without Use of Fund Balance	111,128	111,128	34,917	31.42%	204,833	-
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>\$ 34,917</u>	1.39%	<u>\$ 204,833</u>	0.68%
Appropriations:						
Planning and Development	\$ 2,509,525	\$ 2,509,525	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,509,525</u>	<u>\$ 2,509,525</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 5,145,997	\$ 5,145,997				
Estimated Fund Balance as of Report Date			\$ 7,579,311			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 168,111	\$ 168,111	\$ 168,111			
Revenues:						
Investment Income	\$ -	\$ -	\$ 21,706	-	\$ 27,601	-
Other Financing Sources	2,501,525	2,501,525	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 21,706</u>	0.87%	<u>\$ 27,601</u>	1.10%
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				
Estimated Fund Balance as of Report Date			\$ 189,817			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 468,808	\$ 468,808	\$ 468,807			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ -	0.00%	\$ -	0.00%
Investment Income	25,016	25,016	1,638	6.55%	2,271	34.31%
Revenues without Use of Fund Balance	185,016	185,016	1,638	0.89%	2,271	1.53%
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>\$ 1,638</b>	<b>0.35%</b>	<b>\$ 2,271</b>	<b>0.43%</b>
Appropriations:						
Transportation	\$ 462,665	\$ 462,665	\$ 3,826	0.83%	\$ 78,565	14.77%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 462,665</b>	<b>\$ 462,665</b>	<b>\$ 3,826</b>	<b>0.83%</b>	<b>\$ 78,565</b>	<b>14.77%</b>
Projected Fund Balance December 31	\$ 191,159	\$ 191,159				
Estimated Fund Balance as of Report Date			\$ 466,619			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 3,072,526	\$ 3,072,526	\$ 3,072,526			
Revenues:						
Charges for Services	\$ 10,000,000	\$ 10,005,503	\$ -	0.00%	\$ -	0.00%
Investment Income	-	-	16,585	-	10,877	-
Revenues without Use of Fund Balance	10,000,000	10,005,503	16,585	0.17%	10,877	0.12%
Use of Fund Balance	180,252	180,252	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,180,252</b>	<b>\$ 10,185,755</b>	<b>\$ 16,585</b>	<b>0.16%</b>	<b>\$ 10,877</b>	<b>0.12%</b>
Appropriations:						
Transportation	\$ 10,170,252	\$ 10,175,755	\$ 36,609	0.36%	\$ 237,738	2.73%
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>\$ 10,185,755</b>	<b>\$ 36,609</b>	<b>0.36%</b>	<b>\$ 237,738</b>	<b>2.59%</b>
Projected Fund Balance December 31	\$ 2,892,274	\$ 2,892,274				
Estimated Fund Balance as of Report Date			\$ 3,052,502			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Authority Imaging Fund (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 6,758,824	\$ 6,758,824	\$ 6,758,824			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 41,630	4.48%	\$ 36,288	3.90%
Revenues without Use of Fund Balance	930,078	930,078	41,630	4.48%	36,288	3.90%
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>\$ 41,630</b>	<b>2.78%</b>	<b>\$ 36,288</b>	<b>2.42%</b>
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 1,925	0.13%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,925</b>	<b>0.13%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 6,188,902	\$ 6,188,902				
Estimated Fund Balance as of Report Date			\$ 6,798,529			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 391,998	\$ 391,998	\$ 391,998			
Revenues:						
Charges for Services	\$ 113,500	\$ 113,500	\$ 6,941	6.12%	\$ 9,438	6.69%
Miscellaneous	8,500	8,500	580	6.82%	1,398	8.74%
TOTAL REVENUES	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 7,521</u>	6.16%	<u>\$ 10,836</u>	6.90%
Appropriations:						
Corrections	\$ 102,229	\$ 102,229	\$ 6,525	6.38%	\$ 1,052	1.01%
Appropriations without Contribution to Fund Balance	102,229	102,229	6,525	6.38%	1,052	1.01%
Contribution to Fund Balance	19,771	19,771	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 122,000</u>	<u>\$ 122,000</u>	<u>\$ 6,525</u>	5.35%	<u>\$ 1,052</u>	0.67%
Projected Fund Balance December 31	\$ 411,769	\$ 411,769				
Estimated Fund Balance as of Report Date			\$ 392,994			

# 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 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 431,065	\$ 431,065	\$ 431,065			
Revenues:						
Fines and Forfeitures	\$ 584,469	\$ 584,469	\$ 181	0.03%	\$ -	0.00%
Investment Income	-	-	441	-	328	-
Revenues without Use of Fund Balance	584,469	584,469	622	0.11%	328	0.06%
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>\$ 622</b>	<b>0.08%</b>	<b>\$ 328</b>	<b>0.05%</b>
Appropriations:						
District Attorney	\$ 361,348	\$ 361,348	\$ 26,646	7.37%	\$ 27,675	7.92%
Solicitor General	371,479	371,479	19,210	5.17%	8,433	2.33%
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>\$ 45,856</b>	<b>6.17%</b>	<b>\$ 36,108</b>	<b>5.00%</b>
Projected Fund Balance December 31	\$ 272,707	\$ 272,707				
Estimated Fund Balance as of Report Date			\$ 385,831			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 202,374	\$ 202,374	\$ 202,374			
Revenues:						
Use of Fund Balance	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 67,374	\$ 67,374				
Estimated Fund Balance as of Report Date			\$ 202,374			



# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of 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				
Estimated Fund Balance as of Report Date			\$ 52,972			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## DA Special State Fund (083)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 2,971	-	\$ -	-
Revenues without Use of Fund Balance	-	-	2,971	-	-	-
Use of Fund Balance	2,200	2,200	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,971</b>	<b>135.05%</b>	<b>\$ -</b>	<b>-</b>
Appropriations:						
District Attorney	\$ 2,200	\$ 2,200	\$ -	0.00%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ (2,200)	\$ (2,200)				
Estimated Fund Balance as of Report Date			\$ 2,971			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 39,494,828	\$ 39,494,828	\$ 39,494,828			
Revenues:						
Charges for Services	\$ 23,723,700	\$ 23,723,700	\$ -	0.00%	\$ -	0.00%
Investment Income	1,633,507	1,633,507	114,766	7.03%	80,601	22.29%
Revenues without Use of Fund Balance	25,357,207	25,357,207	114,766	0.45%	80,601	0.34%
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>\$ 114,766</b>	<b>0.39%</b>	<b>\$ 80,601</b>	<b>0.30%</b>
Appropriations:						
Police Services	\$ 26,217,862	\$ 26,217,862	\$ 1,742,413	6.65%	\$ 1,548,475	6.61%
Non-Departmental:						
Reserves - Compensation	89,000	89,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,865,784	2,865,784	-	0.00%	-	0.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,504,784	3,504,784	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 29,722,646</b>	<b>\$ 29,722,646</b>	<b>\$ 1,742,413</b>	<b>5.86%</b>	<b>\$ 1,548,475</b>	<b>5.77%</b>
Projected Fund Balance December 31	\$ 35,129,389	\$ 35,129,389				
Estimated Fund Balance as of Report Date			\$ 37,867,181			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 282,932	\$ 282,932	\$ 282,932			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	30,000	30,000	-	0.00%	-	0.00%
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>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 3,405	6.18%	\$ 1,020	1.85%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 3,405</b>	<b>6.18%</b>	<b>\$ 1,020</b>	<b>1.85%</b>
Projected Fund Balance December 31	\$ 257,832	\$ 257,832				
Estimated Fund Balance as of Report Date			\$ 279,527			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 2,162,879	\$ 2,162,879	\$ 2,162,879			
Revenues:						
Investment Income	\$ -	\$ -	\$ 6,667	-	\$ 4,060	-
TOTAL REVENUES	\$ -	\$ -	\$ 6,667	-	\$ 4,060	-
Appropriations:						
Projected Fund Balance December 31	\$ 2,162,879	\$ 2,162,879				
Estimated Fund Balance as of Report Date			\$ 2,169,546			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 1,074,875	\$ 1,074,875	\$ 1,074,875			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 99,200	-	\$ 4,311	100.00%
Revenues without Use of Fund Balance	-	-	99,200	-	4,311	100.00%
Use of Fund Balance	278,127	278,127	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 278,127</b>	<b>\$ 278,127</b>	<b>\$ 99,200</b>	<b>35.67%</b>	<b>\$ 4,311</b>	<b>1.43%</b>
Appropriations:						
Police Services	\$ 278,127	\$ 278,127	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 278,127</b>	<b>\$ 278,127</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 796,748	\$ 796,748				
Estimated Fund Balance as of Report Date			\$ 1,174,075			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 979,322	\$ 979,322	\$ 979,322			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 15,910	-	\$ -	-
Revenues without Use of Fund Balance	-	-	15,910	-	-	-
Use of Fund Balance	95,000	95,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 15,910</b>	<b>16.75%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Police Services	\$ 95,000	\$ 95,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 884,322	\$ 884,322				
Estimated Fund Balance as of Report Date			\$ 995,232			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 4,466,006	\$ 4,466,006	\$ 4,466,006			
Revenues:						
Charges for Services	\$ 1,152,609	\$ 1,152,609	\$ 50,000	4.34%	\$ 39,180	7.09%
Investment Income	151,837	151,837	15,827	10.42%	7,834	-
<b>TOTAL REVENUES</b>	<b>\$ 1,304,446</b>	<b>\$ 1,304,446</b>	<b>\$ 65,827</b>	<b>5.05%</b>	<b>\$ 47,014</b>	<b>6.80%</b>
Appropriations:						
Sheriff	\$ 509,345	\$ 509,345	\$ 420	0.08%	\$ 3,333	0.48%
Appropriations without Contribution to Fund Balance	509,345	509,345	420	0.08%	3,333	0.48%
Contribution to Fund Balance	795,101	795,101	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,304,446</b>	<b>\$ 1,304,446</b>	<b>\$ 420</b>	<b>0.03%</b>	<b>\$ 3,333</b>	<b>0.48%</b>
Projected Fund Balance December 31	\$ 5,261,107	\$ 5,261,107				
Estimated Fund Balance as of Report Date			\$ 4,531,413			



# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 604,462	\$ 604,462	\$ 604,462			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 10,248	-	\$ 3,164	100.03%
Revenues without Use of Fund Balance	-	-	10,248	-	3,164	100.03%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 10,248</b>	<b>2.93%</b>	<b>\$ 3,164</b>	<b>2.21%</b>
Appropriations:						
Sheriff	\$ 350,000	\$ 350,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 254,462	\$ 254,462				
Estimated Fund Balance as of Report Date			\$ 614,710			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of 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				
Estimated 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 198,797	\$ 198,797	\$ 198,797			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 26,985	-	\$ -	-
Revenues without Use of Fund Balance	-	-	26,985	-	-	-
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 26,985</b>	<b>38.55%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Sheriff	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 128,797	\$ 128,797				
Estimated Fund Balance as of Report Date			\$ 225,782			

# 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 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 3,992,534	\$ 3,992,534	\$ 3,992,534			
Revenues:						
Taxes	\$ 1,109,000	\$ 1,109,000	\$ 104	0.01%	\$ 790	0.10%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,258,887	1,258,887	-	0.00%	-	0.00%
Investment Income	58,200	58,200	12,163	20.90%	4,484	36.13%
TOTAL REVENUES	<u>\$ 2,826,087</u>	<u>\$ 2,826,087</u>	<u>\$ 412,267</u>	14.59%	<u>\$ 405,274</u>	17.09%
Appropriations:						
Stadium Operations	\$ 2,225,544	\$ 2,225,544	\$ 1,677,393	75.37%	\$ 1,653,817	75.11%
Appropriations without Contribution to Fund Balance	2,225,544	2,225,544	1,677,393	75.37%	1,653,817	75.11%
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>\$ 1,677,393</u>	59.35%	<u>\$ 1,653,817</u>	69.74%
Projected Fund Balance December 31	\$ 4,593,077	\$ 4,593,077				
Estimated Fund Balance as of Report Date			\$ 2,727,408			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 643,201	\$ 643,201	\$ 643,201			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 9,600	64.00%	\$ -	0.00%
Investment Income	-	-	1,951	-	1,447	-
Revenues without Use of Fund Balance	15,000	15,000	11,551	77.01%	1,447	9.65%
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 11,551	11.55%	\$ 1,447	1.45%
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				
Estimated Fund Balance as of Report Date			\$ 654,752			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Fund Balance as of January 1	\$ 28,273,077	\$ 28,273,077	\$ 28,273,077			
Revenues:						
Taxes	\$ 14,039,000	\$ 14,039,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	510,000	510,000	79,354	15.56%	54,296	35.82%
Miscellaneous	45,119	45,119	-	0.00%	-	-
Revenues without Use of Fund Balance	14,595,119	14,595,119	79,354	0.54%	54,296	0.46%
Use of Fund Balance	4,137,450	4,137,450	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,732,569	\$ 18,732,569	\$ 79,354	0.42%	\$ 54,296	0.35%
Appropriations:						
Facility Debt	\$ 13,679,929	\$ 13,679,929	\$ -	0.00%	\$ -	0.00%
Tourism	5,052,640	5,052,640	1,106,069	21.89%	918,570	22.57%
TOTAL APPROPRIATIONS	\$ 18,732,569	\$ 18,732,569	\$ 1,106,069	5.90%	\$ 918,570	5.98%
Projected Fund Balance December 31	\$ 24,135,627	\$ 24,135,627				
Estimated Fund Balance as of Report Date			\$ 27,246,362			

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Airport Operating Fund (520)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 1,250,731	\$ 1,250,731	\$ 1,250,731			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 16,672	11.11%	\$ 16,793	10.06%
Investment Income	51,460	51,460	3,502	6.81%	2,123	-
Miscellaneous	975,000	975,000	83,596	8.57%	131,366	16.63%
Other Financing Sources	25,000	25,000	2,083	8.33%	75,000	8.33%
Revenues without Use of Net Position	1,201,460	1,201,460	105,853	8.81%	225,282	12.13%
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>\$ 105,853</b>	<b>5.47%</b>	<b>\$ 225,282</b>	<b>9.86%</b>
Appropriations:						
Transportation*	\$ 1,925,306	\$ 1,925,306	\$ 137,356	7.13%	\$ 138,009	6.07%
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>\$ 137,356</b>	<b>7.09%</b>	<b>\$ 138,009</b>	<b>6.04%</b>
Projected Net Position December 31	\$ 515,885	\$ 515,885				
Estimated Net Position as of Report Date			\$ 1,219,228			

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

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 13,246,441	\$ 13,246,441	\$ 13,246,441			
Revenues:						
Investment Income	\$ 188,078	\$ 188,078	\$ 23,505	12.50%	\$ 17,966	-
Miscellaneous	3,553,105	3,553,105	-	0.00%	-	0.00%
Other Financing Sources	3,800,000	3,800,000	-	0.00%	-	0.00%
Revenues without Use of Net Position	7,541,183	7,541,183	23,505	0.31%	17,966	0.25%
Use of Net Position	2,037,011	2,037,011	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,578,194</b>	<b>\$ 9,578,194</b>	<b>\$ 23,505</b>	<b>0.25%</b>	<b>\$ 17,966</b>	<b>0.19%</b>
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,578,194	\$ 9,578,194	\$ 11,346	0.12%	\$ 12,044	0.13%
Total Non-Departmental	9,578,194	9,578,194	11,346	0.12%	12,044	0.13%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,578,194</b>	<b>\$ 9,578,194</b>	<b>\$ 11,346</b>	<b>0.12%</b>	<b>\$ 12,044</b>	<b>0.13%</b>
Projected Net Position December 31	\$ 11,209,430	\$ 11,209,430				
Estimated Net Position as of Report Date			\$ 13,258,600			



# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 12,338,058	\$ 12,338,058	\$ 12,338,058			
Revenues:						
Charges for Services	\$ 2,292,685	\$ 2,292,685	\$ 74,814	3.26%	\$ 232,246	18.13%
Investment Income	588,033	588,033	54,136	9.21%	40,049	14.87%
Other Financing Sources	17,602,000	17,602,000	1,466,833	8.33%	1,541,667	8.33%
Revenues without Use of Net Position	20,482,718	20,482,718	1,595,783	7.79%	1,813,962	9.05%
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>\$ 1,595,783</b>	<b>5.47%</b>	<b>\$ 1,813,962</b>	<b>5.69%</b>
Appropriations:						
Transportation*	\$ 29,137,827	\$ 29,137,827	\$ 368,203	1.26%	\$ 2,237,170	7.02%
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>\$ 368,203</b>	<b>1.26%</b>	<b>\$ 2,237,170</b>	<b>7.02%</b>
Projected Net Position December 31	\$ 3,670,949	\$ 3,670,949				
Estimated Net Position as of Report Date			\$ 13,565,638			

\* 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 23,739,453	\$ 23,739,453	\$ 23,739,453			
Revenues:						
Taxes	\$ 950,000	\$ 950,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	55,343,022	55,343,022	4,604,054	8.32%	4,114,265	8.63%
Investment Income	1,593,989	1,593,989	254,161	15.94%	188,910	46.17%
Miscellaneous	100	100	-	0.00%	-	0.00%
Revenues without Use of Net Position	57,887,111	57,887,111	4,858,215	8.39%	4,303,175	8.78%
Use of Net Position	2,373,643	2,373,643	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 60,260,754</b>	<b>\$ 60,260,754</b>	<b>\$ 4,858,215</b>	<b>8.06%</b>	<b>\$ 4,303,175</b>	<b>7.48%</b>
Appropriations:						
Support Services	\$ 60,217,722	\$ 60,217,722	\$ 155,975	0.26%	\$ 132,087	0.23%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	2,753	8.33%	-	-
Total Non-Departmental	43,032	43,032	2,753	6.40%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 60,260,754</b>	<b>\$ 60,260,754</b>	<b>\$ 158,728</b>	<b>0.26%</b>	<b>\$ 132,087</b>	<b>0.23%</b>
Projected Net Position December 31	\$ 21,365,810	\$ 21,365,810				
Estimated Net Position as of Report Date			\$ 28,438,940			

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

# YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2024			% Actual to Current Budget	FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 15,367,309	\$ 15,367,309	\$ 15,367,309			
Revenues:						
Charges for Services	\$ 31,391,917	\$ 31,391,917	\$ 13,003	0.04%	\$ 12,059	0.04%
Investment Income	192,000	192,000	79,497	41.40%	79,658	169.02%
<b>TOTAL REVENUES</b>	<b>\$ 31,583,917</b>	<b>\$ 31,583,917</b>	<b>\$ 92,500</b>	<b>0.29%</b>	<b>\$ 91,717</b>	<b>0.28%</b>
Appropriations:						
Planning and Development	\$ 2,011,861	\$ 2,011,861	\$ 128,014	6.36%	\$ 122,326	6.28%
Water Resources*	28,965,141	28,965,141	2,095,303	7.23%	2,204,014	7.16%
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	2,223,317	7.14%	2,326,340	7.08%
Working Capital Reserve	457,915	457,915	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,583,917</b>	<b>\$ 31,583,917</b>	<b>\$ 2,223,317</b>	<b>7.04%</b>	<b>\$ 2,326,340</b>	<b>7.08%</b>
Projected Net Position December 31	\$ 15,825,224	\$ 15,825,224				
Estimated Net Position as of Report Date			\$ 13,236,492			

\* 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 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 192,233,460	\$ 192,233,460	\$ 192,233,460			
Revenues:						
Charges for Services	\$ 410,506,468	\$ 410,506,468	\$ 21,316,031	5.19%	\$ 19,428,898	5.02%
Investment Income	4,167,317	4,167,317	317,076	7.61%	326,828	22.36%
Contributions and Donations	29,483,721	29,483,721	2,808,123	9.52%	1,727,751	7.94%
Miscellaneous	-	-	20,250	-	-	0.00%
Revenues without Use of Net Position	444,157,506	444,157,506	24,461,480	5.51%	21,483,477	5.23%
Use of Net Position	23,112,136	34,775,622	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 467,269,642</b>	<b>\$ 478,933,128</b>	<b>\$ 24,461,480</b>	<b>5.11%</b>	<b>\$ 21,483,477</b>	<b>5.06%</b>
Appropriations:						
Planning and Development	\$ 1,166,825	\$ 1,166,825	\$ 72,635	6.23%	\$ 76,156	6.76%
Water Resources*	465,425,817	477,089,303	32,736,491	6.86%	29,034,959	6.87%
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>\$ 478,933,128</b>	<b>\$ 32,809,126</b>	<b>6.85%</b>	<b>\$ 29,111,115</b>	<b>6.86%</b>
Projected Net Position December 31	\$ 169,121,324	\$ 157,457,838				
Estimated Net Position as of Report Date			\$ 183,885,814			

\* 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 26,937,751	\$ 26,937,751	\$ 26,937,751			
Revenues:						
Charges for Services	\$ 140,178,801	\$ 140,178,801	\$ 10,175,859	7.26%	\$ 8,914,451	6.96%
Investment Income	302,107	302,107	105,990	35.08%	48,271	23.97%
Miscellaneous	317,430	317,430	39,128	12.33%	46,177	13.53%
<b>TOTAL REVENUES</b>	<b>\$ 140,798,338</b>	<b>\$ 140,798,338</b>	<b>\$ 10,320,977</b>	<b>7.33%</b>	<b>\$ 9,008,899</b>	<b>7.01%</b>
Appropriations:						
Communications	\$ 8,931,489	\$ 8,931,489	\$ 510,386	5.71%	\$ 458,968	5.35%
County Administration	6,920,095	6,920,095	518,943	7.50%	184,315	4.49%
Financial Services	11,454,040	11,454,040	797,026	6.96%	968,944	7.01%
Human Resources	8,740,176	8,740,176	441,511	5.05%	337,525	5.02%
Information Technology Services	74,471,457	74,471,457	2,570,358	3.45%	3,095,699	4.54%
Law	3,852,636	3,852,636	281,390	7.30%	287,837	8.16%
Support Services	23,860,945	23,860,945	1,365,799	5.72%	1,329,906	6.33%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,563,500	2,563,500	-	0.00%	2,193	0.09%
Total Non-Departmental	2,567,500	2,567,500	-	0.00%	2,193	0.09%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,798,338</b>	<b>\$ 140,798,338</b>	<b>\$ 6,485,413</b>	<b>4.61%</b>	<b>\$ 6,665,387</b>	<b>5.18%</b>
Projected Net Position December 31	\$ 26,937,751	\$ 26,937,751				
Estimated Net Position as of Report Date			\$ 30,773,315			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 1,935,392	\$ 1,935,392	\$ 1,935,392			
Revenues:						
Charges for Services	\$ 4,500,831	\$ 4,500,831	\$ 375,069	8.33%	\$ 187,533	8.33%
Investment Income	191,004	191,004	30,817	16.13%	13,702	21.32%
TOTAL REVENUES	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 405,886</u>	8.65%	<u>\$ 201,235</u>	8.44%
Appropriations:						
Financial Services	\$ 3,503,859	\$ 3,503,859	\$ 12,709	0.36%	\$ 83,337	3.49%
Appropriations without Working Capital Reserve	3,503,859	3,503,859	12,709	0.36%	83,337	3.49%
Working Capital Reserve	1,187,976	1,187,976	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 4,691,835</u>	<u>\$ 4,691,835</u>	<u>\$ 12,709</u>	0.27%	<u>\$ 83,337</u>	3.49%
Projected Net Position December 31	\$ 3,123,368	\$ 3,123,368				
Estimated Net Position as of Report Date			\$ 2,328,569			

# 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 01/31/2024	Actuals YTD as of 01/31/2024	% Actual to Current Budget	Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 7,234,848	\$ 7,234,848	\$ 7,234,848			
Revenues:						
Charges for Services	\$ 11,010,700	\$ 11,010,700	\$ 1,073,780	9.75%	\$ 1,068,804	10.21%
Investment Income	261,226	261,226	25,417	9.73%	15,451	-
Miscellaneous	277,000	277,000	10,971	3.96%	4,909	1.77%
Other Financing Sources	-	-	1,200	-	4,400	-
Revenues without Use of Net Position	11,548,926	11,548,926	1,111,368	9.62%	1,093,564	10.18%
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>\$ 1,111,368</b>	<b>8.35%</b>	<b>\$ 1,093,564</b>	<b>10.18%</b>
Appropriations:						
Support Services	\$ 12,293,789	\$ 12,293,789	\$ 871,169	7.09%	\$ 796,098	8.03%
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	82,202	8.33%	44,895	8.33%
Total Non-Departmental	1,017,422	1,017,422	82,202	8.08%	44,895	7.92%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,311,211</b>	<b>\$ 13,311,211</b>	<b>\$ 953,371</b>	<b>7.16%</b>	<b>\$ 840,993</b>	<b>7.83%</b>
Projected Net Position December 31	\$ 5,472,563	\$ 5,472,563				
Estimated Net Position as of Report Date			\$ 7,392,845			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 53,627,706	\$ 53,627,706	\$ 53,627,706			
Revenues:						
Charges for Services	\$ 79,623,330	\$ 79,623,330	\$ 6,616,681	8.31%	\$ 4,470,824	5.74%
Investment Income	1,128,809	1,128,809	129,282	11.45%	111,341	23.26%
Revenues without Use of Net Position	80,752,139	80,752,139	6,745,963	8.35%	4,582,165	5.85%
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>\$ 6,745,963</b>	<b>8.09%</b>	<b>\$ 4,582,165</b>	<b>5.85%</b>
Appropriations:						
Human Resources	\$ 83,370,511	\$ 83,370,511	\$ 6,607,896	7.93%	\$ 6,668,814	8.55%
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>\$ 6,607,896</b>	<b>7.92%</b>	<b>\$ 6,668,814</b>	<b>8.51%</b>
Projected Net Position December 31	\$ 50,997,334	\$ 50,997,334				
Estimated Net Position as of Report Date			\$ 53,765,773			



# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 3,563,239	\$ 3,563,239	\$ 3,563,239			
Revenues:						
Charges for Services	\$ 15,499,995	\$ 15,499,995	\$ 1,291,666	8.33%	\$ 1,044,391	8.33%
Investment Income	116,400	116,400	46,572	40.01%	14,180	57.12%
Miscellaneous	-	-	6,372	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 15,616,395</b>	<b>\$ 15,616,395</b>	<b>\$ 1,344,610</b>	<b>8.61%</b>	<b>\$ 1,058,571</b>	<b>8.43%</b>
Appropriations:						
Financial Services	\$ 15,429,772	\$ 15,429,772	\$ 6,226,845	40.36%	\$ 6,095,577	53.50%
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	6,226,845	40.33%	6,095,577	53.46%
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>\$ 6,226,845</b>	<b>39.87%</b>	<b>\$ 6,095,577</b>	<b>48.54%</b>
Projected Net Position December 31	\$ 3,739,862	\$ 3,739,862				
Estimated Net Position as of Report Date			\$ (1,318,996)			

# 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 01/31/2024	Actuals YTD as of 01/31/2024		Actuals YTD as of 01/31/2023	% Actual to 01/31/2023 Budget
Estimated Net Position January 1	\$ 10,501,210	\$ 10,501,210	\$ 10,501,210			
Revenues:						
Charges for Services	\$ 3,500,510	\$ 3,500,510	\$ 291,709	8.33%	\$ 375,083	8.33%
Investment Income	464,630	464,630	54,952	11.83%	44,637	34.97%
Miscellaneous	-	-	-	-	14,000	-
Revenues without Use of Net Position	3,965,140	3,965,140	346,661	8.74%	433,720	9.37%
Use of Net Position	1,920,340	1,920,340	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,885,480</b>	<b>\$ 5,885,480</b>	<b>\$ 346,661</b>	<b>5.89%</b>	<b>\$ 433,720</b>	<b>7.22%</b>
Appropriations:						
Human Resources	\$ 5,875,480	\$ 5,875,480	\$ 697,167	11.87%	\$ 787,750	13.13%
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>\$ 697,167</b>	<b>11.85%</b>	<b>\$ 787,750</b>	<b>13.11%</b>
Projected Net Position December 31	\$ 8,580,870	\$ 8,580,870				
Estimated Net Position as of Report Date			\$ 10,150,704			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 1/31/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Charges for Services	10,000,000	10,005,503	5,503	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	5,503
				Total: Charges for Services	5,503	5,503
<i>Total: Street Lighting Fund</i>			5,503		5,503	5,503
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	23,112,136	34,775,622	11,663,486	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	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	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	9,767,393
				Total: Use of Net Position	11,663,486	11,663,486
<i>Total: Water and Sewer Operating Fund</i>			11,663,486		11,663,486	11,663,486
<b>Total Revenue Budget Adjustments</b>			<b>\$ 11,668,989</b>		<b>\$ 11,668,989</b>	<b>\$ 11,668,989</b>

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 1/31/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget January	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	126,500
				Total: Corrections	126,500	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)	(1,899)
				Total: Voter Registrations and Elections	(1,899)	(1,899)
Juvenile Court	6,954,736	8,116,936	1,162,200	Reserves Transfers 1st 6 months	138,000	138,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	103,500	103,500
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	835,200	835,200
				Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	85,500	85,500
				Total: Juvenile Court	1,162,200	1,162,200
Child Advocacy & Juvenile Services	5,622,277	5,635,777	13,500	Transfer from Non-Departmental: Interpreters Reserve - 1st 6 months	13,500	13,500
				Total: Child Advocacy & Juvenile Services	13,500	13,500
Sheriff	162,411,937	163,550,437	1,138,500	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	1,138,500	1,138,500
				Total: Sheriff	1,138,500	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	342,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	448,500	448,500
				Transfer from Non-Departmental: Court Indigent Defense - 1st 6 months	4,510,080	4,510,080
				Total: Judiciary	5,300,580	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	9,000
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	222,720	222,720
				Total: Probate Court	231,720	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	1,899
				Total: Contribution to Capital	1,899	1,899
Reserves - Court Interpreters	900,000	450,000	(450,000)	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	(450,000)	(450,000)
				Total: Reserves - Court Interpreters	(450,000)	(450,000)
Reserves - Court Reporters	1,380,000	690,000	(690,000)	Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	(690,000)	(690,000)
				Total: Reserves - Court Reporters	(690,000)	(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)	(5,568,000)
				Total: Reserves - Indigent Defense	(5,568,000)	(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)	(1,265,000)
				Total: Reserves - Prisoner Medical	(1,265,000)	(1,265,000)
				Total: Non-Departmental	(7,971,101)	(7,971,101)
<b>Total: General Fund</b>						

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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	100,000
				Total: Police Services	100,000	100,000
Recorder's Court	2,119,970	2,277,570	157,600	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	113,500	113,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	44,100	44,100
				Total: Recorder's Court	157,600	157,600
Non-Departmental	5,198,035	4,940,435	(257,600)	Transfer to Recorder's Court - From Indigent Defense Reserve - 1st 6 months	(113,500)	(113,500)
				Transfer to Recorder's Court - From Court Interpreter's Reserve - 1st 6 months	(44,100)	(44,100)
				Transfer to Police Services - From Prisoner Medical Reserve - 1st 6 months	(100,000)	(100,000)
				Total: Non-Departmental	(257,600)	(257,600)
<i>Total: Police Services District Fund</i>						
<b>Street Lighting Fund (002)</b>						
Transportation	10,170,252	10,175,755	5,503	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	5,503
				Total: Transportation	5,503	5,503
<i>Total: Street Lighting Fund</i>						
<b>Water and Sewer Operating Fund (501)</b>						
Water Resources	465,425,817	477,089,303	11,663,486	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	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	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	9,767,393
				Total: Water Resources	11,663,486	11,663,486
<i>Total: Water and Sewer Operating Fund</i>						
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 11,668,989</b>		<b>\$ 11,668,989</b>	<b>\$ 11,668,989</b>