

GWINNETT COUNTY
GEORGIA

MONTHLY
FINANCIAL
STATUS
REPORT



Gwinnett
Financial Services

FOR THE PERIOD ENDED
OCTOBER 31, 2024
(UNAUDITED)

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Buffy Alexzulian
Director of Financial Services

DATE: November 18, 2024

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

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

This report includes:

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EXECUTIVE SUMMARY

2025 Budget Presentation

Chairwoman Nicole Hendrickson presented the proposed \$2.65 billion budget for fiscal year 2025 during a briefing on November 12, 2024. The proposed budget consists of a \$2.11 billion operating budget and a \$542 million capital improvements budget, which includes funds from the County's SPLOST program. More information about the proposed budget is available on [Gwinnett County's Website](#).

Commissioners will hold a public hearing on Tuesday, December 3, 2024, at 6:30 pm in Conference Room C of the Gwinnett Justice and Administration Center to receive comments on the proposed budget. Public input is also being accepted online via the [County's website](#) through December 31. The 2025 budget will be adopted at the first Board of Commissioners meeting of the new year, scheduled for Tuesday, January 7, 2025.

2024 Budget Adjustments

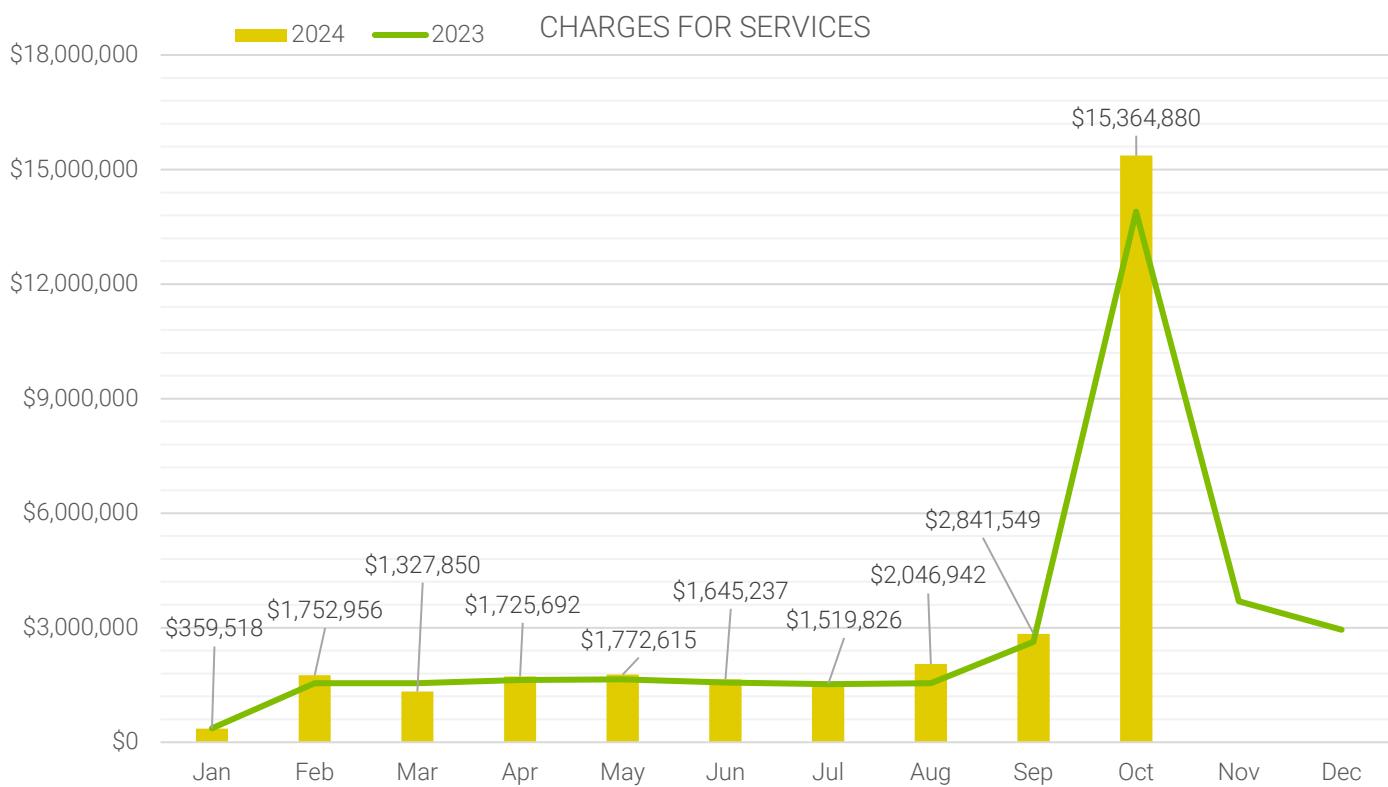
In October 2024, the Board of Commissioners approved an amendment to the 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. The key approved operating changes included the following adjustments:

- Increase indigent defense budget to accommodate pay rate increases for indigent defense attorneys and additional hours required for case work.
- Increase interpreter services budget to address daily service demands and rising contractor costs.
- Transfer of a division within the Planning and Development Department to better align duties with appropriate funding sources.
- Create a new Public Infrastructure Planning Division to improve planning efforts.
- Increase Fleet Management's budget to cover higher expenses for parts and labor.

GENERAL FUND (PAGE 12)

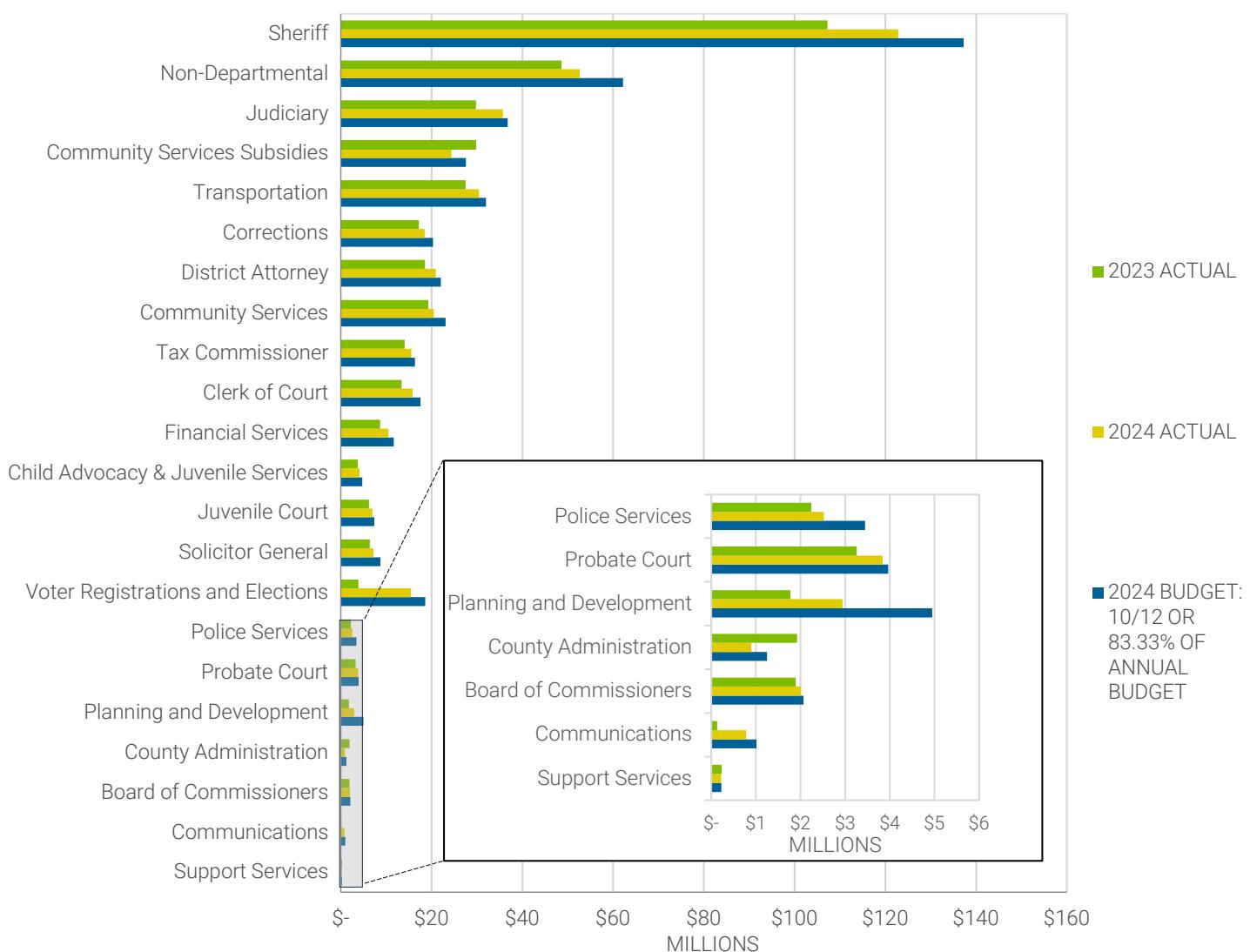
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health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

The main revenue source for the General Fund is property taxes, which reflects higher collections in October when compared to last year. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services revenue is another major revenue category in the General Fund. In the chart below, the yellow bars represent 2024 Charges for Services monthly revenues, and the green line represents monthly collections for 2023. One of the main sources of revenue in this category is the commissions received by the County related to property taxes.



As seen in the chart, there were significant increases in monthly collections around the property tax due date of October 15, 2024. The January receipts were much lower than other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through October are up approximately \$2.5 million, or 9 percent, when compared to the same time last year. This is primarily due to an increase in tax commissions as a result of growth in the property tax digest.

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



Sheriff's expenditures are approximately \$15.6 million higher than last year primarily due to increased personnel costs, inmate medical costs, indirect cost, and vehicle replacements. However, they are under budget by approximately \$14.4 million primarily due to inmate medical expenses being paid one month in arrears, a reduction in transport and housing expenses due to the return of inmates who were temporarily housed elsewhere, and personnel vacancies.

Non-Departmental expenses are approximately \$4.0 million higher in comparison to 2023. This is primarily due to an increase in the monthly contribution to capital funds in 2024.

Judiciary expenses are approximately \$6.0 million higher than last year primarily due to an increase in indigent defense attorney fees and personnel costs.

Community Services Subsidies expenditures are down approximately \$5.5 million when compared to last year and are temporarily under budget based on the portion of the fiscal year that has lapsed. This decrease is primarily due to the timing of subsidy payments and payments to other agencies.

Voter Registrations and Elections expenditures are up approximately \$11.6 million compared to last year due to election activities in 2024. Although expenditures have increased, they are expected to remain within budget.

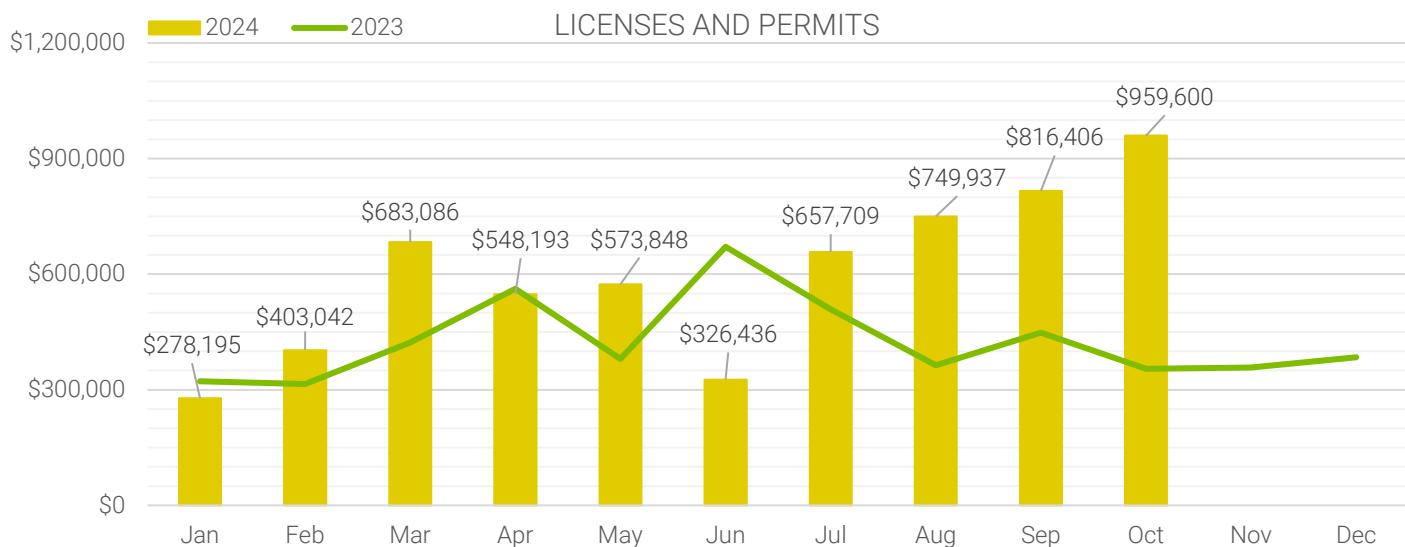
County Administration expenses are lower in comparison to 2023. This is due to the transition of Community Outreach and Economic Development divisions to other departments in August 2023.

Communications expenditures in the General Fund are up approximately \$653,000 compared to the prior year. In mid-August 2023, Community Outreach transitioned from the County Administrator's Office to Communications.

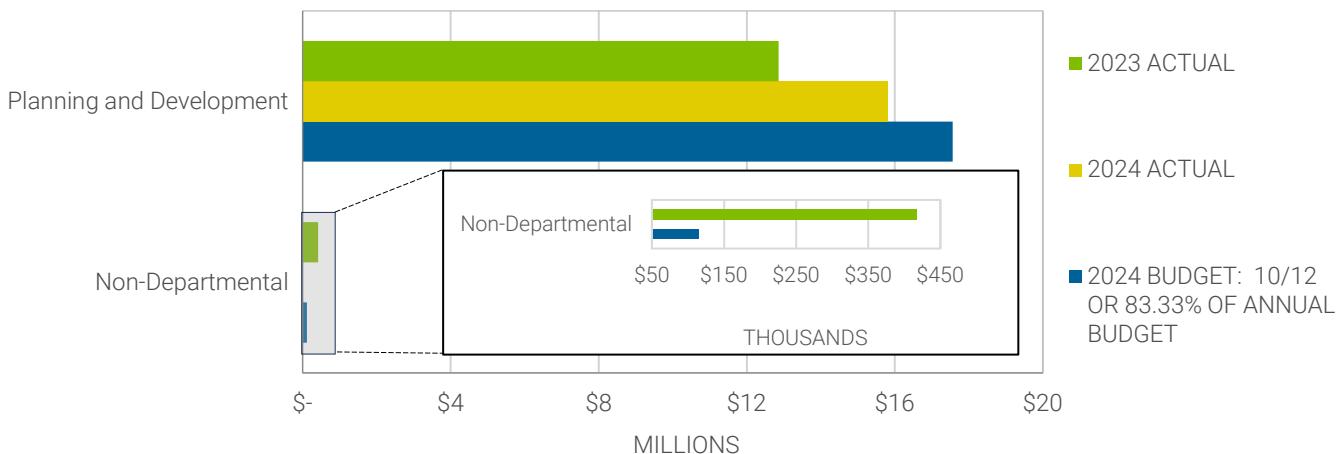
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Development and Enforcement Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. The yellow bars represent 2024 monthly revenues, and the green line represents monthly collections for 2023. Through October, Licenses and Permits revenue is up approximately \$1.6 million, or 38 percent, over the prior year. This is due to an increase in building permit fees for new construction projects.



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

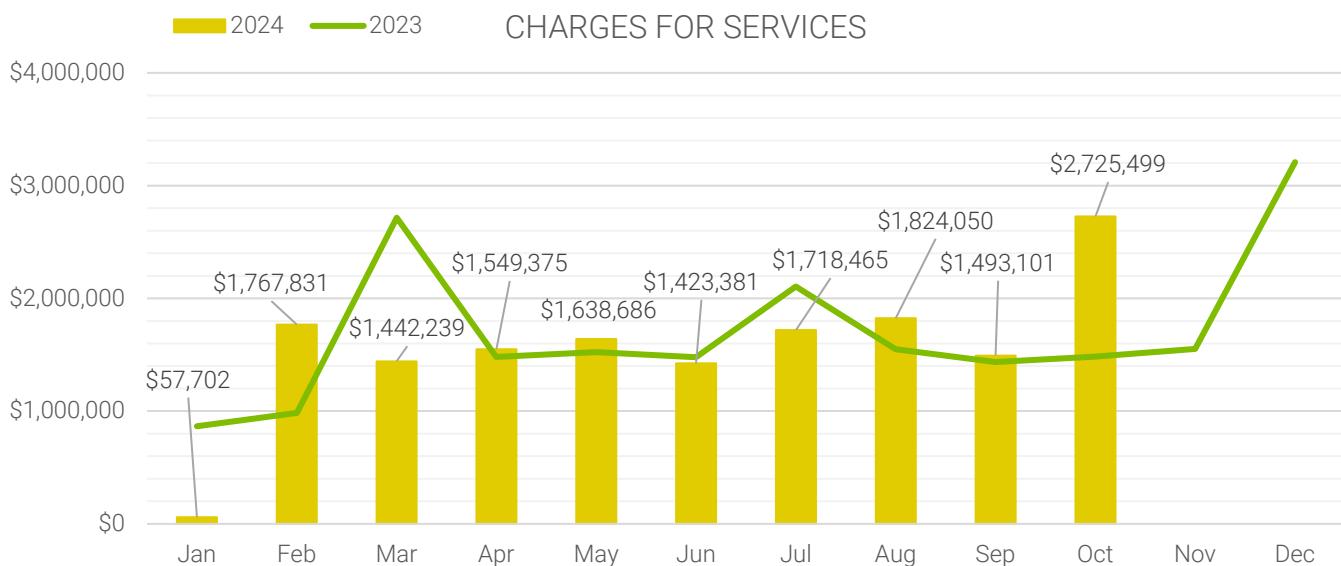


Non-Departmental expenses are down when compared to the same time last year as there is no monthly contribution to fund capital projects for the current year.

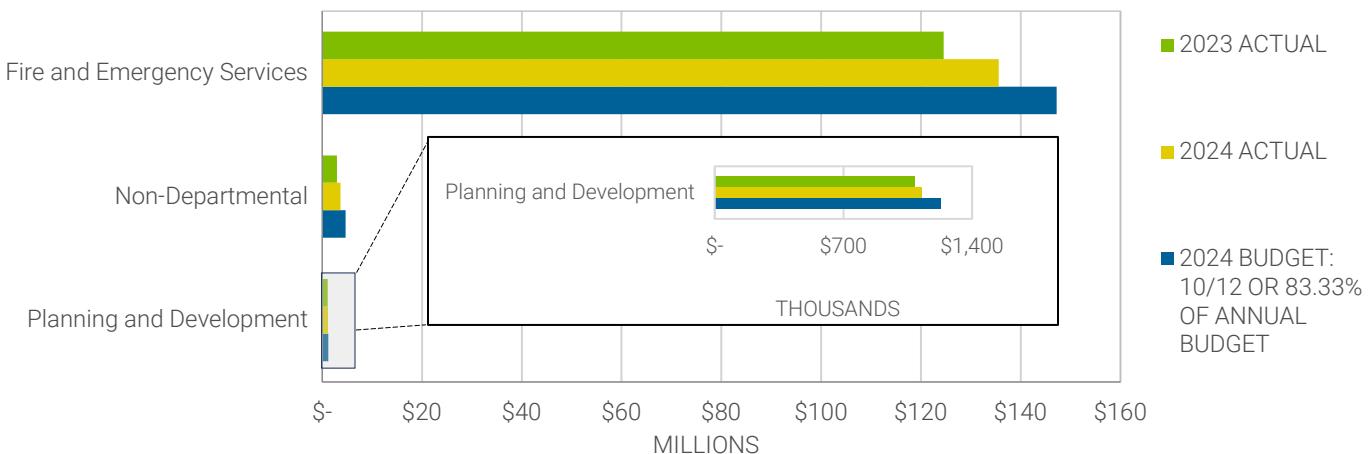
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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

The main revenue source for the Fire and Emergency Medical Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. The yellow bars represent 2024 monthly revenues, and the green line represents monthly collections for 2023. Charges for Services revenue, which primarily consists of ambulance transport fees, is comparable to last year.



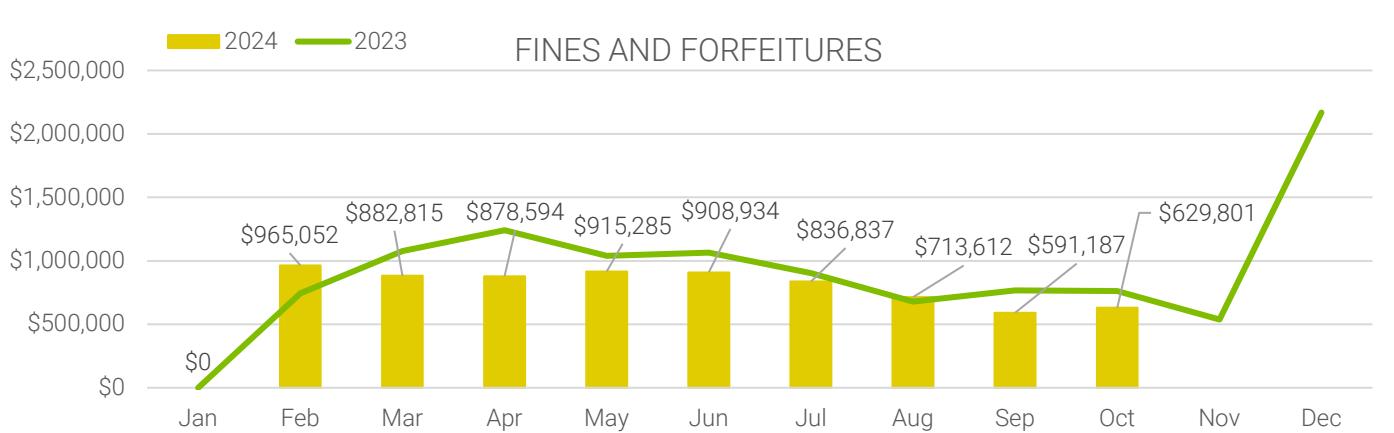
**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
OCTOBER 2023 - 2024 YTD EXPENDITURES**



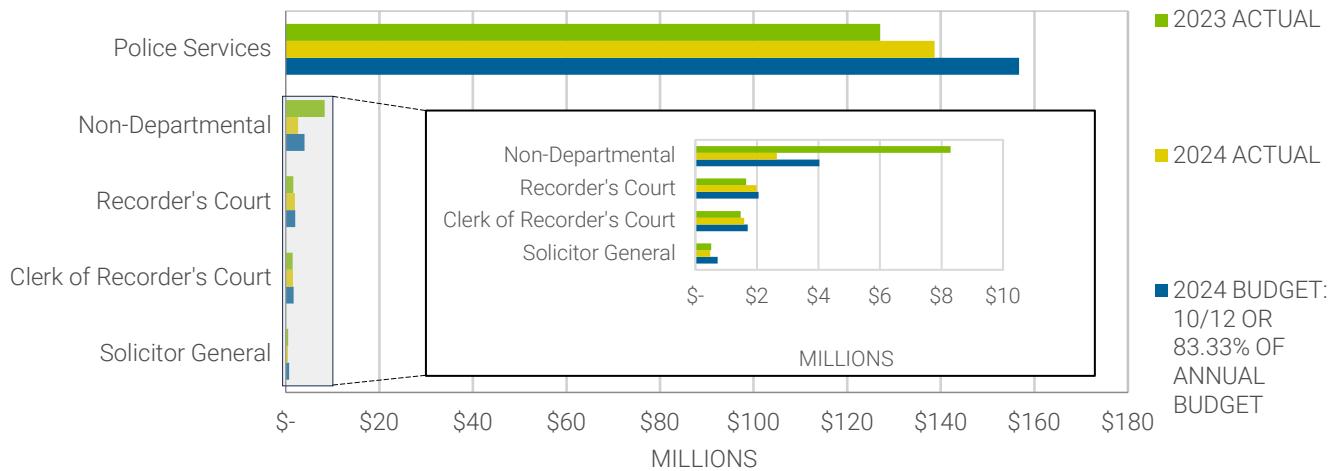
POLICE SERVICES DISTRICT FUND (PAGE 17)

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

The main revenue source for the Police Services fund 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 yellow bars represent 2024 monthly collections, and the green line represents monthly collections for 2023. January's collections were for the prior year's fines and were recorded in the prior year. Through October, Fines and Forfeitures revenue is down approximately \$958,000, or 12 percent, compared to the same period last year primarily due to the school zone automated speed detection program. Through October, the number of citations issued has decreased resulting in decreased collections for the year.



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



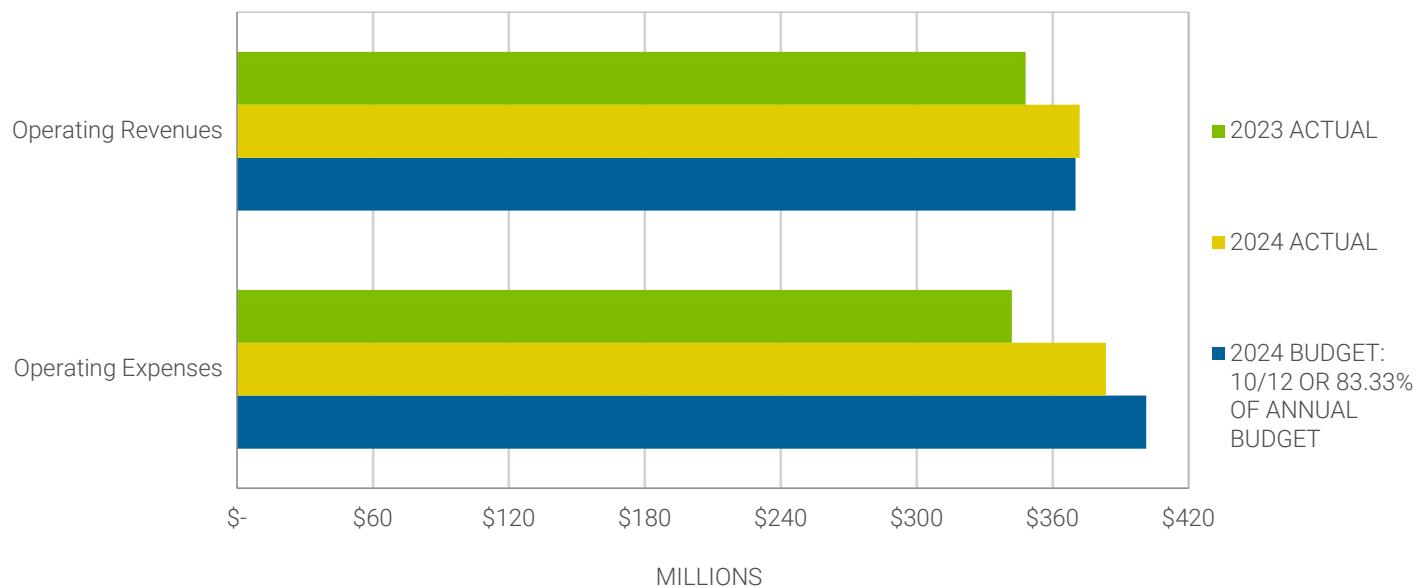
Police Services expenses are approximately \$18.0 million under budget primarily due to personnel vacancies.

Non-Departmental expenses are down approximately \$5.6 million when compared to the same time last year due to a decrease in the monthly contribution to fund capital projects for the current year.

WATER & SEWER OPERATING FUND (PAGE 52)

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

WATER AND SEWER OPERATING FUND
OCTOBER 2023 - 2024 YTD REVENUES AND EXPENSES



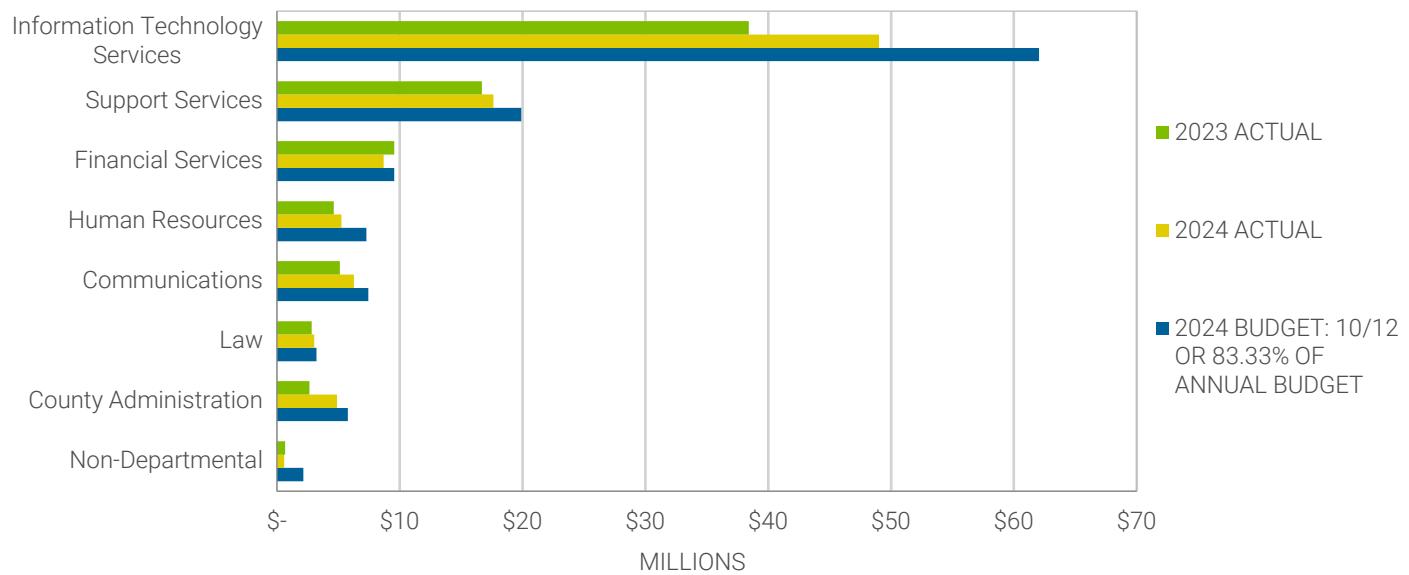
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$23.8 million, or 7 percent, compared to last year. This is primarily because Charges for Services revenue increased due to higher consumption during the drier summer months and new meter connections. Additionally, in 2023, bills were adjusted down for a prior year freeze event. Also, revenue from Contributions and Donations is up year-to-date primarily due to an increase in water meter permits sold.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$41.6 million, or 12 percent, compared to last year. Just over half of the increase is due to a planned increase in contributions to capital projects. The remaining increase is attributed to higher operating costs for personnel and other general operating expenses. However, expenses in the Water and Sewer Operating Fund are approximately \$17.8 million, or 4 percent, under budget primarily due to underutilization in areas such as professional services, personnel, and utilities.

ADMINISTRATIVE SUPPORT FUND (PAGE 53)

The Administrative Support Fund accounts for the activities of all central support departments not reported elsewhere: County Administration, Communications, Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
OCTOBER 2023 - 2024 YTD EXPENSES



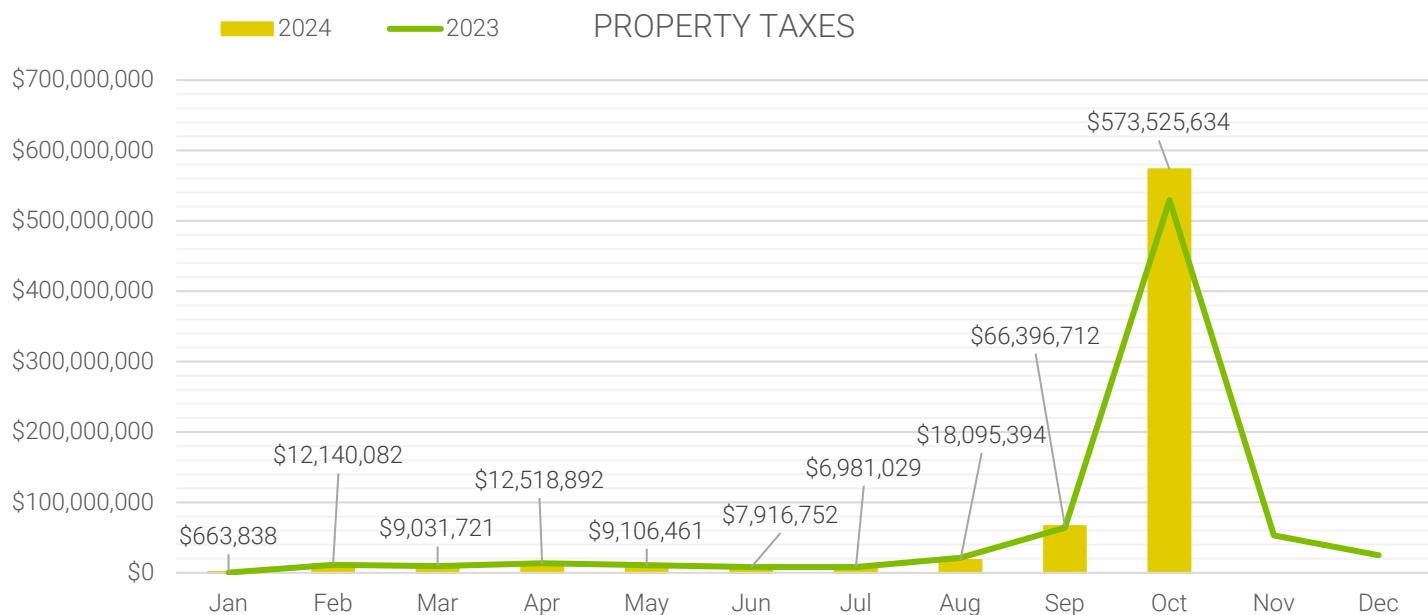
Information Technology Services' expenses are up approximately \$10.6 million or 28 percent, when compared to the same time last year. This is primarily due to the timing of contract payments for license and support agreements and subscriptions as well as an increase in outsourcing services and industrial repairs contracted in 2024. However, expenses are under budget by approximately \$13.0 million. This variance is primarily attributable to lower expenses in areas such as computer supplies and license support agreements, which are typically expensed towards the end of the year.

Financial Services' expenses are down approximately \$852,000, or 9 percent, when compared to the same time last year. This is primarily attributed to the transition of the Standards and Controls Division and the Office of Strategic Excellence from Financial Services to the County Administrator's office in mid-2023.

RECURRING ITEMS

Property Taxes

The County collects property taxes in the fall to fund services for the current year. 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 the yellow bars represent 2024 collections. Most property taxes were collected around the due date of October 15 for both years. Please note that January has lower receipts than other months and its bar is barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year. Property Taxes through October are up approximately \$40.2 million or 6 percent, compared to the same time last year, primarily due to property tax digest growth.

Tax Digest Adjustments

In October, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$405.2 million for tax years 2019 through 2024. These adjustments include a net increase of approximately \$422.2 million in real property assessed values and a net decrease of approximately \$17.0 million in personal property assessed values. The majority of the adjustments resulted from appeal resolutions.

Investment Income

The Federal Reserve Bank cut short-term investment rates by one-half of a percent in September and by an additional quarter percent on November 7. Investment revenues were budgeted conservatively to compensate for market uncertainty concerning the timing and severity of potential drops in investment rates. Even with an additional anticipated rate cut in December, investment revenues are expected to significantly exceed budget in 2024.

YTD FINANCIAL REPORT 2024 | GWINNETT COUNTY

General Fund (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024		Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1		\$ 238,656,301	\$ 238,656,301	\$ 238,656,301			
Revenues:							
Taxes	\$ 457,114,667	\$ 457,114,667	\$ 407,828,828	89.22%	\$ 381,240,841	92.24%	
Licenses and Permits	5,279,690	5,279,690	3,227,266	61.13%	3,169,001	60.21%	
Intergovernmental	4,162,064	4,162,064	3,439,102	82.63%	3,234,064	76.86%	
Charges for Services	34,658,485	34,658,485	30,357,064	87.59%	27,907,298	88.69%	
Fines and Forfeitures	3,147,655	3,147,655	2,579,327	81.94%	2,360,100	73.73%	
Investment Income	4,826,023	4,826,023	5,576,448	115.55%	5,311,369	75.81%	
Contributions and Donations	105,950	105,950	11,222	10.59%	27,073	26.11%	
Miscellaneous	1,834,120	1,834,120	2,634,703	143.65%	1,991,429	112.94%	
Other Financing Sources	-	127,800	61,970	48.49%	93,893	217.10%	
Revenues without Use of Fund Balance	\$ 511,128,654	\$ 511,256,454	\$ 455,715,930	89.14%	\$ 425,335,068	91.20%	
Use of Fund Balance	39,156,305	44,579,931	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 550,284,959	\$ 555,836,385	\$ 455,715,930	81.99%	\$ 425,335,068	88.87%	
Appropriations:							
Board of Commissioners	\$ 2,477,975	\$ 2,477,975	\$ 2,011,428	81.17%	\$ 1,894,558	84.25%	
Communications	1,216,032	1,216,032	783,982	64.47%	130,753	18.95%	
County Administration	1,497,677	1,497,677	896,723	59.87%	1,922,091	77.95%	
Financial Services	13,988,004	13,988,004	10,521,320	75.22%	8,680,303	74.24%	
Tax Commissioner	19,630,133	19,630,133	15,524,650	79.09%	14,046,690	76.35%	
Transportation	38,406,186	38,406,186	30,475,014	79.35%	27,530,462	76.80%	
Planning and Development	4,056,076	5,941,073	2,942,895	49.53%	1,774,009	72.74%	
Police Services	4,136,071	4,136,071	2,523,055	61.00%	2,243,042	67.34%	
Corrections	24,232,598	24,359,098	18,509,766	75.99%	17,196,745	77.34%	
Community Services	27,682,093	27,682,093	20,492,698	74.03%	19,278,437	73.26%	
Community Services Subsidies:							
Atlanta Regional Commission	1,295,618	1,295,618	1,198,654	92.52%	1,192,442	100.00%	
Board of Health	2,500,000	2,500,000	1,875,000	75.00%	2,500,000	100.00%	
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	235,088	100.00%	
Dept of Family & Children's Services	660,638	660,638	-	0.00%	495,479	75.00%	
Food Insecurity	150,000	150,000	30,193	20.13%	110,172	73.45%	
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%	
Healthcare Initiative	550,000	550,000	550,000	100.00%	400,000	100.00%	
Homelessness Prevention	500,000	500,000	446,493	89.30%	176,894	35.38%	
Library In-House Services	1,320,328	1,320,328	670,335	50.77%	805,119	65.46%	
Library Subsidy	24,419,802	24,419,802	18,314,852	75.00%	22,901,495	100.00%	
Mental Health	1,443,341	1,443,341	1,082,506	75.00%	1,043,341	100.00%	
Total Community Services Subsidies	33,082,173	33,082,173	24,351,707	73.61%	29,867,386	95.21%	
Voter Registrations and Elections	22,320,753	22,318,854	15,454,783	69.25%	3,863,718	60.37%	
Juvenile Court	6,954,736	8,856,936	6,950,586	78.48%	6,202,392	77.10%	

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 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Child Advocacy & Juvenile Services	5,622,277	5,656,027	4,134,744	73.10%	3,763,126	79.64%
Sheriff	162,411,937	164,738,937	122,856,896	74.58%	107,271,828	74.92%
Clerk of Court	21,098,723	21,106,988	15,838,388	75.04%	13,392,534	76.40%
Judiciary	34,704,738	44,155,318	35,759,899	80.99%	29,749,625	78.37%
Probate Court	4,512,766	4,754,386	3,838,882	80.74%	3,260,067	77.64%
District Attorney	26,476,721	26,476,721	20,966,115	79.19%	18,516,636	79.62%
Solicitor General	10,490,322	10,490,322	7,176,432	68.41%	6,385,205	68.74%
Support Services	268,503	268,503	219,037	81.58%	230,994	90.55%
Non-Departmental:						
Contingency	4,596,000	4,587,735	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	20,833	83.33%	750,000	83.33%
Contribution to Capital	37,580,135	40,011,463	32,128,171	80.30%	26,814,724	79.62%
Contribution to Local Transit	17,602,000	17,602,000	14,668,333	83.33%	15,416,667	83.33%
Grant Match	100,000	100,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,007,589	2,007,589	1,452,737	72.36%	1,427,687	83.06%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Pauper Burial	175,000	175,000	99,200	56.69%	110,235	62.99%
Reserves - Compensation	1,496,000	1,496,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	900,000	266,850	-	0.00%	-	0.00%
Reserves - Court Reporters	1,380,000	440,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	83,000	83,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	11,136,000	2,318,000	-	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	76,500	-	0.00%	-	0.00%
800 MHZ Maintenance	3,342,741	3,342,741	2,576,084	77.07%	2,478,384	71.25%
Other Governmental Agencies	160,000	160,000	117,689	73.56%	100,942	87.78%
Other Miscellaneous	130,000	130,000	89,180	68.60%	136,180	66.75%
Total Non-Departmental	85,018,465	74,596,878	52,672,227	70.61%	48,634,819	72.88%
TOTAL APPROPRIATIONS	\$ 550,284,959	\$ 555,836,385	\$ 414,901,227	74.64%	\$ 365,835,420	76.44%
Projected Fund Balance December 31	\$ 199,499,996	\$ 194,076,370				
Fund Balance as of Report Date			\$ 279,471,004			

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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 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Fund Balance January 1	\$ 15,932,208	\$ 15,932,208	\$ 15,932,208				
Revenues:							
Taxes	\$ 12,071,773	\$ 12,071,773	\$ 11,317,111	93.75%	\$ 11,090,362	103.43%	
Licenses and Permits	4,930,950	4,930,950	5,996,451	121.61%	4,349,073	88.16%	
Intergovernmental	49,000	49,000	51,133	104.35%	48,829	108.51%	
Charges for Services	1,080,800	1,080,800	729,147	67.46%	667,232	66.57%	
Investment Income	298,397	298,397	489,035	163.89%	447,169	89.43%	
Miscellaneous	-	-	28,700	-	8,662	-	
Revenues without Use of Fund Balance	18,430,920	18,430,920	18,611,577	100.98%	16,611,327	96.56%	
Use of Fund Balance	4,601,990	2,780,868	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 23,032,910	\$ 21,211,788	\$ 18,611,577	87.74%	\$ 16,611,327	87.62%	
Appropriations:							
Planning and Development	\$ 22,894,910	\$ 21,073,788	\$ 15,807,750	75.01%	\$ 12,863,463	70.13%	
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%	416,667	77.74%	
Total Non-Departmental	138,000	138,000	-	0.00%	416,667	67.75%	
TOTAL APPROPRIATIONS	\$ 23,032,910	\$ 21,211,788	\$ 15,807,750	74.52%	\$ 13,280,130	70.05%	
Projected Fund Balance December 31	\$ 11,330,218	\$ 13,151,340					
Fund Balance as of Report Date			\$ 18,736,035				

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 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 92,164,081	\$ 92,164,081	\$ 92,164,081			
Revenues:						
Taxes	\$ 163,473,702	\$ 163,473,702	\$ 147,628,421	90.31%	\$ 144,670,279	100.90%
Licenses and Permits	1,130,500	1,130,500	899,628	79.58%	908,314	84.89%
Intergovernmental	631,000	666,939	702,759	105.37%	663,375	113.59%
Charges for Services	17,066,710	17,066,710	15,640,329	91.64%	15,620,876	95.91%
Investment Income	1,482,319	1,482,319	2,173,982	146.66%	1,860,334	88.59%
Contributions and Donations	-	10,000	11,165	111.65%	605	-
Miscellaneous	3,000	3,000	224,656	7,488.53%	70,398	2,346.60%
TOTAL REVENUES	\$ 183,787,231	\$ 183,833,170	\$ 167,280,940	91.00%	\$ 163,794,181	94.86%
Appropriations:						
Planning and Development	\$ 1,475,343	\$ 1,475,343	\$ 1,124,850	76.24%	\$ 1,091,185	76.40%
Fire and Emergency Services	176,595,243	176,605,243	135,601,445	76.78%	124,537,802	74.76%
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	3,658,997	76.42%	2,975,668	75.99%
Total Non-Departmental	5,612,796	5,612,796	3,658,997	65.19%	2,975,668	63.97%
Appropriations without Contribution to Fund Balance	183,683,382	183,693,382	140,385,292	76.42%	128,604,655	74.48%
Contribution to Fund Balance	103,849	139,788	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 183,787,231	\$ 183,833,170	\$ 140,385,292	76.37%	\$ 128,604,655	74.48%
Projected Fund Balance December 31	\$ 92,267,930	\$ 92,303,869				
Fund Balance as of Report Date			\$ 119,059,729			

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Loganville EMS District Fund (103)

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

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 483,834	\$ 483,834	\$ 483,834			
Revenues:						
Investment Income	\$ 19,400	\$ 19,400	\$ 21,961	113.20%	\$ 11,490	82.07%
Revenues without Use of Fund Balance	\$ 19,400	\$ 19,400	\$ 21,961	113.20%	\$ 11,490	82.07%
Use of Fund Balance	\$ 74,289	\$ 74,289	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u><u>\$ 93,689</u></u>	<u><u>\$ 93,689</u></u>	<u><u>\$ 21,961</u></u>	<u><u>23.44%</u></u>	<u><u>\$ 11,490</u></u>	<u><u>14.88%</u></u>
Appropriations:						
Loganville EMS	\$ 93,689	\$ 93,689	\$ 82,964	88.55%	\$ 75,191	97.34%
TOTAL APPROPRIATIONS	<u><u>\$ 93,689</u></u>	<u><u>\$ 93,689</u></u>	<u><u>\$ 82,964</u></u>	<u><u>88.55%</u></u>	<u><u>\$ 75,191</u></u>	<u><u>97.34%</u></u>
Projected Fund Balance December 31	\$ 409,545	\$ 409,545				
Fund Balance as of Report Date			\$ 422,831			

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Police Services District Fund (106)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 118,174,427	\$ 118,174,427	\$ 118,174,427			
Revenues:						
Taxes	\$ 119,456,094	\$ 119,456,094	\$ 110,766,300	92.73%	\$ 107,978,869	101.22%
Insurance Premium Taxes	60,204,000	60,204,000	62,848,114	104.39%	59,023,476	114.15%
Intergovernmental	298,000	298,000	489,622	164.30%	480,513	174.10%
Charges for Services	1,145,000	1,145,000	868,230	75.83%	926,817	92.59%
Fines and Forfeitures	13,044,307	10,106,443	7,322,119	72.45%	8,279,991	61.12%
Investment Income	1,897,517	1,897,517	2,847,267	150.05%	2,175,428	72.51%
Miscellaneous	443,710	446,210	544,612	122.05%	516,936	108.28%
Revenues without Use of Fund Balance	\$ 196,488,628	\$ 193,553,264	\$ 185,686,264	95.94%	\$ 179,382,030	101.53%
Use of Fund Balance	2,518,241	4,704,252	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 199,006,869	\$ 198,257,516	\$ 185,686,264	93.66%	\$ 179,382,030	94.09%
Appropriations:						
Police Services	\$ 188,778,730	\$ 188,044,377	\$ 138,703,841	73.76%	\$ 127,081,351	72.81%
Recorder's Court	2,119,970	2,470,170	1,989,229	80.53%	1,649,374	80.30%
Solicitor General	867,836	867,836	484,927	55.88%	510,587	59.13%
Clerk of Recorder's Court	2,042,298	2,042,298	1,588,050	77.76%	1,469,615	74.49%
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	3,884,835	2,647,779	68.16%	8,297,334	79.98%
Total Non-Departmental	5,198,035	4,832,835	2,647,779	54.79%	8,297,334	74.07%
TOTAL APPROPRIATIONS	\$ 199,006,869	\$ 198,257,516	\$ 145,413,826	73.35%	\$ 139,008,262	72.92%
Projected Fund Balance December 31	\$ 115,656,186	\$ 113,470,175				
Fund Balance as of Report Date			\$ 158,446,864			

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Recreation Fund (105)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024		Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1		\$ 26,754,529	\$ 26,754,529	\$ 26,754,529			
Revenues:							
Taxes	\$ 51,603,419	\$ 51,603,419	\$ 46,835,755	90.76%	\$ 42,964,534	94.27%	
Intergovernmental	197,000	197,000	458,001	232.49%	243,750	133.93%	
Charges for Services	4,358,930	4,358,930	3,973,323	91.15%	3,779,393	86.97%	
Investment Income	708,103	708,103	664,451	93.84%	679,951	68.00%	
Contributions and Donations	29,171	39,171	10,365	26.46%	33,597	98.89%	
Miscellaneous	2,692,576	2,699,687	2,587,106	95.83%	2,603,404	106.41%	
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 59,611,129	\$ 59,628,240	\$ 54,529,001	91.45%	\$ 50,304,629	93.84%	
Appropriations:							
Community Services	\$ 56,149,446	\$ 56,159,446	\$ 43,989,597	78.33%	\$ 39,542,605	79.40%	
Support Services	40,140	46,140	32,911	71.33%	31,636	75.43%	
Non-Departmental:							
Reserves - Compensation	114,000	114,000	-	0.00%	-	0.00%	
Reserves - Fuel/Parts	13,000	13,000	-	0.00%	-	0.00%	
Non-Departmental Recreation Fund	1,058,227	1,052,227	654,356	62.19%	524,953	57.91%	
Total Non-Departmental	1,185,227	1,179,227	654,356	55.49%	524,953	51.49%	
Appropriations without Contribution to Fund Balance	57,374,813	57,384,813	44,676,864	77.85%	40,099,194	78.83%	
Contribution to Fund Balance	2,236,316	2,243,427	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	\$ 59,611,129	\$ 59,628,240	\$ 44,676,864	74.93%	\$ 40,099,194	74.80%	
Projected Fund Balance December 31		\$ 28,990,845	\$ 28,997,956				
Fund Balance as of Report Date				\$ 36,606,666			

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Economic Development Tax Fund (160)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 15,890,936	\$ 15,890,936	\$ 15,890,936			
Revenues:						
Taxes	\$ 14,541,022	\$ 14,541,022	\$ 14,042,218	96.57%	\$ 13,736,567	102.33%
Intergovernmental	59,000	59,000	62,767	106.38%	60,225	109.50%
Investment Income	194,000	194,000	545,250	281.06%	452,368	90.47%
Revenues without Use of Fund Balance	\$ 14,794,022	\$ 14,794,022	\$ 14,650,235	99.03%	\$ 14,249,160	101.93%
Use of Fund Balance	6,298,753	6,298,753	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 21,092,775	\$ 21,092,775	\$ 14,650,235	69.46%	\$ 14,249,160	78.66%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 21,092,775	\$ 21,092,775	\$ 11,927,450	56.55%	\$ 6,371,023	35.17%
Total Non-Departmental	\$ 21,092,775	\$ 21,092,775	\$ 11,927,450	56.55%	\$ 6,371,023	35.17%
TOTAL APPROPRIATIONS	\$ 21,092,775	\$ 21,092,775	\$ 11,927,450	56.55%	\$ 6,371,023	35.17%
Projected Fund Balance December 31	\$ 9,592,183	\$ 9,592,183				
Fund Balance as of Report Date			\$ 18,613,721			

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Gwinnett Place TAD Fund (165)

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

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 7,483,783	\$ 7,483,783	\$ 7,483,783			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,954,291	-	\$ 1,723,993	-
Investment Income	192,208	192,208	308,043	160.27%	197,521	98.76%
Miscellaneous	-	-	-	-	20,000	-
TOTAL REVENUES	\$ 192,208	\$ 192,208	\$ 3,262,334	1,697.29%	\$ 1,941,514	970.76%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ 10,781	10.78%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	10,781	10.78%	-	-
Contribution to Fund Balance	92,208	92,208	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 192,208	\$ 192,208	\$ 10,781	5.61%	\$ -	0.00%
Projected Fund Balance December 31	\$ 7,575,991	\$ 7,575,991				
Fund Balance as of Report Date			\$ 10,735,336			

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Indian Trail TAD Fund (162)

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

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 8,088,760	\$ 8,088,760	\$ 8,088,760			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,189,279	-	\$ 1,775,139	-
Investment Income	182,651	182,651	301,551	165.10%	164,647	94.08%
TOTAL REVENUES	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ 2,490,830</u>	<u>1,363.71%</u>	<u>\$ 1,939,786</u>	<u>1,108.45%</u>
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	82,651	82,651	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 182,651</u>	<u>\$ 182,651</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	\$ 8,171,411	\$ 8,171,411				
Fund Balance as of Report Date			\$ 10,579,590			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 24,880,486	\$ 24,880,486	\$ 24,880,486			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,228,517	-	\$ 4,437,447	-
Investment Income	755,409	755,409	992,271	131.36%	710,807	94.77%
TOTAL REVENUES	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ 7,220,788</u>	<u>955.88%</u>	<u>\$ 5,148,254</u>	<u>686.43%</u>
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	655,409	655,409	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 755,409</u>	<u>\$ 755,409</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	\$ 25,535,895	\$ 25,535,895				
Fund Balance as of Report Date			\$ 32,101,274			

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Lake Lucerne TAD Fund (164)

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

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 2,641,770	\$ 2,641,770	\$ 2,641,770			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,235,421	-	\$ 909,755	-
Investment Income	57,109	57,109	100,984	176.83%	25,937	129.69%
Revenues without Use of Fund Balance	57,109	57,109	1,336,405	2,340.10%	935,692	4,678.46%
Use of Fund Balance	42,891	42,891	-	0.00%	-	-
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 1,336,405	1,336.41%	\$ 935,692	4,678.46%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,598,879	\$ 2,598,879				
Fund Balance as of Report Date			\$ 3,978,175			

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Park Place TAD Fund (163)

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

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 5,189,359	\$ 5,189,359	\$ 5,189,358			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,622,495	-	\$ 661,269	-
Investment Income	146,237	146,237	196,449	134.34%	148,593	99.06%
TOTAL REVENUES	<u>\$ 146,237</u>	<u>\$ 146,237</u>	<u>\$ 1,818,944</u>	<u>1,243.83%</u>	<u>\$ 809,862</u>	<u>539.91%</u>
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	-
Contribution to Fund Balance	46,237	46,237	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,237</u>	<u>\$ 146,237</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	\$ 5,235,596	\$ 5,235,596				
Fund Balance as of Report Date			\$ 7,008,302			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 7,544,394	\$ 7,544,394	\$ 7,544,394			
Revenues:						
Taxes	\$ -	\$ -	\$ 337,730	-	\$ 1,714,597	-
Investment Income	111,128	111,128	168,061	151.23%	142,049	94.70%
Revenues without Use of Fund Balance	111,128	111,128	505,791	455.14%	1,856,646	1,237.76%
Use of Fund Balance	2,398,397	2,398,397	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,509,525	\$ 2,509,525	\$ 505,791	20.15%	\$ 1,856,646	42.02%
Appropriations:						
Planning and Development	\$ 2,509,525	\$ 2,509,525	\$ 1,098,009	43.75%	\$ 2,150,197	48.67%
TOTAL APPROPRIATIONS	\$ 2,509,525	\$ 2,509,525	\$ 1,098,009	43.75%	\$ 2,150,197	48.67%
Projected Fund Balance December 31	\$ 5,145,997	\$ 5,145,997				
Fund Balance as of Report Date			\$ 6,952,176			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 168,111	\$ 168,111	\$ 168,111			
Revenues:						
Investment Income	\$ -	\$ -	\$ 169,252	-	\$ 242,320	-
Other Financing Sources	\$ 2,501,525	\$ 2,501,525	\$ 1,092,186	43.66%	\$ 1,250,763	50.00%
TOTAL REVENUES	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 1,261,438</u>	<u>50.43%</u>	<u>\$ 1,493,083</u>	<u>59.69%</u>
Appropriations:						
Debt Service	\$ 2,501,525	\$ 2,501,525	\$ 1,250,763	50.00%	\$ 1,250,763	50.00%
TOTAL APPROPRIATIONS	<u>\$ 2,501,525</u>	<u>\$ 2,501,525</u>	<u>\$ 1,250,763</u>	<u>50.00%</u>	<u>\$ 1,250,763</u>	<u>50.00%</u>
Projected Fund Balance December 31	\$ 168,111	\$ 168,111				
Fund Balance as of Report Date			\$ 178,786			

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Speed Hump Fund (003)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Fund Balance January 1	\$ 468,808	\$ 468,808	\$ 468,807				
Revenues:							
Charges for Services	\$ 160,000	\$ 160,000	\$ 142,650	89.16%	\$ 127,568	89.84%	
Investment Income	25,016	25,016	20,355	81.37%	17,625	88.13%	
Miscellaneous	-	-	226	-	-	-	
Revenues without Use of Fund Balance	185,016	185,016	163,231	88.23%	145,193	89.63%	
Use of Fund Balance	277,649	287,649	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 462,665	\$ 472,665	\$ 163,231	34.53%	\$ 145,193	27.29%	
Appropriations:							
Transportation	\$ 462,665	\$ 472,665	\$ 272,725	57.70%	\$ 109,212	20.53%	
TOTAL APPROPRIATIONS	\$ 462,665	\$ 472,665	\$ 272,725	57.70%	\$ 109,212	20.53%	
Projected Fund Balance December 31	\$ 191,159	\$ 181,159					
Fund Balance as of Report Date			\$ 359,313				

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Street Lighting Fund (002)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Fund Balance January 1	\$ 3,072,526	\$ 3,072,526	\$ 3,072,526				
Revenues:							
Charges for Services	\$ 10,000,000	\$ 10,017,572	\$ 9,104,962	90.89%	\$ 9,140,218	99.34%	
Investment Income	-	-	57,815	-	40,033	100.08%	
Miscellaneous	-	-	16,657	-	38,494	-	
Revenues without Use of Fund Balance	10,000,000	10,017,572	9,179,434	91.63%	9,218,745	99.76%	
Use of Fund Balance	180,252	180,252	-	0.00%	-	-	
TOTAL REVENUES	\$ 10,180,252	\$ 10,197,824	\$ 9,179,434	90.01%	\$ 9,218,745	99.76%	
Appropriations:							
Transportation	\$ 10,170,252	\$ 10,187,824	\$ 6,988,735	68.60%	\$ 6,809,436	78.14%	
Non-Departmental:							
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%	
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	\$ 10,180,252	\$ 10,197,824	\$ 6,988,735	68.53%	\$ 6,809,436	73.69%	
Projected Fund Balance December 31	\$ 2,892,274	\$ 2,892,274					
Fund Balance as of Report Date			\$ 5,263,225				

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Authority Imaging Fund (020)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 6,758,824	\$ 6,758,824	\$ 6,758,824			
Revenues:						
Charges for Services	\$ 930,078	\$ 930,078	\$ 458,284	49.27%	\$ 1,019,167	109.58%
Investment Income	-	-	50,744	-	32,968	-
Revenues without Use of Fund Balance	930,078	930,078	509,028	54.73%	1,052,135	113.12%
Use of Fund Balance	569,922	569,922	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 509,028	33.94%	\$ 1,052,135	70.14%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 91,698	6.11%	\$ 212,795	14.19%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 91,698	6.11%	\$ 212,795	14.19%
Projected Fund Balance December 31	\$ 6,188,902	\$ 6,188,902				
Fund Balance as of Report Date			\$ 7,176,154			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 391,998	\$ 391,998	\$ 391,998			
Revenues:						
Charges for Services	\$ 113,500	\$ 113,500	\$ 126,347	111.32%	\$ 99,036	70.24%
Miscellaneous	8,500	8,500	7,706	90.66%	8,392	52.45%
Revenues without Use of Fund Balance	122,000	122,000	134,053	109.88%	107,428	68.43%
Use of Fund Balance	-	3,229	-	0.00%	-	-
TOTAL REVENUES	\$ 122,000	\$ 125,229	\$ 134,053	107.05%	\$ 107,428	68.43%
Appropriations:						
Corrections	\$ 102,229	\$ 125,229	\$ 79,976	63.86%	\$ 51,770	49.85%
Appropriations without Contribution to Fund Balance	102,229	125,229	79,976	63.86%	51,770	49.85%
Contribution to Fund Balance	19,771	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 122,000	\$ 125,229	\$ 79,976	63.86%	\$ 51,770	32.97%
Projected Fund Balance December 31	\$ 411,769	\$ 388,769				
Fund Balance as of Report Date			\$ 446,075			

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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 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Fund Balance January 1	\$ 431,246	\$ 431,246	\$ 431,246				
Revenues:							
Fines and Forfeitures	\$ 584,469	\$ 584,469	\$ 478,277	81.83%	\$ 468,766	79.73%	
Investment Income	-	-	4,395	-	3,876	-	
Miscellaneous	-	-	1,426	-	693	-	
Revenues without Use of Fund Balance	584,469	584,469	484,098	82.83%	473,335	80.51%	
Use of Fund Balance	158,358	158,358	-	0.00%	-	0.00%	
TOTAL REVENUES	<u>\$ 742,827</u>	<u>\$ 742,827</u>	<u>\$ 484,098</u>	65.17%	<u>\$ 473,335</u>	65.57%	
Appropriations:							
District Attorney	\$ 361,348	\$ 361,348	\$ 287,600	79.59%	\$ 269,850	77.20%	
Solicitor General	371,479	371,479	236,356	63.63%	202,920	56.00%	
Non-Departmental:							
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%	
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	<u>\$ 742,827</u>	<u>\$ 742,827</u>	<u>\$ 523,956</u>	70.54%	<u>\$ 472,770</u>	65.49%	
Projected Fund Balance December 31	<u>\$ 272,888</u>	<u>\$ 272,888</u>					
Fund Balance as of Report Date			<u>\$ 391,388</u>				

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 202,374	\$ 202,374	\$ 202,374			
Revenues:						
Miscellaneous	\$ -	\$ -	\$ -	-	\$ 450	-
Revenues without Use of Fund Balance	-	-	-	-	450	-
Use of Fund Balance	135,000	135,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 135,000	\$ 135,000	\$ -	0.00%	\$ 450	0.33%
Appropriations:						
District Attorney	\$ 135,000	\$ 135,000	\$ 46,698	34.59%	\$ 52,980	39.24%
TOTAL APPROPRIATIONS	\$ 135,000	\$ 135,000	\$ 46,698	34.59%	\$ 52,980	39.24%
Projected Fund Balance December 31	\$ 67,374	\$ 67,374				
Fund Balance as of Report Date			\$ 155,676			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 52,972	\$ 52,972	\$ 52,972			
Revenues:						
Use of Fund Balance	\$ -	\$ 14,971	\$ -	0.00%	\$ -	-
TOTAL REVENUES	\$ -	\$ 14,971	\$ -	0.00%	\$ -	-
Appropriations:						
District Attorney	\$ -	\$ 14,971	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ 14,971	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 52,972	\$ 38,001				
Fund Balance as of Report Date			\$ 52,972			

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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 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 2,971	\$ 2,971	\$ 2,971			
Revenues:						
Fines and Forfeitures	\$ -	\$ 42,567	\$ 42,567	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	42,567	42,567	100.00%	-	-
Use of Fund Balance	2,200	-	-	-	-	-
TOTAL REVENUES	\$ 2,200	\$ 42,567	\$ 42,567	100.00%	\$ -	-
Appropriations:						
District Attorney	\$ 2,200	\$ 9,242	\$ 100	1.08%	\$ -	-
Appropriations without Contribution to Fund Balance	2,200	9,242	100	1.08%	-	-
Contribution to Fund Balance	-	33,325	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 2,200	\$ 42,567	\$ 100	0.23%	\$ -	-
Projected Fund Balance December 31	\$ 771	\$ 36,296				
Fund Balance as of Report Date			\$ 45,438			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 39,494,828	\$ 39,494,828	\$ 39,494,828			
Revenues:						
Taxes	\$ -	\$ -	\$ 12,238	-	\$ 13,681	-
Charges for Services	23,723,700	23,723,700	16,290,722	68.67%	16,036,264	69.33%
Investment Income	1,633,507	1,633,507	1,333,634	81.64%	878,980	87.90%
Miscellaneous	-	-	23,850	-	5,384	-
Revenues without Use of Fund Balance	25,357,207	25,357,207	17,660,444	69.65%	16,934,309	70.18%
Use of Fund Balance	4,365,439	4,365,439	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 29,722,646	\$ 29,722,646	\$ 17,660,444	59.42%	\$ 16,934,309	63.12%
Appropriations:						
Police Services	\$ 26,217,862	\$ 26,217,862	\$ 18,128,109	69.14%	\$ 15,748,176	67.27%
Non-Departmental:						
Reserves - Compensation	89,000	89,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,865,784	2,865,784	2,149,338	75.00%	2,094,215	75.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,504,784	3,504,784	2,149,338	61.33%	2,094,215	61.23%
TOTAL APPROPRIATIONS	\$ 29,722,646	\$ 29,722,646	\$ 20,277,447	68.22%	\$ 17,842,391	66.50%
Projected Fund Balance December 31	\$ 35,129,389	\$ 35,129,389				
Fund Balance as of Report Date			\$ 36,877,825			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 282,932	\$ 282,932	\$ 282,932			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 44,826	149.42%	\$ 52,519	175.06%
Revenues without Use of Fund Balance	30,000	30,000	44,826	149.42%	52,519	175.06%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 55,100	\$ 55,100	\$ 44,826	81.35%	\$ 52,519	95.32%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 33,218	60.29%	\$ 21,553	39.12%
TOTAL APPROPRIATIONS	\$ 55,100	\$ 55,100	\$ 33,218	60.29%	\$ 21,553	39.12%
Projected Fund Balance December 31	\$ 257,832	\$ 257,832				
Fund Balance as of Report Date			\$ 294,540			

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Opioid Remediation Fund (015)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 2,162,879	\$ 2,162,879	\$ 2,162,879			
Revenues:						
Investment Income	\$ -	\$ -	\$ 121,192	-	\$ 57,643	96.07%
Miscellaneous	-	-	2,343,457	-	276,622	-
TOTAL REVENUES	\$ -	\$ -	\$ 2,464,649	-	\$ 334,265	557.11%
Appropriations:						
Projected Fund Balance December 31	\$ 2,162,879	\$ 2,162,879				
Fund Balance as of Report Date			\$ 4,627,528			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 1,074,875	\$ 1,074,875	\$ 1,074,875			
Revenues:						
Fines and Forfeitures	\$ -	\$ 153,139	\$ 153,139	100.00%	\$ 73,795	100.00%
Revenues without Use of Fund Balance	\$ -	\$ 153,139	\$ 153,139	100.00%	\$ 73,795	100.00%
Use of Fund Balance	\$ 278,127	\$ 124,988	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 278,127	\$ 278,127	\$ 153,139	55.06%	\$ 73,795	24.42%
Appropriations:						
Police Services	\$ 278,127	\$ 278,127	\$ 84,793	30.49%	\$ 9,706	3.21%
TOTAL APPROPRIATIONS	\$ 278,127	\$ 278,127	\$ 84,793	30.49%	\$ 9,706	3.21%
Projected Fund Balance December 31	\$ 796,748	\$ 949,887				
Fund Balance as of Report Date			\$ 1,143,221			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 979,322	\$ 979,322	\$ 979,322			
Revenues:						
Fines and Forfeitures	\$ -	\$ 328,648	\$ 328,648	100.00%	\$ 323,200	100.00%
Revenues without Use of Fund Balance	-	328,648	328,648	100.00%	323,200	100.00%
Use of Fund Balance	95,000	-	-	-	-	0.00%
TOTAL REVENUES	\$ 95,000	\$ 328,648	\$ 328,648	100.00%	\$ 323,200	63.02%
Appropriations:						
Police Services	\$ 95,000	\$ 95,000	\$ 49,443	52.05%	\$ 281,549	54.90%
Appropriations without Contribution to Fund Balance	95,000	95,000	49,443	52.05%	281,549	54.90%
Contribution to Fund Balance	-	233,648	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 95,000	\$ 328,648	\$ 49,443	15.04%	\$ 281,549	54.90%
Projected Fund Balance December 31	\$ 884,322	\$ 1,212,970				
Fund Balance as of Report Date			\$ 1,258,527			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 4,466,006	\$ 4,466,006	\$ 4,466,006			
Revenues:						
Charges for Services	\$ 1,152,609	\$ 1,152,609	\$ 837,526	72.66%	\$ 487,197	88.16%
Investment Income	151,837	151,837	155,454	102.38%	104,869	116.52%
Miscellaneous	-	-	39	-	-	-
TOTAL REVENUES	\$ 1,304,446	\$ 1,304,446	\$ 993,019	76.13%	\$ 592,066	85.59%
Appropriations:						
Sheriff	\$ 509,345	\$ 675,345	\$ 586,765	86.88%	\$ 219,893	31.79%
Appropriations without Contribution to Fund Balance	509,345	675,345	586,765	86.88%	219,893	31.79%
Contribution to Fund Balance	795,101	629,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,304,446	\$ 1,304,446	\$ 586,765	44.98%	\$ 219,893	31.79%
Projected Fund Balance December 31	\$ 5,261,107	\$ 5,095,107				
Fund Balance as of Report Date			\$ 4,872,260			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 604,462	\$ 604,462	\$ 604,462			
Revenues:						
Fines and Forfeitures	\$ -	\$ 230,144	\$ 153,560	66.72%	\$ 90,020	100.00%
Revenues without Use of Fund Balance	\$ -	\$ 230,144	\$ 153,560	66.72%	\$ 90,020	100.00%
Use of Fund Balance	\$ 350,000	\$ 350,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 350,000	\$ 580,144	\$ 153,560	26.47%	\$ 90,020	39.14%
Appropriations:						
Sheriff	\$ 350,000	\$ 580,144	\$ -	0.00%	\$ 119,306	51.87%
TOTAL APPROPRIATIONS	\$ 350,000	\$ 580,144	\$ -	0.00%	\$ 119,306	51.87%
Projected Fund Balance December 31	\$ 254,462	\$ 254,462				
Fund Balance as of Report Date			\$ 758,022			

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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				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Fund Balance January 1	\$ 190,302	\$ 190,302	\$ 190,302			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 22,951	-	\$ -	-
Revenues without Use of Fund Balance	-	-	22,951	-	-	-
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ 22,951	30.60%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 115,302	\$ 115,302				
Fund Balance as of Report Date			\$ 213,253			

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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				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Fund Balance January 1	\$ 198,797	\$ 198,797	\$ 198,797				
Revenues:							
Fines and Forfeitures	\$ -	\$ 136,189	\$ 136,189	100.00%	\$ 74,232	106.57%	
Investment Income	\$ -	\$ -	\$ 6,143	-	\$ 1,785	-	
Revenues without Use of Fund Balance	\$ -	\$ 136,189	\$ 142,332	104.51%	\$ 76,017	109.14%	
Use of Fund Balance	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ -	0.00%	
TOTAL REVENUES	\$ 70,000	\$ 206,189	\$ 142,332	69.03%	\$ 76,017	54.43%	
Appropriations:							
Sheriff	\$ 70,000	\$ 206,189	\$ 78,078	37.87%	\$ 68,543	49.08%	
TOTAL APPROPRIATIONS	\$ 70,000	\$ 206,189	\$ 78,078	37.87%	\$ 68,543	49.08%	
Projected Fund Balance December 31	\$ 128,797	\$ 128,797					
Fund Balance as of Report Date			\$ 263,051				

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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 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Fund Balance January 1	\$ 3,992,534	\$ 3,992,534	\$ 3,992,534				
Revenues:							
Taxes	\$ 1,109,000	\$ 1,109,000	\$ 917,056	82.69%	\$ 855,863	106.45%	
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%	
Charges for Services	1,258,887	1,258,887	1,214,251	96.45%	488,900	42.33%	
Investment Income	58,200	58,200	128,257	220.37%	81,595	108.79%	
TOTAL REVENUES	\$ 2,826,087	\$ 2,826,087	\$ 2,659,564	94.11%	\$ 1,826,358	75.04%	
Appropriations:							
Stadium Operations	\$ 2,225,544	\$ 2,225,544	\$ 2,186,976	98.27%	\$ 2,171,498	98.63%	
Appropriations without Contribution to Fund Balance	2,225,544	2,225,544	2,186,976	98.27%	2,171,498	98.63%	
Contribution to Fund Balance	600,543	600,543	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	\$ 2,826,087	\$ 2,826,087	\$ 2,186,976	77.39%	\$ 2,171,498	89.22%	
Projected Fund Balance December 31	\$ 4,593,077	\$ 4,593,077					
Fund Balance as of Report Date			\$ 4,465,122				

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Tree Bank Fund (040)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Fund Balance January 1	\$ 643,201	\$ 643,201	\$ 643,201				
Revenues:							
Licenses and Permits	\$ 15,000	\$ 200,000	\$ 351,636	175.82%	\$ 140,092	933.95%	
Investment Income	-	-	19,426	-	17,129	-	
Revenues without Use of Fund Balance	15,000	200,000	371,062	185.53%	157,221	1,048.14%	
Use of Fund Balance	85,000	85,000	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 100,000	\$ 285,000	\$ 371,062	130.20%	\$ 157,221	157.22%	
Appropriations:							
Planning and Development	\$ 100,000	\$ 285,000	\$ 19,417	6.81%	\$ -	0.00%	
TOTAL APPROPRIATIONS	\$ 100,000	\$ 285,000	\$ 19,417	6.81%	\$ -	0.00%	
Projected Fund Balance December 31	\$ 558,201	\$ 558,201					
Fund Balance as of Report Date			\$ 994,846				

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Tourism Fund (050)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Fund Balance January 1	\$ 28,273,077	\$ 28,273,077	\$ 28,273,077				
Revenues:							
Taxes	\$ 14,039,000	\$ 14,039,000	\$ 10,778,570	76.78%	\$ 11,182,901	96.17%	
Charges for Services	1,000	1,000	-	0.00%	2,127	212.70%	
Investment Income	510,000	510,000	784,328	153.79%	552,074	92.01%	
Miscellaneous	45,119	45,119	-	0.00%	-	-	
Revenues without Use of Fund Balance	\$ 14,595,119	\$ 14,595,119	\$ 11,562,898	79.22%	\$ 11,737,102	95.97%	
Use of Fund Balance	4,137,450	4,137,450	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 18,732,569	\$ 18,732,569	\$ 11,562,898	61.73%	\$ 11,737,102	76.35%	
Appropriations:							
Facility Debt	\$ 13,679,929	\$ 13,679,929	\$ 13,679,163	99.99%	\$ 11,302,285	100.00%	
Tourism	5,052,640	5,052,640	4,794,566	94.89%	4,023,854	98.87%	
TOTAL APPROPRIATIONS	\$ 18,732,569	\$ 18,732,569	\$ 18,473,729	98.62%	\$ 15,326,139	99.70%	
Projected Fund Balance December 31	\$ 24,135,627	\$ 24,135,627					
Fund Balance as of Report Date			\$ 21,362,246				

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Airport Operating Fund (520)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024		Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Net Position January 1		\$ 1,250,731	\$ 1,250,731	\$ 1,250,731			
Revenues:							
Charges for Services	\$ 150,000	\$ 150,000	\$ 148,214	98.81%	\$ 149,042	89.25%	
Investment Income	51,460	51,460	52,506	102.03%	28,546	-	
Miscellaneous	975,000	975,148	1,105,817	113.40%	915,866	115.93%	
Other Financing Sources	25,000	25,000	20,833	83.33%	750,000	83.33%	
Revenues without Use of Net Position	1,201,460	1,201,608	1,327,370	110.47%	1,843,454	99.27%	
Use of Net Position	734,846	734,698	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 1,936,306	\$ 1,936,306	\$ 1,327,370	68.55%	\$ 1,843,454	81.48%	
Appropriations:							
Transportation*	\$ 1,925,306	\$ 1,925,306	\$ 1,562,113	81.14%	\$ 1,742,194	77.34%	
Non-Departmental:							
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%	
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	-	
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	\$ 1,936,306	\$ 1,936,306	\$ 1,562,113	80.67%	\$ 1,742,194	77.00%	
Projected Net Position December 31		\$ 515,885	\$ 516,033				
Net Position as of Report Date				\$ 1,015,988			

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

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Economic Development Operating Fund (530)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Net Position January 1	\$ 13,246,441	\$ 13,246,441	\$ 13,246,441			
Revenues:						
Investment Income	\$ 188,078	\$ 188,078	\$ 209,698	111.50%	\$ 226,221	113.11%
Miscellaneous	3,553,105	3,553,105	2,025,237	57.00%	5,046,878	98.94%
Other Financing Sources	3,800,000	3,800,000	-	0.00%	738,556	33.57%
Revenues without Use of Net Position	7,541,183	7,541,183	2,234,935	29.64%	6,011,655	80.14%
Use of Net Position	2,037,011	2,219,920	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,578,194	\$ 9,761,103	\$ 2,234,935	22.90%	\$ 6,011,655	63.05%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 9,578,194	\$ 9,761,103	\$ 6,056,351	62.05%	\$ 6,453,138	67.68%
Total Non-Departmental	9,578,194	9,761,103	6,056,351	62.05%	6,453,138	67.68%
TOTAL APPROPRIATIONS	\$ 9,578,194	\$ 9,761,103	\$ 6,056,351	62.05%	\$ 6,453,138	67.68%
Projected Net Position December 31	\$ 11,209,430	\$ 11,026,521				
Net Position as of Report Date			\$ 9,425,025			

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Local Transit Operating Fund (515)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Net Position January 1	\$ 12,884,220	\$ 12,884,220	\$ 12,884,220				
Revenues:							
Charges for Services	\$ 2,292,685	\$ 2,292,685	\$ 1,877,765	81.90%	\$ 1,851,602	144.56%	
Investment Income	588,033	588,033	498,041	84.70%	377,686	91.01%	
Miscellaneous	-	-	18,050	-	21,710	-	
Other Financing Sources	17,602,000	17,602,000	14,668,333	83.33%	15,416,667	83.33%	
Revenues without Use of Net Position	20,482,718	20,482,718	17,062,189	83.30%	17,667,665	87.48%	
Use of Net Position	8,667,109	8,667,109	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 29,149,827	\$ 29,149,827	\$ 17,062,189	58.53%	\$ 17,667,665	55.44%	
Appropriations:							
Transportation*	\$ 29,137,827	\$ 29,137,827	\$ 17,629,060	60.50%	\$ 17,416,291	54.67%	
Non-Departmental:							
Reserves - Compensation	12,000	12,000	-	0.00%	-	0.00%	
Total Non-Departmental	12,000	12,000	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	\$ 29,149,827	\$ 29,149,827	\$ 17,629,060	60.48%	\$ 17,416,291	54.65%	
Projected Net Position December 31	\$ 4,217,111	\$ 4,217,111					
Net Position as of Report Date			\$ 12,317,349				

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

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Solid Waste Operating Fund (595)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Net Position January 1	\$ 23,671,332	\$ 23,671,332	\$ 23,671,332				
Revenues:							
Taxes	\$ 950,000	\$ 950,000	\$ 1,142,704	120.28%	\$ 1,124,664	118.39%	
Charges for Services	55,343,022	55,343,022	46,040,002	83.19%	41,085,485	86.19%	
Investment Income	1,593,989	1,593,989	1,913,809	120.06%	1,561,606	86.76%	
Miscellaneous	100	100	7,769	7,769.00%	560	560.00%	
Revenues without Use of Net Position	57,887,111	57,887,111	49,104,284	84.83%	43,772,315	86.82%	
Use of Net Position	2,373,643	2,373,643	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 60,260,754	\$ 60,260,754	\$ 49,104,284	81.49%	\$ 43,772,315	76.11%	
Appropriations:							
Support Services	\$ 60,217,722	\$ 60,217,722	\$ 44,543,988	73.97%	\$ 41,118,752	71.51%	
Non-Departmental:							
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%	
Non-Departmental Solid Waste	33,032	33,032	27,527	83.33%	-	-	
Total Non-Departmental	43,032	43,032	27,527	63.97%	-	0.00%	
TOTAL APPROPRIATIONS	\$ 60,260,754	\$ 60,260,754	\$ 44,571,515	73.96%	\$ 41,118,752	71.50%	
Projected Net Position December 31	\$ 21,297,689	\$ 21,297,689					
Net Position as of Report Date			\$ 28,204,101				

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

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Stormwater Operating Fund (590)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Net Position January 1	\$ 15,367,309	\$ 15,367,309	\$ 15,367,309			
Revenues:						
Charges for Services	\$ 31,391,917	\$ 31,391,917	\$ 27,789,457	88.52%	\$ 29,852,403	95.10%
Investment Income	192,000	192,000	434,630	226.37%	461,450	92.29%
Miscellaneous	-	-	13,431	-	3,682	-
TOTAL REVENUES	<u>\$ 31,583,917</u>	<u>\$ 31,583,917</u>	<u>\$ 28,237,518</u>	<u>89.40%</u>	<u>\$ 30,317,535</u>	<u>92.56%</u>
Appropriations:						
Planning and Development	\$ 2,011,861	\$ 2,011,861	\$ 1,240,051	61.64%	\$ 1,335,033	69.43%
Water Resources*	28,965,141	28,965,141	19,731,943	68.12%	18,514,109	60.28%
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	<u>149,000</u>	<u>149,000</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Appropriations without Working Capital Reserve	31,126,002	31,126,002	20,971,994	67.38%	19,849,142	60.60%
Working Capital Reserve	457,915	457,915	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 31,583,917</u>	<u>\$ 31,583,917</u>	<u>\$ 20,971,994</u>	<u>66.40%</u>	<u>\$ 19,849,142</u>	<u>60.60%</u>
Projected Net Position December 31	\$ 15,825,224	\$ 15,825,224				
Net Position as of Report Date			\$ 22,632,833			

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

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Water and Sewer Operating Fund (501)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Net Position January 1	\$ 191,867,735	\$ 191,867,735	\$ 191,867,735			
Revenues:						
Charges for Services	\$ 410,506,468	\$ 410,506,468	\$ 341,997,771	83.31%	\$ 319,352,566	82.47%
Investment Income	4,167,317	4,167,317	4,772,282	114.52%	4,327,937	94.09%
Contributions and Donations	29,483,721	29,483,721	24,540,168	83.23%	24,154,630	110.96%
Miscellaneous	-	-	384,878	-	237,323	474.65%
Other Financing Sources	-	-	224,836	-	-	-
Revenues without Use of Net Position	444,157,506	444,157,506	371,919,935	83.74%	348,072,456	84.15%
Use of Net Position	23,112,136	37,446,470	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 467,269,642	\$ 481,603,976	\$ 371,919,935	77.23%	\$ 348,072,456	82.19%
Appropriations:						
Planning and Development	\$ 1,166,825	\$ 1,284,950	\$ 807,336	62.83%	\$ 781,841	69.40%
Water Resources*	465,425,817	479,642,026	382,715,066	79.79%	341,172,187	80.89%
Non-Departmental:						
Reserves - Compensation	476,000	476,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	101,000	101,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	100,000	100,000	-	0.00%	-	0.00%
Total Non-Departmental	677,000	677,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 467,269,642	\$ 481,603,976	\$ 383,522,402	79.63%	\$ 341,954,028	80.74%
Projected Net Position December 31	\$ 168,755,599	\$ 154,421,265				
Net Position as of Report Date			\$ 180,265,268			

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

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Administrative Support Fund (665)

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

	FY 2024			FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Net Position January 1	\$ 26,927,512	\$ 26,927,512	\$ 26,927,512			
Revenues:						
Charges for Services	\$ 140,178,801	\$ 140,178,801	\$ 101,816,222	72.63%	\$ 89,141,471	69.64%
Investment Income	302,107	302,107	1,157,178	383.04%	371,971	82.66%
Miscellaneous	317,430	317,430	570,406	179.70%	541,977	158.83%
TOTAL REVENUES	\$ 140,798,338	\$ 140,798,338	\$ 103,543,806	73.54%	\$ 90,055,419	69.92%
Appropriations:						
Communications	\$ 8,931,489	\$ 8,931,489	\$ 6,268,038	70.18%	\$ 5,116,273	60.24%
County Administration	6,920,095	6,920,095	4,881,702	70.54%	2,647,386	49.56%
Financial Services	11,454,040	11,454,040	8,694,533	75.91%	9,546,805	77.38%
Human Resources	8,740,176	8,740,176	5,242,728	59.98%	4,630,781	70.70%
Information Technology Services	74,471,457	74,471,457	49,029,726	65.84%	38,405,013	56.67%
Law	3,852,636	3,852,636	3,045,870	79.06%	2,824,800	81.18%
Support Services	23,860,945	23,860,945	17,631,303	73.89%	16,682,111	78.56%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,563,500	2,563,500	584,598	22.80%	668,998	26.39%
Total Non-Departmental	2,567,500	2,567,500	584,598	22.77%	668,998	26.35%
TOTAL APPROPRIATIONS	\$ 140,798,338	\$ 140,798,338	\$ 95,378,498	67.74%	\$ 80,522,167	62.52%
Projected Net Position December 31	\$ 26,927,512	\$ 26,927,512				
Net Position as of Report Date			\$ 35,092,820			

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Auto Liability Fund (606)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Net Position January 1	\$ 1,935,392	\$ 1,935,392	\$ 1,935,392				
Revenues:							
Charges for Services	\$ 4,500,831	\$ 4,500,831	\$ 3,750,692	83.33%	\$ 1,875,327	83.33%	
Investment Income	191,004	191,004	318,044	166.51%	141,269	88.29%	
TOTAL REVENUES	\$ 4,691,835	\$ 4,691,835	\$ 4,068,736	86.72%	\$ 2,016,596	69.91%	
Appropriations:							
Financial Services	\$ 3,503,859	\$ 3,503,859	\$ 2,570,836	73.37%	\$ 1,974,451	68.45%	
Appropriations without Working Capital Reserve	3,503,859	3,503,859	2,570,836	73.37%	1,974,451	68.45%	
Working Capital Reserve	1,187,976	1,187,976	-	0.00%	-	-	
TOTAL APPROPRIATIONS	\$ 4,691,835	\$ 4,691,835	\$ 2,570,836	54.79%	\$ 1,974,451	68.45%	
Projected Net Position December 31	\$ 3,123,368	\$ 3,123,368					
Net Position as of Report Date			\$ 3,433,292				

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Fleet Management Fund (610)

The Fleet Management Fund accounts for all financial transactions related to the maintenance of the County fleet.

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024		Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Net Position January 1		\$ 7,373,552	\$ 7,373,552	\$ 7,373,552			
Revenues:							
Charges for Services	\$ 11,010,700	\$ 11,010,700	\$ 12,846,940	116.68%	\$ 11,549,266	90.96%	
Investment Income	261,226	261,226	289,585	110.86%	209,606	104.80%	
Miscellaneous	277,000	277,000	502,510	181.41%	415,463	149.99%	
Other Financing Sources	-	-	34,822	-	47,185	-	
Revenues without Use of Net Position	11,548,926	11,548,926	13,673,857	118.40%	12,221,520	92.77%	
Use of Net Position	1,762,285	2,140,285	-	0.00%	-	-	
TOTAL REVENUES	\$ 13,311,211	\$ 13,689,211	\$ 13,673,857	99.89%	\$ 12,221,520	92.77%	
Appropriations:							
Support Services	\$ 12,293,789	\$ 12,671,789	\$ 10,313,028	81.39%	\$ 9,585,887	80.48%	
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	822,018	83.33%	448,949	83.33%	
Total Non-Departmental	1,017,422	1,017,422	822,018	80.79%	448,949	79.22%	
TOTAL APPROPRIATIONS	\$ 13,311,211	\$ 13,689,211	\$ 11,135,046	81.34%	\$ 10,034,836	76.17%	
Projected Net Position December 31	\$ 5,611,267	\$ 5,233,267					
Net Position as of Report Date			\$ 9,912,363				

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Group Self-Insurance Fund (605)

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

	FY 2024				FY 2023	
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget
Net Position January 1	\$ 53,735,584	\$ 53,735,584	\$ 53,735,584			
Revenues:						
Charges for Services	\$ 79,623,330	\$ 79,623,330	\$ 66,715,724	83.79%	\$ 62,088,535	79.70%
Investment Income	1,128,809	1,128,809	1,801,596	159.60%	1,351,350	93.20%
Miscellaneous	-	-	486,215	-	297,067	-
Revenues without Use of Net Position	80,752,139	80,752,139	69,003,535	85.45%	63,736,952	80.32%
Use of Net Position	2,630,372	2,630,372	-	0.00%	-	-
TOTAL REVENUES	\$ 83,382,511	\$ 83,382,511	\$ 69,003,535	82.76%	\$ 63,736,952	80.32%
Appropriations:						
Human Resources	\$ 83,370,511	\$ 83,370,511	\$ 66,921,756	80.27%	\$ 62,163,134	79.75%
Non-Departmental:						
Reserves - Compensation	12,000	12,000	-	0.00%	-	0.00%
Total Non-Departmental	12,000	12,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 83,382,511	\$ 83,382,511	\$ 66,921,756	80.26%	\$ 62,163,134	78.34%
Projected Net Position December 31	\$ 51,105,212	\$ 51,105,212				
Net Position as of Report Date			\$ 55,817,363			

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				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Net Position January 1	\$ 3,563,239	\$ 3,563,239	\$ 3,563,239				
Revenues:							
Charges for Services	\$ 15,499,995	\$ 15,499,995	\$ 12,916,663	83.33%	\$ 10,443,944	83.33%	
Investment Income	116,400	116,400	292,086	250.93%	112,177	124.64%	
Miscellaneous	-	80,000	460,950	576.19%	125,928	-	
TOTAL REVENUES	\$ 15,616,395	\$ 15,696,395	\$ 13,669,699	87.09%	\$ 10,682,049	84.63%	
Appropriations:							
Financial Services	\$ 15,429,772	\$ 15,429,772	\$ 9,849,900	63.84%	\$ 8,526,064	73.23%	
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	9,849,900	63.80%	8,526,064	73.17%	
Working Capital Reserve	176,623	256,623	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	\$ 15,616,395	\$ 15,696,395	\$ 9,849,900	62.75%	\$ 8,526,064	67.55%	
Projected Net Position December 31	\$ 3,739,862	\$ 3,819,862					
Net Position as of Report Date			\$ 7,383,038				

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Workers' Compensation Fund (604)

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

	FY 2024				FY 2023		
	2024 Adopted Budget	Current Annual Budget as of 10/31/2024	Actuals YTD as of 10/31/2024	% Actual to Current Budget	Actuals YTD as of 10/31/2023	% Actual to 10/31/2023 Budget	
Net Position January 1	\$ 10,501,210	\$ 10,501,210	\$ 10,501,210				
Revenues:							
Charges for Services	\$ 3,500,510	\$ 3,500,510	\$ 2,917,091	83.33%	\$ 3,750,827	83.33%	
Investment Income	464,630	464,630	558,643	120.23%	472,682	90.03%	
Miscellaneous	-	-	46,857	-	72,621	-	
Revenues without Use of Net Position	3,965,140	3,965,140	3,522,591	88.84%	4,296,130	85.48%	
Use of Net Position	1,920,340	1,920,340	-	0.00%	-	0.00%	
TOTAL REVENUES	\$ 5,885,480	\$ 5,885,480	\$ 3,522,591	59.85%	\$ 4,296,130	71.51%	
Appropriations:							
Human Resources	\$ 5,875,480	\$ 5,875,480	\$ 2,911,585	49.55%	\$ 3,443,051	57.41%	
Non-Departmental:							
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%	
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	\$ 5,885,480	\$ 5,885,480	\$ 2,911,585	49.47%	\$ 3,443,051	57.31%	
Projected Net Position December 31	\$ 8,580,870	\$ 8,580,870					
Net Position as of Report Date			\$ 11,112,216				

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 10/31/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Other Financing Sources	-	127,800	127,800	GCID 20240848 of an Intergovernmental Agreement between Gwinnett County and the City of Lawrenceville for the conveyance of property. Subject to approval as to form by the Law Department.	127,800	127,800
				Total: Other Financing Sources	127,800	127,800
Use of Fund Balance	39,156,305	44,579,931	5,423,626	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	5,551,426	5,551,426
				GCID 20240848 of an Intergovernmental Agreement between Gwinnett County and the City of Lawrenceville for the conveyance of property. Subject to approval as to form by the Law Department.	(127,800)	(127,800)
				Total: Use of Fund Balance	5,423,626	5,423,626
Total: General Fund			5,551,426		5,551,426	5,551,426
Development and Enforcement District Fund (104)						
Use of Fund Balance	4,601,990	2,780,868	(1,821,122)	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(1,821,122)	(1,821,122)
				Total: Use of Fund Balance	(1,821,122)	(1,821,122)
Total: Development and Enforcement District Fund			(1,821,122)		(1,821,122)	(1,821,122)
Fire and Emergency Medical Services District Fund (102)						
Intergovernmental	631,000	666,939	35,939	GCID 20240249 to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$35,939.00. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles, tourniquets, traction splints, disposable CPAP, capnography, and capnography lines. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	35,939
				Total: Intergovernmental	-	35,939
Contributions and Donations	-	10,000	10,000	GCID 20240735 to accept a grant awarded by The Hartford in the amount of \$10,000.00. The funds will be used to purchase materials and equipment supporting the Home Safety Survey Program where children are identified as occupants. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by The Hartford with no matching requirements.	-	10,000
				Total: Contributions and Donations	-	10,000
Total: Fire and Emergency Medical Services District Fund			45,939		-	45,939

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Fines and Forfeitures	13,044,307	10,106,443	(2,937,864)	GCID 20240439 to renew RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2024 through May 31, 2025), with RedSpeed Georgia, LLC, estimated revenue \$4,075,242.08.	-	(2,937,864)
				Total: Fines and Forfeitures	-	(2,937,864)
Miscellaneous	443,710	446,210	2,500	GCID 20240105 for the Chairwoman to execute a Fifth Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 1850 North Brown Road, Lawrenceville, Tax Parcel No. R7115 008A. Subject to approval as to form by the Law Department.	-	2,500
				Total: Miscellaneous	-	2,500
Use of Fund Balance	2,518,241	4,704,252	2,186,011	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	85,000	2,186,011
				Total: Use of Fund Balance	85,000	2,186,011
Total: Police Services District Fund			(749,353)		85,000	(749,353)
Recreation Fund (105)						
Contributions and Donations	29,171	39,171	10,000	GCID 20240890 to accept a \$10,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division	10,000	10,000
				Total: Contributions and Donations	10,000	10,000
Miscellaneous	2,692,576	2,699,687	7,111	GCID 20240741 for the Chairwoman to execute any and all documents necessary to grant 22,171.40 square feet of permanent sewer easement and 21,859.20 square feet of temporary construction easement for \$7,110.47, for property located on Little Mulberry Park, Tax Parcel No R2002 001 to Poole Mountain Atlanta, LLC. Subject to approval as to form by the Law Department.	-	7,111
				Total: Miscellaneous	-	7,111
Total: Recreation Fund			17,111		10,000	17,111
Speed Hump Fund (003)						
Use of Fund Balance	277,649	287,649	10,000	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	10,000	10,000
				Total: Use of Fund Balance	10,000	10,000
Total: Speed Hump Fund			10,000		10,000	10,000

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description		Current Month	Year to Date
Street Lighting Fund (002)							
Charges for Services	10,000,000	10,017,572	17,572	GCID 20240078 of incorporation of Lake Windsor Heights into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.		-	5,503
				GCID 20240125 of incorporation of Shannon Square subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.		-	894
				GCID 20240127 of incorporation of Garner Way into the Gwinnett County Streetlighting Program. The installation of streetlights on Garner Way is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.		-	411
				GCID 20240128 of incorporation of Crestworth Village subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.		-	1,939
				GCID 20240181 of incorporation of Rockbridge School Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.		-	582
				GCID 20240493 of incorporation of Pond Road into the Gwinnett County Street Lighting Program. Subject to approval as to form by the Law Department.		-	1,513
				GCID 20240889 of incorporation of Windtree Subdivison into the Gwinnett County Street Lighting Program. The installation of street lights in Windtree Subdivision is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.		6,730	6,730
				Total: Charges for Services		6,730	17,572
Total: Street Lighting Fund			17,572			6,730	17,572
Corrections Inmate Welfare Fund (085)							
Use of Fund Balance	-	3,229	3,229	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.		3,229	3,229
				Total: Use of Fund Balance		3,229	3,229
Total: Corrections Inmate Welfare Fund		3,229				3,229	3,229
DA Federal Treasury Asset Sharing Fund (082)							
Use of Fund Balance	-	14,971	14,971	Finance Director's form for DA Fund - Email 10.17.2024		14,971	14,971
				Total: Use of Fund Balance		14,971	14,971
Total: DA Federal Treasury Asset Sharing Fund		14,971				14,971	14,971
DA Special State Fund (083)							
Fines and Forfeitures	-	42,567	42,567	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024		-	37,990
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2024		-	894
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024		3,683	3,683
				Total: Fines and Forfeitures		3,683	42,567
Use of Fund Balance	2,200	-	(2,200)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2024 correction		-	(2,200)
				Total: Use of Fund Balance		-	(2,200)
Total: DA Special State Fund		40,367				3,683	40,367

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	153,139	153,139	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	153,139
				Total: Fines and Forfeitures	-	153,139
Use of Fund Balance	278,127	124,988	(153,139)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.		(153,139)
				Total: Use of Fund Balance	-	(153,139)
Total: Police Special Justice Fund			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	328,648	328,648	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	325,809
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2024	-	914
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024	1,925	1,925
				Total: Fines and Forfeitures	1,925	328,648
Use of Fund Balance	95,000	-	(95,000)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(95,000)
				Total: Use of Fund Balance	-	(95,000)
Total: Police Special State Fund		233,648			1,925	233,648
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	230,144	230,144	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	230,144
				Total: Fines and Forfeitures	-	230,144
Total: Sheriff Special Justice Fund		230,144			-	230,144
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	136,189	136,189	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,453
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024	2,736	2,736
				Total: Fines and Forfeitures	2,736	136,189
Total: Sheriff Special State Fund		136,189			2,736	136,189
Tree Bank Fund (040)						
Licenses and Permits	15,000	200,000	185,000	GCID 20240511 RP012-24, provision of a revised Gwinnett County tree ordinance, to CPL Architects, Engineers, Landscape Architect and Surveyor, D. P. C. (P. C.), amount not to exceed \$372,407.25. Contract to follow award. Subject to approval as to form by the Law Department.	-	185,000
				Total: Licenses and Permits	-	185,000
Total: Tree Bank Fund			185,000		-	185,000

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Miscellaneous	975,000	975,148	148	GCID 20240914 or the Chairwoman to execute a new lease agreement between Gwinnett County, the Gwinnett County Airport Authority, and Quest Diagnostics Clinical Laboratories, Inc., for a term of fifteen (15) years. Subject to approval as to form by the Law Department.	148	148
				Total: Miscellaneous	148	148
Use of Net Position	734,846	734,698	(148)	GCID 20240914 or the Chairwoman to execute a new lease agreement between Gwinnett County, the Gwinnett County Airport Authority, and Quest Diagnostics Clinical Laboratories, Inc., for a term of fifteen (15) years. Subject to approval as to form by the Law Department.	(148)	(148)
				Total: Use of Net Position	(148)	(148)
<i>Total: Airport Operating Fund</i>						
Economic Development Operating Fund (530)						
Use of Net Position	2,037,011	2,219,920	182,909	GCID 20240954 of a Supplemental Resolution Approving the Issuance by the Urban Redevelopment Agency of Gwinnett County, Georgia of its Revenue Bonds (Gwinnett Place Mall Phase II Project), Federally Taxable Series 2024 for the Purpose of Financing the Costs of an urban redevelopment project consisting of the acquisition of (1) approximately 16.21 acres of land including the building thereon currently known as the Macy's Store, located at 2100 Pleasant Hill Road, Suite 2318, Duluth, Georgia 30096 and (2) approximately 6.90 acres of land including the building thereon currently known as the Macy's Furniture Store, located at 3360 Venture Parkway NW, Duluth, Georgia 30096; Authorizing the Execution and Delivery of an Intergovernmental Contract Between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia Relating to the Bonds; Establishing budgets as necessary; and for other related purposes. Subject to approval as to form by the Law Department.	128,650	182,909
				Total: Use of Net Position	128,650	182,909
<i>Total: Economic Development Operating Fund</i>						
		182,909			128,650	182,909

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Use of Net Position	23,112,136	37,446,470	14,334,334	GCID 20240011 BL115-23, Little Suwanee Creek gravity sewer and force main project, to JDS, Inc., amount not to exceed \$6,759,614.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	1,064,591
				GCID 20240015 BL140-23, Lower Big Haynes Creek force main check valve installation, to Site Engineering, Inc., amount not to exceed \$831,502.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	831,502
				GCID 20240080 BL160-23, Wolf Creek interceptor upsizing, to JDS, Inc., amount not to exceed \$21,523,108.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	9,767,393
				GCID 20240302 BL024-24, Ridge Road Pump Station decommissioning - phase 2, to JDS, Inc., amount not to exceed \$9,567,117.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	2,552,723
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	118,125	118,125
				Total: Use of Net Position	118,125	14,334,334
Total: Water and Sewer Operating Fund			14,334,334		118,125	14,334,334
Fleet Management Fund (610)						
Use of Net Position	1,762,285	2,140,285	378,000	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	378,000	378,000
				Total: Use of Net Position	378,000	378,000
Total: Fleet Management Fund			378,000		378,000	378,000
Risk Management Fund (602)						
Miscellaneous	-	80,000	80,000	GCID 20240825 RP029-24, provision of damage recovery services on an annual contract (September 18, 2024 through September 17, 2025), to Alternative Claims Management, LLC and Peachtree Recovery Services, Inc., estimated revenue \$350,000.00. Contracts to follow award. Subject to approval as to form by the Law Department.	-	80,000
				Total: Miscellaneous	-	80,000
Total: Risk Management Fund			80,000		-	80,000
Total Revenue Budget Adjustments			\$ 18,890,364		\$ 4,493,353	\$ 18,890,364

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 10/31/2024

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Planning and Development	4,056,076	5,941,073	1,884,997	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	1,884,997	1,884,997
				Total: Planning and Development	1,884,997	1,884,997
Corrections	24,232,598	24,359,098	126,500	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	126,500
				Total: Corrections	-	126,500
Voter Registrations and Elections	22,320,753	22,318,854	(1,899)	GCID 20240051 OS004-24, purchase of Dominion voting equipment and licenses, to Dominion Voting Systems, Inc., in the amount of \$554,533.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	(1,899)
				Total: Voter Registrations and Elections	-	(1,899)
Juvenile Court	6,954,736	8,856,936	1,902,200	Reserves Transfers 1st 6 months	-	138,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	103,500
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	835,200
				Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	85,500
				Transfer from Interpreters Reserves 3rd Qtr	-	40,000
				Transfer from Indigent Defense Reserves 3rd Qtr	-	700,000
				Total: Juvenile Court	-	1,902,200
Child Advocacy & Juvenile Services	5,622,277	5,656,027	33,750	Transfer from Non-Departmental: Interpreters Reserve - 1st 6 months	-	20,250
				Transfer from Non-Departmental: Interpreters Reserve - 3rd Qtr	-	13,500
				Total: Child Advocacy & Juvenile Services	-	33,750
Sheriff	162,411,937	164,738,937	2,327,000	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	1,138,500
				Transfer from Non-Departmental: Inmate Medical Reserve - 3rd Qtr	-	500,000
				Transfer from Non-Departmental: Inmate Medical Reserves - Final Transfer	-	688,500
				Total: Sheriff	-	2,327,000
Clerk of Court	21,098,723	21,106,988	8,265	Finance Director's Form for Clerk of Court - 09.18.2024	-	8,265
				Total: Clerk of Court	-	8,265
Judiciary	34,704,738	44,155,318	9,450,580	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	342,000
				Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	448,500
				Transfer from Non-Departmental: Court Indigent Defense - 1st 6 months	-	4,510,080
				Transfer from Non-Departmental: Indigent Defense Judiciary - Email 10.01.24	-	2,500,000
				Transfer from Non-Departmental: Court Interpreters	-	150,000
				Transfer from Non-Departmental: Court Reporters - Email 10.09.24	250,000	250,000
				Total: Judiciary	1,500,000	9,450,580

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	4,512,766	4,754,386	241,620	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	9,000
				Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	222,720
				Transfer from Non-Departmental: Court Interpreters Reserve - 3rd Qtr	-	4,500
				Transfer from Non-Departmental: Interpreters Transfer	5,400	5,400
				Total: Probate Court	5,400	241,620
Non-Departmental:						
Contingency	4,596,000	4,587,735	(8,265)	Finance Director's Form for Clerk of Court - 09.18.2024	-	(8,265)
				Total: Contingency	-	(8,265)
Contribution to Capital	37,580,135	40,011,463	2,431,328	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
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	2,429,429	2,429,429
				Total: Contribution to Capital	2,429,429	2,431,328
Reserves - Court Interpreters	900,000	266,850	(633,150)	Transfer from Non-Departmental: Court Interpreters Reserve - 1st 6 months	-	(450,000)
				Transfer from Non-Departmental: Court Interpreters Reserve - July Transfer	-	(6,750)
				Transfer from Non-Departmental: Court Interpreters Reserve - 3rd Qtr	-	(58,000)
				Transfer from Non-Departmental: Court Interpreters	-	(150,000)
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	37,000	37,000
				Transfer from Non-Departmental: Probate Court Interpreters - Email 10.22.24	(5,400)	(5,400)
				Total: Reserves - Court Interpreters	31,600	(633,150)
Reserves - Court Reporters	1,380,000	440,000	(940,000)	Transfer from Non-Departmental: Court Reporters Reserve - 1st 6 months	-	(690,000)
				Email 10.09.24 AOC Court Reporters Transfer	(250,000)	(250,000)
				Total: Reserves - Court Reporters	(250,000)	(940,000)
Reserves - Indigent Defense	11,136,000	2,318,000	(8,818,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	(5,568,000)
				Transfer from Non-Departmental: Indigent Defense Reserve - 3rd Qtr	-	(3,200,000)
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	1,200,000	1,200,000
				Transfer from Non-Departmental: Indigent Defense Judiciary -Email 10.01.24	(1,250,000)	(1,250,000)
				Total: Reserves - Indigent Defense	(50,000)	(8,818,000)
Reserves - Prisoner Medical	2,530,000	76,500	(2,453,500)	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months	-	(1,265,000)
				Transfer from Non-Departmental: Inmate Medical Reserve - 3rd Qtr	-	(500,000)
				Transfer from Non Departmental: Inmate Medical Reserves - Final Transfer	-	(688,500)
				Total: Reserves - Prisoner Medical	-	(2,453,500)
				Total: Non-Departmental	2,161,029	(10,421,587)
Total: General Fund					5,551,426	5,551,426

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement District Fund (104)						
Planning and Development	22,894,910	21,073,788	(1,821,122)	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	(1,821,122)	(1,821,122)
				Total: Planning and Development	(1,821,122)	(1,821,122)
<i>Total: Development and Enforcement District Fund</i>			(1,821,122)		(1,821,122)	(1,821,122)
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	176,595,243	176,605,243	10,000	GCID 20240735 to accept a grant awarded by The Hartford in the amount of \$10,000.00. The funds will be used to purchase materials and equipment supporting the Home Safety Survey Program where children are identified as occupants. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by The Hartford with no matching requirements.	-	10,000
				Total: Fire and Emergency Services	-	10,000
Contribution to Fund Balance	103,849	139,788	35,939	GCID 20240249 to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$35,939.00. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles, tourniquets, traction splints, disposable CPAP, capnography, and capnography lines. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	35,939
				Total: Contribution to Fund Balance	-	35,939
<i>Total: Fire and Emergency Medical Services District Fund</i>			45,939		-	45,939

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	188,778,730	188,044,377	(734,353)	Transfer from Non-Departmental: Inmate Medical Reserve - 1st 6 months GCID 20240439 to renew RP011-20, automated speed detection school zone safety program on an annual contract (June 1, 2024 through May 31, 2025), with RedSpeed Georgia, LLC, estimated revenue \$4,075,242.08 Total: Police Services	-	100,000 (834,353) (734,353)
Recorder's Court	2,119,970	2,470,170	350,200	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months Transfer from Non-Departmental: Court Interpreter's Reserve Transfer from Non-Departmental: Court Interpreter's Reserve - 3rd Qtr Transfer from Non-Departmental: Indigent Defense Reserve - 3rd Qtr Transfer from Non-Departmental: Court Interpreter's Transfer from Non-Departmental: Recorder's Indigent Defense - Email 10.23.24 Total: Recorder's Court	-	113,500 54,100 25,000 95,000 9,100 53,500 53,500 350,200
Non-Departmental	5,198,035	4,832,835	(365,200)	Transfer to Recorder's Court - From Indigent Defense Reserve - 1st 6 months Transfer to Recorder's Court - From Court Interpreter's Reserve Transfer to Police Services - From Prisoner Medical Reserve - 1st 6 months Transfer to Recorder's Court - From Indigent Defense Reserve - 3rd Qtr Transfer to Recorder's Court - From Court Interpreter's Reserve - 3rd Qtr Transfer from Non-Departmental: Court Interpreter's Transfer from Non-Departmental: Recorder's Indigent Defense - Email 10.23.24 GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Total: Non-Departmental	-	(113,500) (54,100) (100,000) (95,000) (25,000) (9,100) (53,500) (365,200)
Total: Police Services District Fund			(749,353)		85,000	(749,353)
Recreation Fund (105)						
Community Services	56,149,446	56,159,446	10,000	GCID 20240890 to accept a \$10,000.00 donation from Northside Hospital Gwinnett. This donation will be used for lifeguard training initiatives through our Parks & Recreation Division. Total: Community Services	10,000	10,000 10,000
Contribution to Fund Balance	2,236,316	2,243,427	7,111	GCID 20240741 for the Chairwoman to execute any and all documents necessary to grant 22,171.40 square feet of permanent sewer easement and 21,859.20 square feet of temporary construction easement for \$7,110.47, for property located on Little Mulberry Park, Tax Parcel No R2002 001 to Poole Mountain Atlanta, LLC. Subject to approval as to form by the Law Department. Total: Contribution to Fund Balance	-	7,111 7,111
Total: Recreation Fund			17,111		10,000	17,111
Speed Hump Fund (003)						
Transportation	462,665	472,665	10,000	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Total: Transportation	10,000	10,000 10,000
Total: Speed Hump Fund			10,000		10,000	10,000

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	10,170,252	10,187,824	17,572	GCID 20240078 of incorporation of Lake Windsor Heights into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	5,503
				GCID 20240125 of incorporation of Shannon Square subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	894
				GCID 20240127 of incorporation of Garner Way into the Gwinnett County Streetlighting Program. The installation of streetlights on Garner Way is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	-	411
				GCID 20240128 of incorporation of Crestworth Village subdivision into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,939
				GCID 20240181 of incorporation of Rockbridge School Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	582
				GCID 20240493 of incorporation of Pond Road into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,513
				GCID 20240889 of incorporation of Windtree Subdivision into the Gwinnett County Streetlighting Program. The installation of streetlights in Windtree Subdivision is funded by the 2017 SPLOST Program. Subject to approval as to form by the Law Department.	6,730	6,730
				Total: Transportation	6,730	17,572
Total: Street Lighting Fund			17,572		6,730	17,572
Corrections Inmate Welfare Fund (085)						
Corrections	102,229	125,229	23,000	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	23,000	23,000
				Total: Corrections	23,000	23,000
Contribution to Fund Balance	19,771	-	(19,771)	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(19,771)	(19,771)
				Total: Contribution to Fund Balance	(19,771)	(19,771)
Total: Corrections Inmate Welfare Fund			3,229		3,229	3,229
DA Federal Treasury Asset Sharing Fund (082)						
District Attorney	-	14,971	14,971	Director's Form - DA Fund 10.17.2024	14,971	14,971
				Total: District Attorney	14,971	14,971
Total: DA Federal Treasury Asset Sharing Fund			14,971		14,971	14,971

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (083)						
District Attorney	2,200	9,242	7,042	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	7,042
				Total: District Attorney		7,042
Contribution to Fund Balance	-	33,325	33,325	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	30,948
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2024 correction	-	(2,200)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2024	-	894
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024	3,683	3,683
				Total: Contribution to Fund Balance	3,683	33,325
Total: DA Special State Fund			40,367		3,683	40,367
Police Special State Fund (072)						
Contribution to Fund Balance	-	233,648	233,648	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- March 2024	-	5,665
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- April 2024	-	42,918
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- May 2024	-	27,629
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- June 2024	-	2,253
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- July 2024	-	149,414
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- August 2024	-	2,930
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- September 2024	-	914
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.- October 2024	1,925	1,925
				Total: Contribution to Fund Balance	1,925	233,648
Total: Police Special State Fund			233,648		1,925	233,648

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Inmate Fund (090)						
Sheriff Special Operations	509,345	675,345	166,000	GCID 20240736 for the Sheriff to execute a Memorandum of Understanding with the United Way of Greater Atlanta to provide homeless individuals released from the Gwinnett County jail with shelter, substance abuse treatment, job skills, training, crime prevention education, and case management assistance as an overall collaborative effort to reduce recidivism. Funding provided to the United Way of Greater Atlanta in the amount of \$325,000 for FY 2024. Subject to approval as to form by the Law Department.	-	100,000
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	66,000	66,000
				Total: Sheriff Special Operations	66,000	166,000
Contribution to Fund Balance	795,101	629,101	(166,000)	GCID 20240736 for the Sheriff to execute a Memorandum of Understanding with the United Way of Greater Atlanta to provide homeless individuals released from the Gwinnett County jail with shelter, substance abuse treatment, job skills, training, crime prevention education, and case management assistance as an overall collaborative effort to reduce recidivism. Funding provided to the United Way of Greater Atlanta in the amount of \$325,000 for FY 2024. Subject to approval as to form by the Law Department.	-	(100,000)
				GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations	(66,000)	(66,000)
				Total: Contribution to Fund Balance	(66,000)	(166,000)
Total: Sheriff Inmate Fund						
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	350,000	580,144	230,144	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2024	-	230,144
				Total: Sheriff Special Operations	-	230,144
Total: Sheriff Special Justice Fund						
Sheriff Special State Fund (067)						
Sheriff Special Operations	70,000	206,189	136,189	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,453
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2024	2,736	2,736
				Total: Sheriff Special Operations	2,736	136,189
Total: Sheriff Special State Fund						

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tree Bank Fund (040)						
Planning and Development	100,000	285,000	185,000	GCID 20240511 RP012-24, provision of a revised Gwinnett County tree ordinance, to CPL Architects, Engineers, Landscape Architect and Surveyor, D. P. C. (P. C.), amount not to exceed \$372,407.25. Contract to follow award. Subject to approval as to form by the Law Department.	-	185,000
				Total: Planning and Development	-	185,000
<i>Total: Tree Bank Fund</i>						
Economic Development Operating Fund (530)						
Economic Development Activity	9,578,194	9,761,103	182,909	GCID 20240753 RP022-24, Park Place master plan project, to Sizemore Group, LLC, amount not to exceed \$217,035.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	54,259
				GCID 20240954 of a Supplemental Resolution Approving the Issuance by the Urban Redevelopment Agency of Gwinnett County, Georgia of its Revenue Bonds (Gwinnett Place Mall Phase II Project), Federally Taxable Series 2024 for the Purpose of Financing the Costs of an urban redevelopment project consisting of the acquisition of (1) approximately 16.21 acres of land including the building thereon currently known as the Macy's Store, located at 2100 Pleasant Hill Road, Suite 2318, Duluth, Georgia 30096 and (2) approximately 6.90 acres of land including the building thereon currently known as the Macy's Furniture Store, located at 3360 Venture Parkway NW, Duluth, Georgia 30096; Authorizing the Execution and Delivery of an Intergovernmental Contract Between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia Relating to the Bonds; Establishing budgets as necessary; and for other related purposes. Subject to approval as to form by the Law Department.	128,650	128,650
				Total: Economic Development Activity	128,650	182,909
<i>Total: Economic Development Operating Fund</i>						

Department/Fund	2024 Adopted Budget	2024 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Planning and Development	1,166,825	1,284,950	118,125	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	118,125	118,125
				Total: Planning and Development	118,125	118,125
Water Resources	465,425,817	479,642,026	14,216,209	GCID 20240011 BL115-23, Little Suwanee Creek gravity sewer and force main project, to JDS, Inc., amount not to exceed \$6,759,614.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	1,064,591
				GCID 20240015 BL140-23, Lower Big Haynes Creek force main check valve installation, to Site Engineering, Inc., amount not to exceed \$831,502.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	831,502
				GCID 20240080 BL160-23, Wolf Creek interceptor upsizing, to JDS, Inc., amount not to exceed \$21,523,108.00. Contract to follow award. Subject to approval as to form by the Law Department.	-	9,767,393
				GCID 20240302 BL024-24, Ridge Road Pump Station decommissioning - Phase 2, to JDS, Inc., amount not to exceed \$9,567,117.40. Contract to follow award. Subject to approval as to form by the Law Department.	-	2,552,723
				Total: Water Resources	-	14,216,209
Total: Water and Sewer Operating Fund			14,334,334		118,125	14,334,334
Fleet Management Fund (610)						
Support Services	12,293,789	12,671,789	378,000	GCID 20240875 of a Resolution amending the Fiscal Year 2024 Budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	378,000	378,000
				Total: Support Services	378,000	378,000
Total: Fleet Management Fund			378,000		378,000	378,000
Risk Management Fund (602)						
Working Capital Reserve	176,623	256,623	80,000	GCID 20240825 RP029-24, provision of damage recovery services on an annual contract (September 18 through September 17, 2025), to Alternative Claims Management, LLC and Peachtree Recovery Services, Inc., estimated revenue \$350,000. Contracts to follow award. Subject to approval as to form by the Law Department.	-	80,000
				Total: Working Capital Reserve	-	80,000
Total: Risk Management Fund			80,000		-	80,000
Total Appropriation Budget Adjustments			\$ 18,890,364		\$ 4,493,353	\$ 18,890,364