



Gwinnett
Financial Services

MONTHLY FINANCIAL STATUS REPORT

FOR THE PERIOD ENDED
APRIL 30, 2025
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Russell Royal
Acting Director of Financial Services

DATE: May 20, 2025

SUBJECT: Monthly Financial Report for the Period Ended April 30, 2025

This report, which includes unaudited information through the fourth month of fiscal year 2025, is prepared by the Department of Financial Services as a summary of revenues and expenses 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

2026 Budget Preparation

Departments and agencies submitted their capital budget requests, including capital technology budgets and Capital Improvement Plan budgets in April. The Capital Review Committee will consider requests in June and will then make a recommendation to the Chairwoman for projects to include in the 2026-2031 Capital Improvement Plan.

Certificate of Achievement for Excellence in Financial Reporting

Gwinnett County's Annual Comprehensive Financial Report for the year ended December 31, 2023, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award for 43 years.

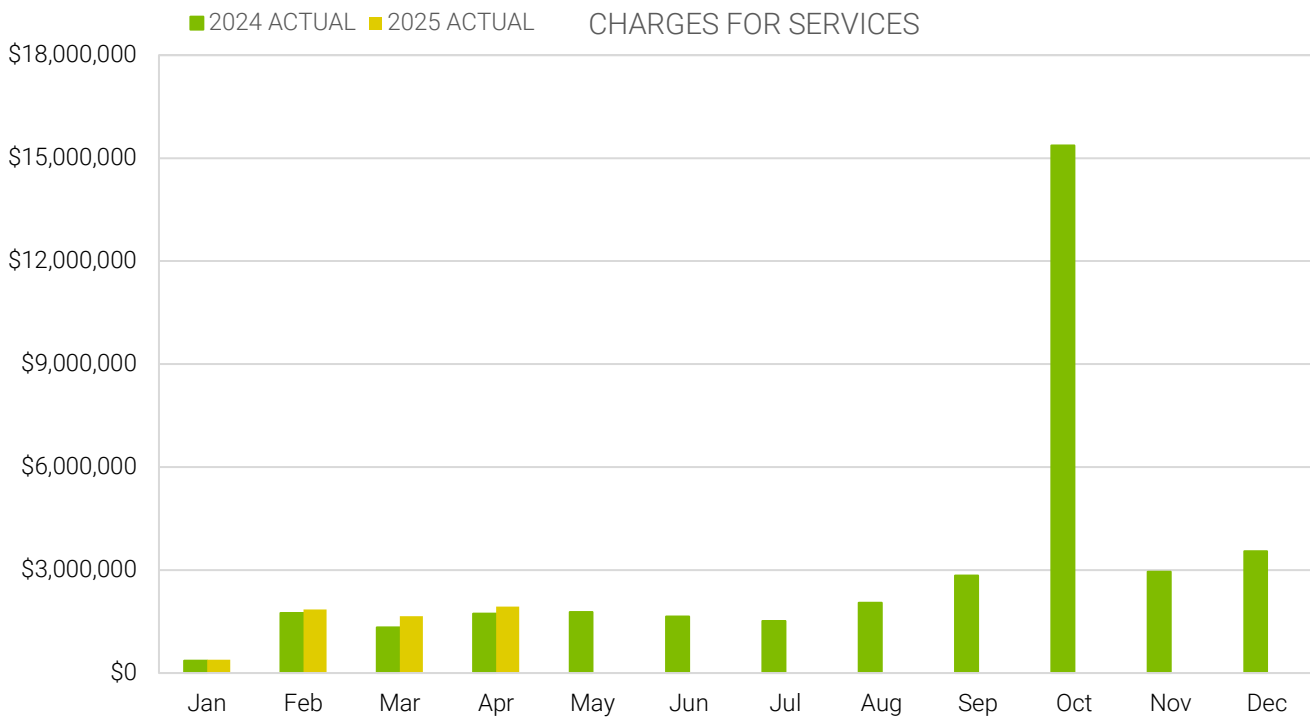
Assessment Notices

The Gwinnett County Board of Assessors will mail Annual Notices of Assessment for residential and commercial real property as well as for personal property such as boats, airplanes, and business equipment on May 23, 2025. Legislation in 2025 created a new standardized state-wide assessment notice that now includes estimated rollback rates for the cities, school board, and county for the current tax year. The estimated rollback rate is defined as the current year's estimated millage rate for general maintenance and operations minus the millage equivalent of the total net assessed value added by reassessments. The annual Notice of Assessment is not a tax bill. The actual tax bills, which will be due in the fall, will be based on tax rates set by the Board of Commissioners, the cities, and the Board of Education later this year. Property owners will have 45 days from the date of the notice to appeal their values if they choose to do so. For information about the appeals process, visit www.gwinnett-assessor.com.

GENERAL FUND (PAGE 12)

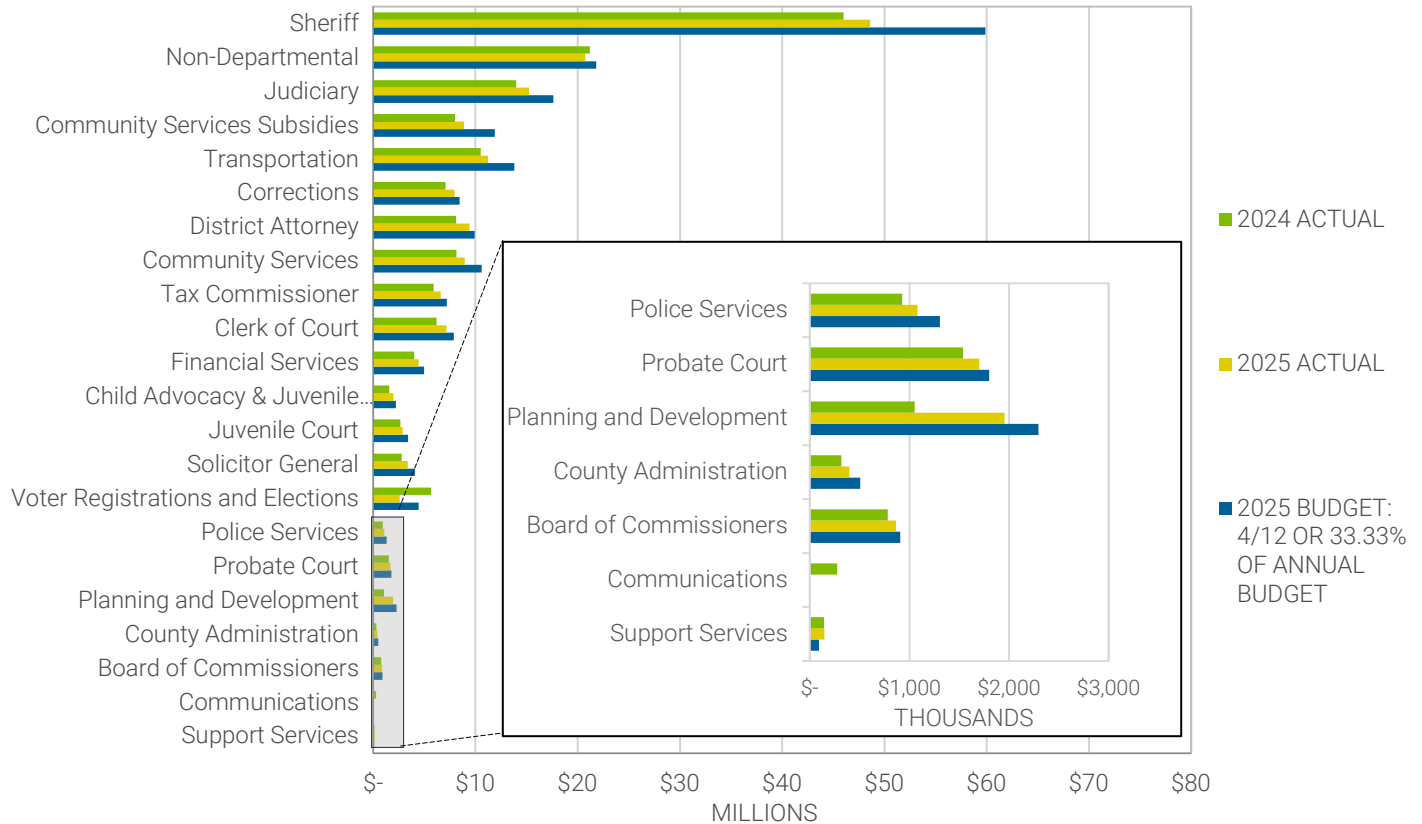
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

The main revenue source for the General 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 the General Fund. One of the main sources of revenue in this category is the commissions received by the County related to property taxes.



As seen in the chart, last year there were significant increases in monthly collections around the property tax due date of October 15, 2024. January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through April are up approximately \$655,000, or 13 percent, when compared to the same time last year. This is primarily due to a rise in civil court case filings and an increase in school and youth summer programs.

GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2024– 2025 YTD EXPENDITURES



Sheriff expenses are approximately \$2.6 million higher compared to last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 301 in 2024 to 257 in 2025. The increase in expenses is partially offset by reduced professional services expenses after completing the inmate transport contract in March of 2024. However, they are under budget by approximately \$11.3 million, or 19 percent, due to personnel vacancies and inmate medical expenses which are paid in arrears.

Non-Departmental expenses are approximately \$432,000 lower in comparison to 2024. This is primarily due to a planned decrease in contributions to local transit.

Judiciary expenses are approximately \$1.2 million higher than last year, primarily due to increases in personnel costs, professional services, and indigent defense attorney fees. However, they are under budget by approximately \$2.4 million, or 13 percent, primarily due to personnel vacancies, which have increased from 149 vacant positions in 2024 to 157 in 2025.

Community Services Subsidies are approximately \$935,000 higher than last year, primarily due to increases to subsidies, including Libraries, Board of Health, and Homelessness Prevention. The rest of the increase is due to the timing of payments made to other agencies. However, they are under budget by approximately \$3.0 million due to the timing of this year's quarterly payment schedule.

Clerk of Court expenses are approximately \$945,000 higher than last year, primarily due to the timing of professional service contracts, personnel costs, and supplier invoices for license support agreements. The increase in personnel costs is related to reduced vacancies, pay-for-performance, market adjustments, and new positions. There are five fewer vacant positions this year compared to last year.

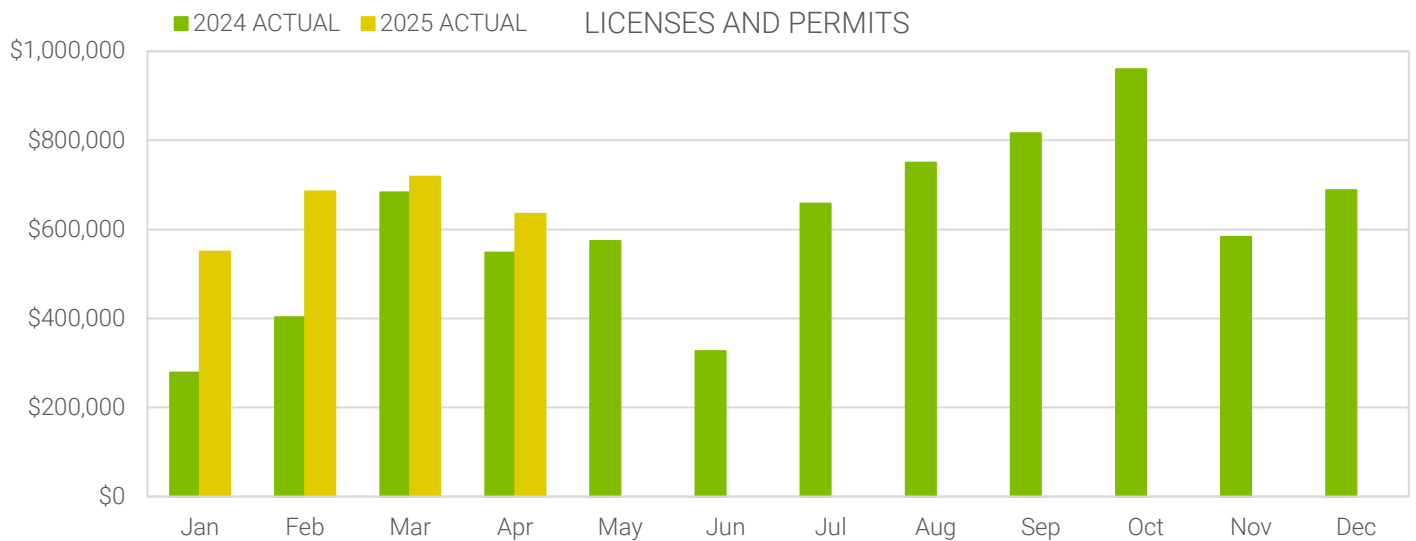
Voter Registrations and Elections expenses are approximately \$3.1 million lower in comparison to 2024 following the conclusion of the 2024 general elections. Additionally, they are under budget by approximately \$1.9 million, or 42 percent, due to the Georgia Public Service Commissioner special elections, which will be held later this year.

Communications has no current year expenses due to the transition of the Community Outreach Division to Community Services as of January 2025.

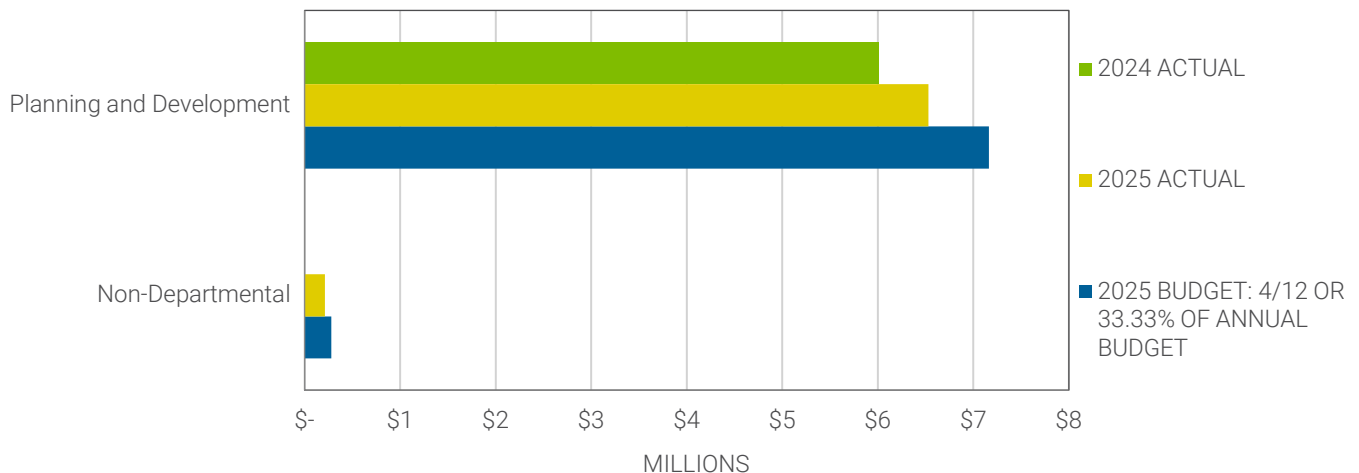
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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. When compared to the same time last year, Licenses and Permits revenue is up approximately \$676,000. This increase is the result of needed changes in the fee schedule and to comply with 2024 legislation, adjusting new construction fixed cost per square foot to a valuation cost method.



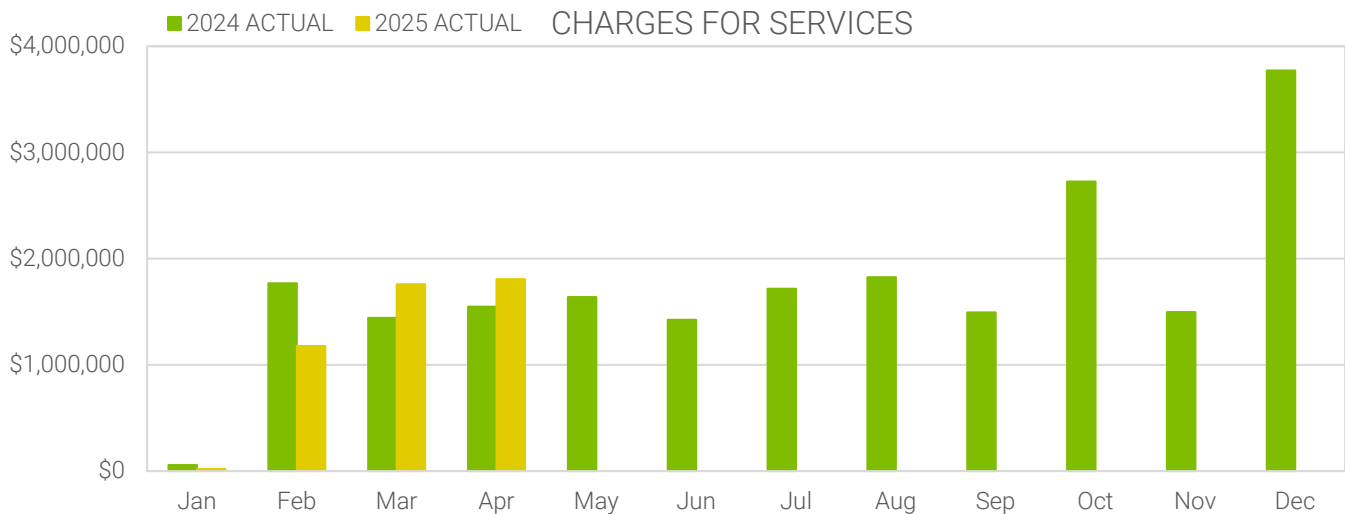
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2024– 2025 YTD EXPENDITURES



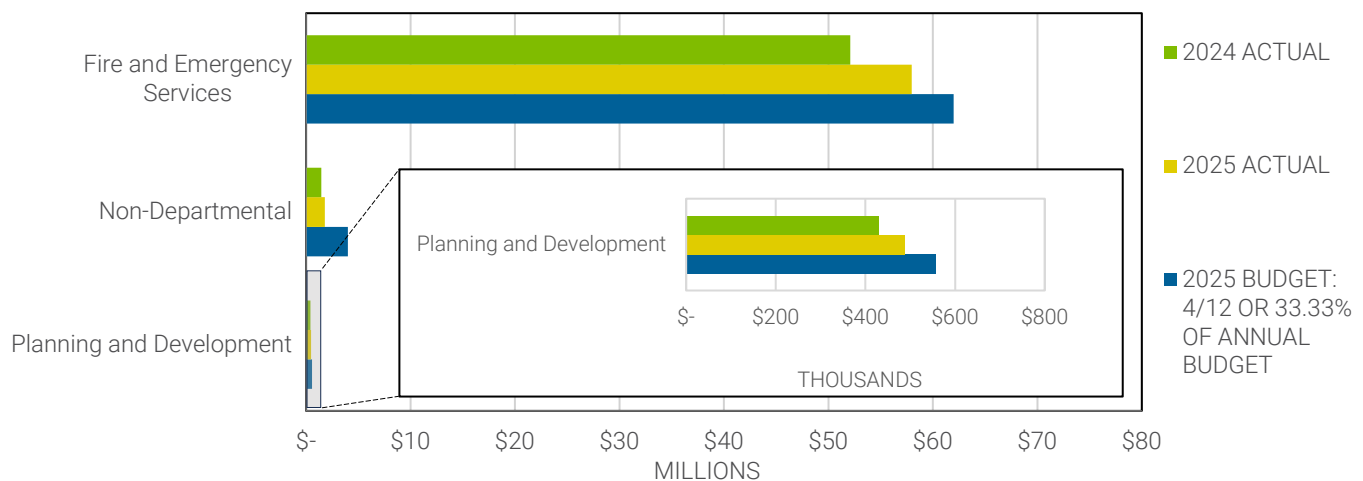
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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. Year-to-date Charges for Services revenue stayed consistent when compared to the same time last year.



FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2024– 2025 YTD EXPENDITURES

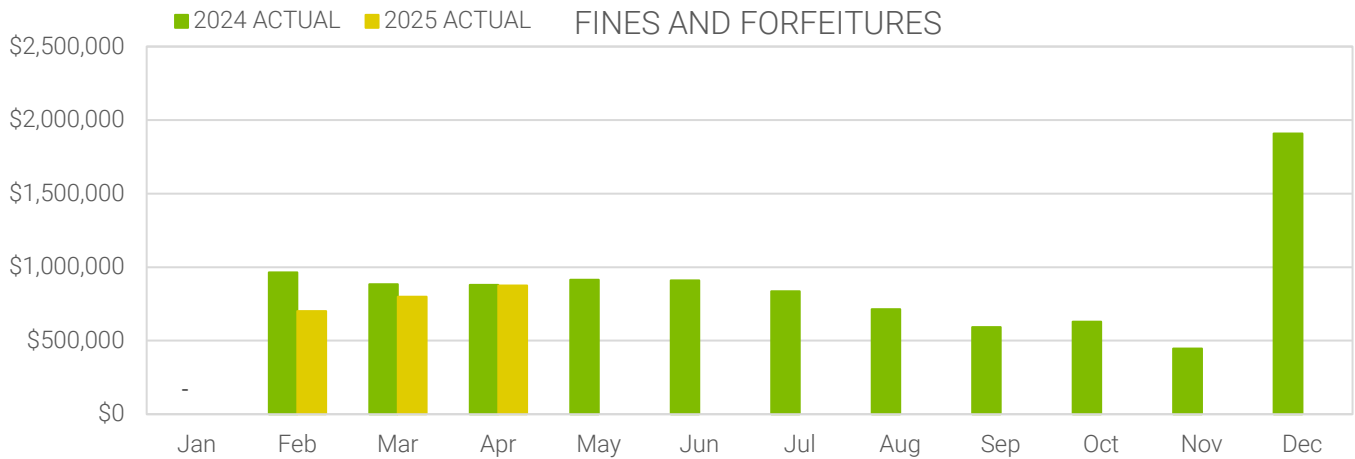


Fire and Emergency Services expenses are approximately \$6.3 million higher than last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 145 in 2024 to 48 in 2025.

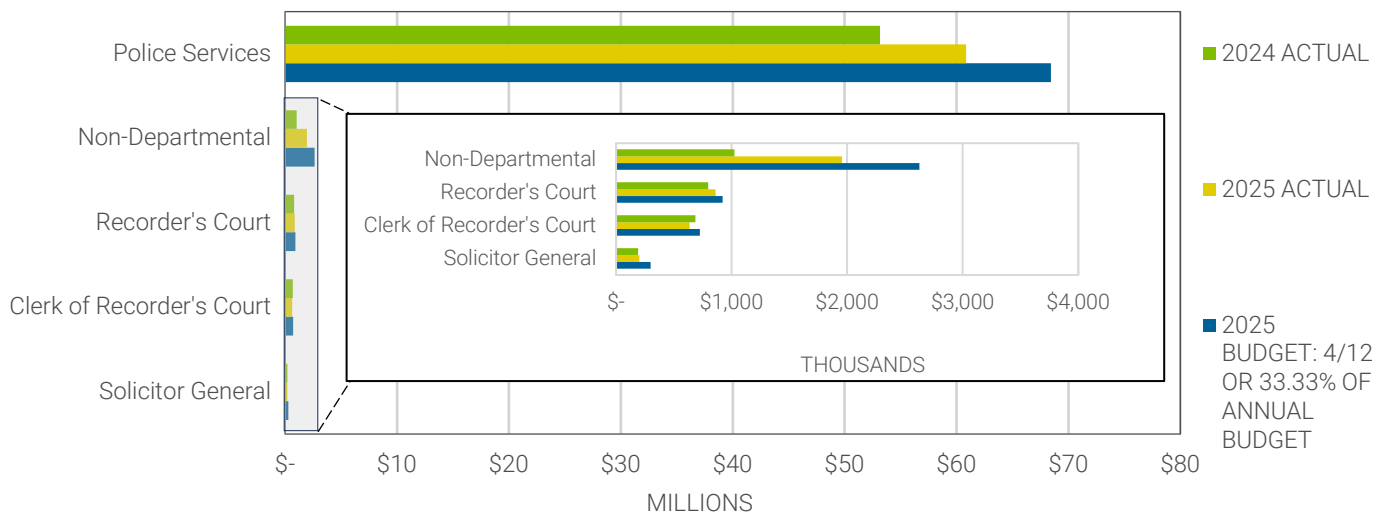
POLICE SERVICES DISTRICT FUND (PAGE 17)

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, Mulberry, 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. Fines and Forfeitures revenue through April is down approximately \$353,000, or 13 percent, compared to the same period last year. This is primarily due to a decrease in collections from the success of the school zone automated speed detection program, which shows drivers are being more cautious.



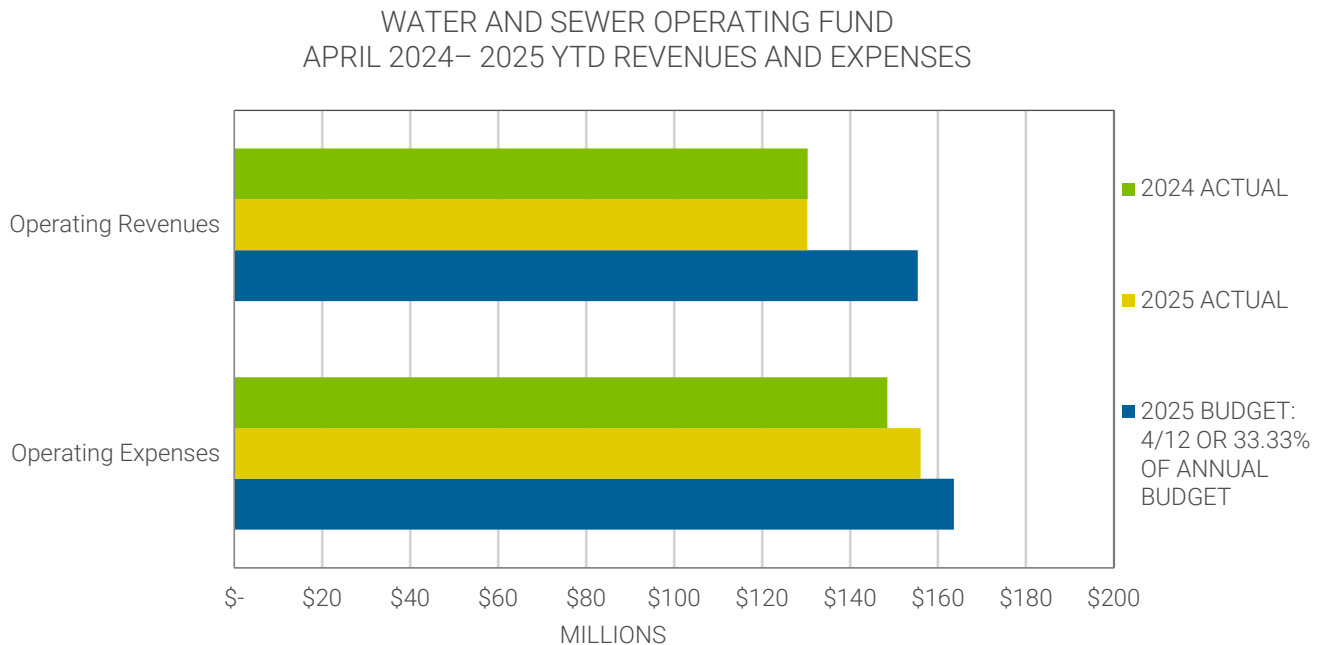
POLICE SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT APRIL 2024– 2025 YTD EXPENDITURES



Police Services expenses are approximately \$7.7 million, or 14 percent, higher than the prior year primarily due to increased personnel costs related to reduced vacancies, pay-for-performance, and market adjustments. Vacant positions decreased from 256 positions in 2024 to 228 positions in 2025. Additionally, expenses are higher than the prior year due to the timing of the license support agreement for body cameras. However, Police is under budget by approximately \$7.6 million due to personnel vacancies.

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.



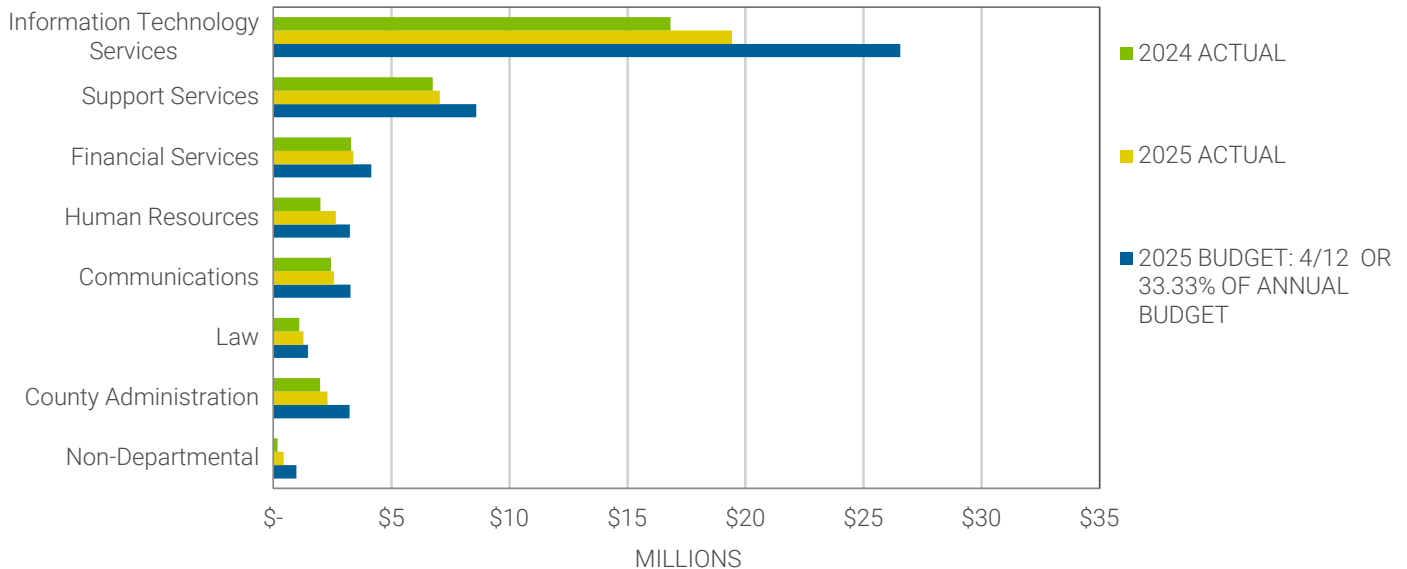
Year-to-date Water and Sewer Operating Fund revenues are down slightly, \$73,000, compared to last year. This is primarily attributable to a decline in Contributions and Donations revenue associated with the reduced issuance of water meter permits. However, as of January 2025, water and sewer rates increased by 4.5%, which will increase revenue as the year progresses.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$7.6 million, or 5 percent, compared to last year. The increase is primarily due to an increase in capital contributions. However, expenses in the Water and Sewer Operating Fund are approximately \$7.6 million under budget primarily due to underutilization in areas such as professional services, industrial repairs, and personnel services.

ADMINISTRATIVE SUPPORT FUND (PAGE 53)

The Administrative Support Fund accounts for the activities of all central support departments: Communications, County Administration (excluding Gwinnett Clean & Beautiful, Internal Audit, and Voter Registrations and Elections), 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.

ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2024– 2025 YTD EXPENSES

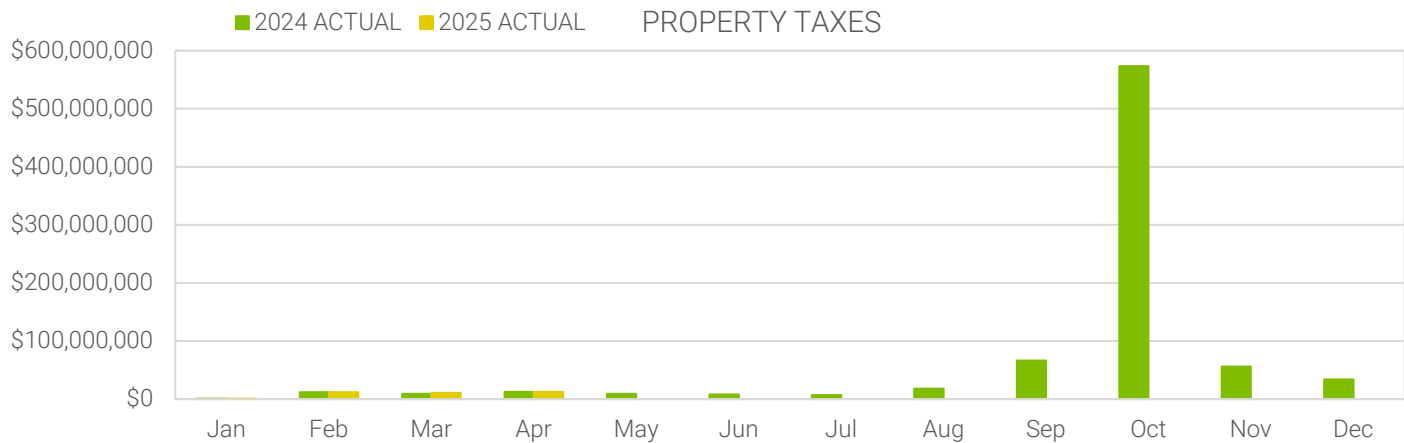


Information Technology Services expenses for April are up approximately \$2.6 million, or 15 percent, compared to last year. This is primarily due to increased costs of license and support agreements and personnel. However, expenses are approximately \$7.1 million under budget. This variance is primarily attributable to lower expenses in areas such as license and support agreements, technological outsourced services, and computer supplies, which are expected to increase later in the year.

RECURRING ITEMS

Property Taxes

The County collects property taxes in the fall to fund services for the current year. Therefore, the funds that are primarily supported by property taxes will show revenues below budget until then. Those funds are General, Development & Enforcement, Fire & EMS, Police, Recreation, and Economic Development Tax Funds. Some special assessments are also included on property tax bills. Those collections are reflected in the Speed Hump, Street Lighting, and Stormwater Funds.



The chart above shows the monthly collections of property taxes across all funds. The chart shows most property taxes were collected around the due date of October 15, 2024. Please note that January has lower receipts than other months, and its bars are 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 April are up approximately \$1.1 million when compared to the same time last year mainly due to settling 2024 property assessment appeals.

Tax Digest Adjustment

In April, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$9.7 million for tax years 2017 through 2024. These adjustments include a net decrease of approximately \$2.0 million in real property assessed values and a net increase of approximately \$11.7 million in personal property assessed values. The majority of the adjustments are from appeal resolutions and personal property audits, which were partially offset by corrections to properties initially classified as taxable and later determined to be exempt.

Risk Management Fund

The Risk Management Fund is showing appropriations at 43% of budget as of the date of this report. This is expected and is due to annual insurance premiums that are paid in February. As the year progresses, monthly charges to other funds will increase revenue.

Investment Income

Short-term interest rates dropped late in 2024 due to rate cuts by the Federal Reserve Bank, so funds that have a shorter investment horizon saw a decrease in investment revenue, while those that have a longer investment horizon saw year-over-year revenue growth. Some funds also saw an impact to investment revenue due to a decrease in total available cash to invest. Across all funds, investment revenue is down \$1.7 million year-over-year. However, year-to-date revenue is trending ahead of budget because rate cuts were anticipated and were incorporated into 2025 budgets.

YTD FINANCIAL REPORT 2025 | 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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 226,197,992	\$ 226,197,992	\$ 226,197,992			
Revenues:						
Taxes	\$ 500,486,112	\$ 500,486,112	\$ 48,412,267	9.67%	\$ 49,821,838	10.90%
Licenses and Permits	5,385,122	5,385,122	1,496,383	27.79%	1,671,929	31.67%
Intergovernmental	4,145,474	4,145,474	1,006,838	24.29%	971,659	23.35%
Charges for Services	38,882,231	38,882,231	5,820,656	14.97%	5,166,015	14.91%
Fines and Forfeitures	3,094,270	3,094,270	837,627	27.07%	849,299	26.98%
Investment Income	5,908,000	5,908,000	2,471,927	41.84%	3,619,814	75.01%
Contributions and Donations	108,650	108,650	4,734	4.36%	6,670	6.30%
Miscellaneous	2,021,279	2,021,279	1,051,545	52.02%	905,714	49.38%
Other Financing Sources	-	-	162,047	-	13,210	-
Revenues without Use of Fund Balance	560,031,138	560,031,138	61,264,024	10.94%	63,026,148	12.33%
Use of Fund Balance	25,308,640	25,308,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 585,339,778	\$ 585,339,778	\$ 61,264,024	10.47%	\$ 63,026,148	11.45%
Appropriations:						
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 865,088	31.75%	\$ 783,038	31.60%
Communications	-	-	-	-	274,620	22.58%
County Administration	1,519,864	1,519,864	397,527	26.16%	317,022	21.17%
Financial Services	14,979,047	14,979,047	4,440,989	29.65%	3,999,048	28.59%
Tax Commissioner	21,564,614	21,564,614	6,604,890	30.63%	5,915,050	30.13%
Transportation	41,404,644	41,404,644	11,238,830	27.14%	10,532,296	27.42%
Planning and Development	6,883,534	6,883,534	1,955,802	28.41%	1,051,736	25.93%
Police Services	3,919,979	3,919,979	1,082,377	27.61%	926,952	22.41%
Corrections	25,375,381	25,375,381	7,953,903	31.34%	7,089,572	29.10%
Community Services	31,879,764	31,879,764	8,949,372	28.07%	8,145,410	29.42%
Community Services Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	608,267	50.00%	599,327	46.26%
Board of Health	3,345,000	3,345,000	836,250	25.00%	625,000	25.00%
Coalition for Health & Human Services	235,088	235,088	58,772	25.00%	58,772	25.00%
Dept of Family & Children's Services	660,638	660,638	165,160	25.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
Healthcare Initiative	650,000	650,000	-	0.00%	-	0.00%
Homelessness Prevention	1,012,300	1,012,300	253,075	25.00%	-	0.00%
Library In-House Services	1,352,184	1,352,184	208,598	15.43%	212,317	16.08%
Library Subsidy	25,619,802	25,619,802	6,404,951	25.00%	6,104,951	25.00%
Mental Health	1,443,341	1,443,341	360,835	25.00%	360,835	25.00%
Total Community Services Subsidies	35,692,245	35,692,245	8,903,265	24.94%	7,968,560	24.09%
Voter Registrations and Elections	13,321,547	13,321,547	2,587,347	19.42%	5,654,560	25.34%
Juvenile Court	7,866,919	10,206,919	2,879,526	28.21%	2,655,449	32.71%

YTD FINANCIAL REPORT 2025 | 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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Child Advocacy & Juvenile Services	6,693,787	6,693,787	1,968,261	29.40%	1,581,399	28.03%
Sheriff	179,652,962	179,652,962	48,617,849	27.06%	46,000,528	28.13%
Clerk of Court	23,623,860	23,623,860	7,158,247	30.30%	6,213,129	29.45%
Judiciary	40,449,669	52,824,669	15,240,974	28.85%	13,994,125	34.98%
Probate Court	5,115,335	5,400,335	1,700,037	31.48%	1,537,445	32.40%
District Attorney	29,771,110	29,771,110	9,420,443	31.64%	8,112,611	30.64%
Solicitor General	12,167,072	12,167,072	3,394,222	27.90%	2,800,016	26.69%
Support Services	272,500	272,500	145,137	53.26%	141,563	52.72%
Non-Departmental:						
Contingency	2,071,000	1,957,996	-	0.00%	-	0.00%
Contribution to Airport	116,750	116,750	38,917	33.33%	8,333	33.33%
Contribution to Capital	38,601,436	38,601,436	12,867,145	33.33%	12,527,345	33.33%
Contribution to Local Transit	14,800,000	14,800,000	4,933,333	33.33%	5,867,333	33.33%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,388,333	2,388,333	597,728	25.03%	585,110	29.14%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	40,600	27.07%	36,000	20.57%
Reserves - Compensation	1,658,000	1,658,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	15,000,000	-	-	-	-	0.00%
Reserves - Pension	200,000	200,000	120,000	60.00%	120,000	60.00%
800 MHZ Maintenance	3,685,458	3,685,458	1,094,623	29.70%	990,395	29.63%
Other Governmental Agencies	160,000	160,000	30,213	18.88%	22,148	13.84%
Other Miscellaneous	130,000	243,004	39,866	16.41%	37,821	29.09%
Total Non-Departmental	80,460,977	65,460,977	20,762,425	31.72%	21,194,485	27.51%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,339,778	\$ 166,266,511	28.41%	\$ 156,888,614	28.51%
Projected Fund Balance December 31	\$ 200,889,352	\$ 200,889,352				
Fund Balance as of Report Date			\$ 121,195,505			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443			
Revenues:						
Taxes	\$ 13,482,531	\$ 13,482,531	\$ 283,887	2.11%	\$ 268,378	2.22%
Licenses and Permits	7,600,000	7,600,000	2,588,282	34.06%	1,912,515	38.79%
Intergovernmental	48,427	48,427	14,970	30.91%	13,304	27.15%
Charges for Services	950,000	950,000	238,791	25.14%	282,550	26.14%
Investment Income	485,500	485,500	169,183	34.85%	224,309	75.17%
Miscellaneous	-	-	27,010	-	-	-
TOTAL REVENUES	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 3,322,123</u>	14.72%	<u>\$ 2,701,056</u>	11.73%
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,492,316	\$ 6,530,376	30.38%	\$ 6,009,036	26.25%
Non-Departmental:						
Reserves - Compensation	127,000	127,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	709,417	709,417	212,806	30.00%	-	0.00%
Total Non-Departmental	<u>843,417</u>	<u>843,417</u>	<u>212,806</u>	25.23%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>22,335,733</u>	<u>22,335,733</u>	<u>6,743,182</u>	30.19%	<u>6,009,036</u>	26.09%
Contribution to Fund Balance	230,725	230,725	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 6,743,182</u>	29.88%	<u>\$ 6,009,036</u>	26.09%
Projected Fund Balance December 31	<u>\$ 13,779,168</u>	<u>\$ 13,779,168</u>				
Fund Balance as of Report Date			<u>\$ 10,127,384</u>			

YTD FINANCIAL REPORT 2025 | 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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 180,812,616	\$ 180,812,616	\$ 4,012,174	2.22%	\$ 3,895,777	2.38%
Licenses and Permits	1,000,000	1,000,000	311,399	31.14%	350,841	31.03%
Intergovernmental	623,617	623,617	266,068	42.67%	207,880	31.17%
Charges for Services	18,117,690	18,117,690	4,763,959	26.29%	4,817,146	28.23%
Investment Income	1,656,000	1,656,000	1,030,255	62.21%	1,434,390	96.77%
Contributions and Donations	1,000	1,000	1,740	174.00%	1,095	-
Miscellaneous	1,000	1,000	203,114	20,311.40%	6,678	222.60%
TOTAL REVENUES	\$ 202,211,923	\$ 202,211,923	\$ 10,588,709	5.24%	\$ 10,713,807	5.83%
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 488,175	29.22%	\$ 430,359	29.17%
Fire and Emergency Services	185,929,900	185,929,900	57,961,535	31.17%	52,078,369	29.49%
Non-Departmental:						
Reserves - Compensation	848,000	848,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	78,000	78,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	11,057,815	11,057,815	1,784,969	16.14%	1,463,599	30.57%
Total Non-Departmental	11,983,815	11,983,815	1,784,969	14.89%	1,463,599	26.08%
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	60,234,679	30.18%	53,972,327	29.38%
Contribution to Fund Balance	2,627,393	2,627,393	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,211,923	\$ 60,234,679	29.79%	\$ 53,972,327	29.36%
Projected Fund Balance December 31	\$ 98,890,691	\$ 98,890,691				
Fund Balance as of Report Date			\$ 46,617,328			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 6,101	39.36%	\$ 8,682	44.75%
Revenues without Use of Fund Balance	15,500	15,500	6,101	39.36%	8,682	44.75%
Use of Fund Balance	81,681	81,681	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 97,181	\$ 97,181	\$ 6,101	6.28%	\$ 8,682	9.27%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 364	0.37%	\$ 596	0.64%
TOTAL APPROPRIATIONS	\$ 97,181	\$ 97,181	\$ 364	0.37%	\$ 596	0.64%
Projected Fund Balance December 31	\$ 344,802	\$ 344,802				
Fund Balance as of Report Date			\$ 432,220			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 122,933,638	\$ 122,933,638	\$ 122,933,638			
Revenues:						
Taxes	\$ 133,550,439	\$ 133,550,439	\$ 2,921,510	2.19%	\$ 2,823,350	2.36%
Insurance Premium Taxes	62,310,140	62,310,140	-	0.00%	-	0.00%
Intergovernmental	294,513	294,513	158,631	53.86%	123,616	41.48%
Charges for Services	1,110,480	1,110,480	316,462	28.50%	322,865	28.20%
Fines and Forfeitures	10,413,542	10,413,542	2,373,399	22.79%	2,726,462	20.90%
Investment Income	2,393,000	2,393,000	1,385,581	57.90%	1,704,635	89.84%
Miscellaneous	459,063	459,063	295,000	64.26%	117,067	26.24%
Revenues without Use of Fund Balance	210,531,177	210,531,177	7,450,583	3.54%	7,817,995	3.98%
Use of Fund Balance	8,457,572	8,457,572	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 218,988,749	\$ 218,988,749	\$ 7,450,583	3.40%	\$ 7,817,995	3.93%
Appropriations:						
Police Services	\$ 205,272,456	\$ 205,272,456	\$ 60,860,687	29.65%	\$ 53,169,221	28.15%
Recorder's Court	2,385,708	2,765,708	861,218	31.14%	795,945	34.95%
Solicitor General	893,673	893,673	202,134	22.62%	191,012	22.01%
Clerk of Recorder's Court	2,180,121	2,180,121	637,128	29.22%	685,336	33.56%
Non-Departmental:						
Reserves - Compensation	842,000	842,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	163,000	163,000	-	0.00%	-	0.00%
Other Miscellaneous	-	1,314	-	0.00%	-	-
Non-Departmental Police	7,251,791	6,870,477	1,954,347	28.45%	1,023,862	25.65%
Total Non-Departmental	8,256,791	7,876,791	1,954,347	24.81%	1,023,862	20.72%
TOTAL APPROPRIATIONS	\$ 218,988,749	\$ 218,988,749	\$ 64,515,513	29.46%	\$ 55,865,375	28.07%
Projected Fund Balance December 31	\$ 114,476,066	\$ 114,476,066				
Fund Balance as of Report Date			\$ 65,868,710			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,692,405	\$ 58,692,405	\$ 1,261,754	2.15%	\$ 1,200,344	2.33%
Intergovernmental	194,695	194,695	64,925	33.35%	303,503	154.06%
Charges for Services	5,086,719	5,086,719	1,622,942	31.91%	1,391,206	31.92%
Investment Income	657,500	657,500	317,269	48.25%	445,556	62.92%
Contributions and Donations	7,500	7,500	3,600	48.00%	-	0.00%
Miscellaneous	2,902,684	2,902,684	1,264,884	43.58%	1,184,497	43.99%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 4,535,374	6.71%	\$ 4,525,106	7.59%
Appropriations:						
Community Services	\$ -	\$ -	\$ -	-	\$ 15,453,889	27.52%
Parks and Recreation	60,436,324	60,436,324	16,234,563	26.86%	-	-
Support Services	52,110	52,110	21,177	40.64%	11,882	29.60%
Non-Departmental:						
Reserves - Compensation	123,000	123,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	14,000	14,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,140,496	1,140,496	261,165	22.90%	261,742	24.73%
Total Non-Departmental	1,277,496	1,277,496	261,165	20.44%	261,742	22.08%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	16,516,905	26.74%	15,727,513	27.41%
Contribution to Fund Balance	5,797,503	5,797,503	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 16,516,905	24.45%	\$ 15,727,513	26.38%
Projected Fund Balance December 31	\$ 34,305,806	\$ 34,305,806				
Fund Balance as of Report Date			\$ 16,526,772			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,028,416	\$ 17,028,416	\$ 387,391	2.27%	\$ 369,913	2.54%
Intergovernmental	58,310	58,310	19,481	33.41%	16,281	27.59%
Investment Income	157,500	157,500	193,432	122.81%	288,448	148.68%
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 600,304</u>	3.48%	<u>\$ 674,642</u>	3.20%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 16,302,876	\$ 16,302,876	\$ 2,143,459	13.15%	\$ 3,766,868	17.86%
Total Non-Departmental	<u>16,302,876</u>	<u>16,302,876</u>	<u>2,143,459</u>	13.15%	<u>3,766,868</u>	17.86%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	2,143,459	13.15%	3,766,868	17.86%
Contribution to Fund Balance	941,350	941,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 2,143,459</u>	12.43%	<u>\$ 3,766,868</u>	17.86%
Projected Fund Balance December 31	\$ 15,731,840	\$ 15,731,840				
Fund Balance as of Report Date			\$ 13,247,335			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 84,810	-	\$ 235,373	-
Investment Income	287,000	287,000	140,932	49.11%	121,970	63.46%
Miscellaneous	-	-	10,000	-	-	-
TOTAL REVENUES	\$ 287,000	\$ 287,000	\$ 235,742	82.14%	\$ 357,343	185.91%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 10,781	10.78%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	10,781	10.78%
Contribution to Fund Balance	187,000	187,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 287,000	\$ 287,000	\$ -	0.00%	\$ 10,781	5.61%
Projected Fund Balance December 31	\$ 11,481,512	\$ 11,481,512				
Fund Balance as of Report Date			\$ 11,530,254			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 177,336	-	\$ 77,908	-
Investment Income	258,000	258,000	134,222	52.02%	123,807	67.78%
TOTAL REVENUES	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ 311,558</u>	120.76%	<u>\$ 201,715</u>	110.44%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	158,000	158,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 11,165,979	\$ 11,165,979				
Fund Balance as of Report Date			\$ 11,319,537			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 581,249	-	\$ 378,855	-
Investment Income	927,500	927,500	428,739	46.23%	397,582	52.63%
TOTAL REVENUES	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ 1,009,988</u>	108.89%	<u>\$ 776,437</u>	102.78%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	827,500	827,500	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 34,463,506	\$ 34,463,506				
Fund Balance as of Report Date			\$ 34,645,994			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 46,255	-	\$ 37,430	-
Investment Income	101,500	101,500	49,895	49.16%	39,716	69.54%
TOTAL REVENUES	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ 96,150</u>	94.73%	<u>\$ 77,146</u>	77.15%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	1,500	1,500	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 4,117,274	\$ 4,117,274				
Fund Balance as of Report Date			\$ 4,211,924			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 73,684	-	\$ 37,667	-
Investment Income	178,000	178,000	95,747	53.79%	78,668	53.79%
TOTAL REVENUES	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 169,431</u>	95.19%	<u>\$ 116,335</u>	79.55%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	78,000	78,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 7,900,658	\$ 7,900,658				
Fund Balance as of Report Date			\$ 7,992,089			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 404,504	-	\$ 38,280	-
Investment Income	242,500	242,500	45,803	18.89%	75,690	68.11%
Revenues without Use of Fund Balance	242,500	242,500	450,307	185.69%	113,970	102.56%
Use of Fund Balance	2,492,325	2,492,325	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,734,825</u>	<u>\$ 2,734,825</u>	<u>\$ 450,307</u>	16.47%	<u>\$ 113,970</u>	4.54%
Appropriations:						
Planning and Development	\$ 2,734,825	\$ 2,734,825	\$ -	0.00%	\$ 1,694	0.07%
TOTAL APPROPRIATIONS	<u>\$ 2,734,825</u>	<u>\$ 2,734,825</u>	<u>\$ -</u>	0.00%	<u>\$ 1,694</u>	0.07%
Projected Fund Balance December 31	<u>\$ 4,330,379</u>	<u>\$ 4,330,379</u>				
Fund Balance as of Report Date			<u>\$ 7,273,011</u>			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 74,164	-	\$ 71,345	-
Other Financing Sources	2,726,525	2,726,525	-	0.00%	372	0.01%
TOTAL REVENUES	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 74,164</u>	2.72%	<u>\$ 71,717</u>	2.87%
Appropriations:						
Debt Service	\$ 2,726,525	\$ 2,726,525	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Fund Balance as of Report Date			\$ 1,659,630			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 2,018	1.35%	\$ 1,811	1.13%
Investment Income	12,000	12,000	4,468	37.23%	7,763	31.03%
Miscellaneous	-	-	224	-	-	-
Revenues without Use of Fund Balance	162,000	162,000	6,710	4.14%	9,574	5.17%
Use of Fund Balance	209,305	209,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 371,305	\$ 371,305	\$ 6,710	1.81%	\$ 9,574	2.07%
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 42,975	11.57%	\$ 147,743	31.93%
TOTAL APPROPRIATIONS	\$ 371,305	\$ 371,305	\$ 42,975	11.57%	\$ 147,743	31.93%
Projected Fund Balance December 31	\$ 103,101	\$ 103,101				
Fund Balance as of Report Date			\$ 276,141			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482			
Revenues:						
Charges for Services	\$ 9,600,000	\$ 9,627,435	\$ 124,588	1.29%	\$ 118,835	1.19%
Investment Income	-	-	33,755	-	49,857	-
Miscellaneous	-	-	37,768	-	15,204	-
Revenues without Use of Fund Balance	9,600,000	9,627,435	196,111	2.04%	183,896	1.84%
Use of Fund Balance	783,833	783,833	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,383,833	\$ 10,411,268	\$ 196,111	1.88%	\$ 183,896	1.80%
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,391,268	\$ 2,500,349	24.06%	\$ 2,348,684	23.07%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Total Non-Departmental	20,000	20,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,383,833	\$ 10,411,268	\$ 2,500,349	24.02%	\$ 2,348,684	23.05%
Projected Fund Balance December 31	\$ 2,536,649	\$ 2,536,649				
Fund Balance as of Report Date			\$ 1,016,244			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Authority Imaging Fund (020)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
Revenues:						
Charges for Services	\$ 868,093	\$ 868,093	\$ 191,533	22.06%	\$ 157,971	16.98%
Investment Income	74,640	74,640	12,902	17.29%	18,329	-
Revenues without Use of Fund Balance	942,733	942,733	204,435	21.69%	176,300	18.96%
Use of Fund Balance	557,267	557,267	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 204,435	13.63%	\$ 176,300	11.75%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 100,692	6.71%	\$ 17,513	1.17%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 100,692	6.71%	\$ 17,513	1.17%
Projected Fund Balance December 31	\$ 6,747,181	\$ 6,747,181				
Fund Balance as of Report Date			\$ 7,408,191			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

The Corrections Inmate Welfare Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989			
Revenues:						
Charges for Services	\$ 138,500	\$ 138,500	\$ 48,864	35.28%	\$ 45,567	40.15%
Miscellaneous	8,200	8,200	3,768	45.95%	3,692	43.44%
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 52,632</u>	35.88%	<u>\$ 49,259</u>	40.38%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 30,748	26.59%	\$ 27,084	26.49%
Appropriations without Contribution to Fund Balance	115,640	115,640	30,748	26.59%	27,084	26.49%
Contribution to Fund Balance	31,060	31,060	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 30,748</u>	20.96%	<u>\$ 27,084</u>	22.20%
Projected Fund Balance December 31	\$ 473,049	\$ 473,049				
Fund Balance as of Report Date			\$ 463,873			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices.

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 50% Solicitor and 50% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 50% Solicitor and 50% District Attorney
- Interest Earned Dividends - 50% Solicitor and 50% District Attorney

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 163,640	28.16%	\$ 154,674	26.46%
Investment Income	-	-	7,396	-	1,737	-
Miscellaneous	-	-	1,282	-	-	-
Revenues without Use of Fund Balance	581,185	581,185	172,318	29.65%	156,411	26.76%
Use of Fund Balance	223,931	223,931	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 172,318	21.40%	\$ 156,411	21.06%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 124,177	33.04%	\$ 112,564	31.15%
Solicitor General	419,328	419,328	91,299	21.77%	92,383	24.87%
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	\$ 805,116	\$ 805,116	\$ 215,476	26.76%	\$ 204,947	27.59%
Projected Fund Balance December 31	\$ 226,519	\$ 226,519				
Fund Balance as of Report Date			\$ 407,292			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 174,983	\$ 174,983	\$ 174,983			
Revenues:						
Use of Fund Balance	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ 12,088	8.95%
TOTAL APPROPRIATIONS	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ 12,088	8.95%
Projected Fund Balance December 31	\$ 91,191	\$ 91,191				
Fund Balance as of Report Date			\$ 174,983			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 50,434	\$ 50,434	\$ 50,434			
Revenues:						
Use of Fund Balance	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
TOTAL REVENUES	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
Appropriations:						
District Attorney	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 12,434	\$ 12,434				
Fund Balance as of Report Date			\$ 50,434			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Special State Fund (083)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 28,955	\$ 28,955	100.00%	\$ 15,298	217.24%
Revenues without Use of Fund Balance	-	28,955	28,955	100.00%	15,298	217.24%
Use of Fund Balance	31,718	2,763	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,718	\$ 31,718	\$ 28,955	91.29%	\$ 15,298	165.53%
Appropriations:						
District Attorney	\$ 31,718	\$ 31,718	\$ 1,479	4.66%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 31,718	\$ 31,718	\$ 1,479	4.66%	\$ -	0.00%
Projected Fund Balance December 31	\$ 31,190	\$ 60,145				
Fund Balance as of Report Date			\$ 90,384			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

E-911 Fund (095)

The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
Revenues:						
Charges for Services	\$ 24,344,400	\$ 24,344,400	\$ 3,972,694	16.32%	\$ 4,042,650	17.04%
Investment Income	1,104,500	1,104,500	429,163	38.86%	473,168	28.97%
Miscellaneous	-	-	21,482	-	-	-
Revenues without Use of Fund Balance	25,448,900	25,448,900	4,423,339	17.38%	4,515,818	17.81%
Use of Fund Balance	5,415,021	5,415,021	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,863,921	\$ 30,863,921	\$ 4,423,339	14.33%	\$ 4,515,818	15.19%
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 8,275,914	30.34%	\$ 6,966,143	26.57%
Non-Departmental:						
Reserves - Compensation	98,000	98,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,942,036	2,942,036	735,508	25.00%	716,446	25.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,590,036	3,590,036	735,508	20.49%	716,446	20.44%
TOTAL APPROPRIATIONS	\$ 30,863,921	\$ 30,863,921	\$ 9,011,422	29.20%	\$ 7,682,589	25.85%
Projected Fund Balance December 31	\$ 35,255,109	\$ 35,255,109				
Fund Balance as of Report Date			\$ 36,082,047			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

The Juvenile Court Supervision Fund accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision in order for the court to use those collections toward expenses for specific ancillary services.

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 10,115	33.72%	\$ 16,968	56.56%
Revenues without Use of Fund Balance	30,000	30,000	10,115	33.72%	16,968	56.56%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 10,115</u>	18.36%	<u>\$ 16,968</u>	30.79%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 13,110	23.79%	\$ 13,058	23.70%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 13,110</u>	23.79%	<u>\$ 13,058</u>	23.70%
Projected Fund Balance December 31	\$ 277,408	\$ 277,408				
Fund Balance as of Report Date			\$ 299,513			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Opioid Remediation Fund (015)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Investment Income	\$ -	\$ -	\$ 76,592	-	\$ 26,238	-
Miscellaneous	-	-	55,659	-	1,344,630	-
TOTAL REVENUES	\$ -	\$ -	\$ 132,251	-	\$ 1,370,868	-
Appropriations:						
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Fund Balance as of Report Date			\$ 5,990,121			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Police Special Justice Fund (070)

The Police Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	\$ -	\$ 81,748	\$ 81,749	100.00%	\$ 103,318	100.00%
Investment Income	-	-	2,415	-	-	-
Revenues without Use of Fund Balance	-	81,748	84,164	102.96%	103,318	100.00%
Use of Fund Balance	334,131	252,383	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 334,131</u>	<u>\$ 334,131</u>	<u>\$ 84,164</u>	25.19%	<u>\$ 103,318</u>	37.15%
Appropriations:						
Police Services	\$ 334,131	\$ 334,131	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 334,131</u>	<u>\$ 334,131</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	<u>\$ 805,456</u>	<u>\$ 887,204</u>				
Fund Balance as of Report Date			<u>\$ 1,223,751</u>			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 46,788	\$ 45,739	97.76%	\$ 139,283	97.01%
Investment Income	-	-	2,822	-	-	-
Revenues without Use of Fund Balance	-	46,788	48,561	103.79%	139,283	97.01%
Use of Fund Balance	140,700	93,912	-	0.00%	-	-
TOTAL REVENUES	\$ 140,700	\$ 140,700	\$ 48,561	34.51%	\$ 139,283	97.01%
Appropriations:						
Police Services	\$ 140,700	\$ 140,700	\$ 29,900	21.25%	\$ 24,980	26.29%
TOTAL APPROPRIATIONS	\$ 140,700	\$ 140,700	\$ 29,900	21.25%	\$ 24,980	17.40%
Projected Fund Balance December 31	\$ 1,137,272	\$ 1,184,060				
Fund Balance as of Report Date			\$ 1,296,633			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

The Sheriff Inmate Fund accounts for proceeds received from inmates' services and commissary purchases and for expenditures that benefit the inmates.

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Charges for Services	\$ 1,568,000	\$ 1,568,000	\$ 213,793	13.63%	\$ 291,952	25.33%
Investment Income	157,500	157,500	59,548	37.81%	62,782	41.35%
TOTAL REVENUES	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 273,341</u>	15.84%	<u>\$ 354,734</u>	27.19%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 54,901	7.88%	\$ 82,073	16.11%
Appropriations without Contribution to Fund Balance	696,350	696,350	54,901	7.88%	82,073	16.11%
Contribution to Fund Balance	1,029,150	1,029,150	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 54,901</u>	3.18%	<u>\$ 82,073</u>	6.29%
Projected Fund Balance December 31	\$ 6,161,236	\$ 6,161,236				
Fund Balance as of Report Date			\$ 5,350,526			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 280,233	\$ 280,234	100.00%	\$ 29,069	100.00%
Revenues without Use of Fund Balance	-	280,233	280,234	100.00%	29,069	100.00%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 630,233</u>	<u>\$ 280,234</u>	44.47%	<u>\$ 29,069</u>	7.67%
Appropriations:						
Sheriff	\$ 350,000	\$ 630,233	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 350,000</u>	<u>\$ 630,233</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 392,174	\$ 392,174				
Fund Balance as of Report Date			\$ 1,022,408			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 213,253	\$ 213,253	\$ 213,253			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 17,000	-	\$ -	-
Revenues without Use of Fund Balance	-	-	17,000	-	-	-
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 17,000</u>	22.67%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 200</u>	0.27%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 138,253	\$ 138,253				
Fund Balance as of Report Date			\$ 230,053			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 366,666	\$ 366,666	\$ 366,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 2,351	\$ 2,352	100.04%	\$ 132,856	100.00%
Investment Income	-	-	3,330	-	1,185	-
Revenues without Use of Fund Balance	-	2,351	5,682	241.68%	134,041	100.89%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 70,000</u>	<u>\$ 72,351</u>	<u>\$ 5,682</u>	7.85%	<u>\$ 134,041</u>	66.08%
Appropriations:						
Sheriff	\$ 70,000	\$ 72,351	\$ -	0.00%	\$ 6,303	3.11%
TOTAL APPROPRIATIONS	<u>\$ 70,000</u>	<u>\$ 72,351</u>	<u>\$ -</u>	0.00%	<u>\$ 6,303</u>	3.11%
Projected Fund Balance December 31	<u>\$ 296,666</u>	<u>\$ 296,666</u>				
Fund Balance as of Report Date			<u>\$ 372,348</u>			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 252,633	24.38%	\$ 187,352	16.89%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	184,024	15.30%	-	0.00%
Investment Income	47,000	47,000	51,386	109.33%	47,869	82.25%
TOTAL REVENUES	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 888,043</u>	33.06%	<u>\$ 635,221</u>	22.48%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 1,708,699	80.34%	\$ 1,725,056	77.51%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	1,708,699	80.34%	1,725,056	77.51%
Contribution to Fund Balance	559,159	559,159	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 1,708,699</u>	63.61%	<u>\$ 1,725,056</u>	61.04%
Projected Fund Balance December 31	<u>\$ 5,462,787</u>	<u>\$ 5,462,787</u>				
Fund Balance as of Report Date			<u>\$ 4,082,972</u>			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Licenses and Permits	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 177,320	1,182.13%
Investment Income	-	-	6,504	-	7,679	-
Revenues without Use of Fund Balance	100,000	100,000	6,504	6.50%	184,999	1,233.33%
Use of Fund Balance	300,000	300,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,000	\$ 400,000	\$ 6,504	1.63%	\$ 184,999	185.00%
Appropriations:						
Planning and Development	\$ 400,000	\$ 400,000	\$ 33,928	8.48%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 400,000	\$ 400,000	\$ 33,928	8.48%	\$ -	0.00%
Projected Fund Balance December 31	\$ 578,008	\$ 578,008				
Fund Balance as of Report Date			\$ 850,584			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
Revenues:						
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 3,816,344	26.98%	\$ 3,199,729	22.79%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	802,000	802,000	294,533	36.72%	309,270	60.64%
Miscellaneous	45,119	45,119	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	14,992,301	14,992,301	4,110,877	27.42%	3,508,999	24.04%
Use of Fund Balance	3,725,640	3,725,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,717,941	\$ 18,717,941	\$ 4,110,877	21.96%	\$ 3,508,999	18.73%
Appropriations:						
Facility Debt	\$ 13,690,977	\$ 13,690,977	\$ 2,692,985	19.67%	\$ 2,767,464	20.23%
Tourism	5,026,964	5,026,964	2,565,770	51.04%	2,458,557	48.66%
TOTAL APPROPRIATIONS	\$ 18,717,941	\$ 18,717,941	\$ 5,258,755	28.09%	\$ 5,226,021	27.90%
Projected Fund Balance December 31	\$ 21,728,010	\$ 21,728,010				
Fund Balance as of Report Date			\$ 24,305,772			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 64,638	41.70%	\$ 63,226	42.15%
Investment Income	64,000	64,000	15,822	24.72%	16,454	31.97%
Miscellaneous	1,200,000	1,200,000	530,523	44.21%	398,788	40.90%
Other Financing Sources	116,750	116,750	38,917	33.33%	8,333	33.33%
Revenues without Use of Net Position	1,535,750	1,535,750	649,900	42.32%	486,801	40.52%
Use of Net Position	480,579	480,579	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,016,329	\$ 2,016,329	\$ 649,900	32.23%	\$ 486,801	25.14%
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 552,677	27.56%	\$ 534,806	27.78%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,016,329	\$ 2,016,329	\$ 552,677	27.41%	\$ 534,806	27.62%
Projected Net Position December 31	\$ 453,334	\$ 453,334				
Net Position as of Report Date			\$ 1,031,136			

* 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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	\$ 189,000	\$ 189,000	\$ 58,273	30.83%	\$ 97,843	52.02%
Miscellaneous	3,700,000	3,700,000	302,371	8.17%	952,022	26.79%
Other Financing Sources	7,043,703	7,043,703	-	0.00%	-	0.00%
Revenues without Use of Net Position	10,932,703	10,932,703	360,644	3.30%	1,049,865	13.92%
Use of Net Position	1,089,929	1,089,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,022,632	\$ 12,022,632	\$ 360,644	3.00%	\$ 1,049,865	10.96%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 12,022,632	\$ 12,022,632	\$ 1,146,243	9.53%	\$ 967,033	10.10%
Total Non-Departmental	12,022,632	12,022,632	1,146,243	9.53%	967,033	10.10%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 12,022,632	\$ 1,146,243	9.53%	\$ 967,033	10.10%
Projected Net Position December 31	\$ 13,321,008	\$ 13,321,008				
Net Position as of Report Date			\$ 13,625,338			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 10,979,094	\$ 10,979,094	\$ 10,979,094			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 143,055	-	\$ -	-
Charges for Services	2,100,000	2,100,000	778,210	37.06%	613,299	26.75%
Investment Income	540,500	540,500	149,849	27.72%	199,738	33.97%
Miscellaneous	-	-	4,572	-	6,210	-
Other Financing Sources	14,800,000	14,800,000	4,933,333	33.33%	5,867,333	33.33%
Revenues without Use of Net Position	17,440,500	17,440,500	6,009,019	34.45%	6,686,580	32.64%
Use of Net Position	6,313,066	6,313,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 6,009,019	25.30%	\$ 6,686,580	22.94%
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 6,292,523	26.51%	\$ 5,991,437	20.56%
Non-Departmental:						
Reserves - Compensation	13,000	13,000	-	0.00%	-	0.00%
Total Non-Departmental	13,000	13,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 23,753,566	\$ 23,753,566	\$ 6,292,523	26.49%	\$ 5,991,437	20.55%
Projected Net Position December 31	\$ 4,666,028	\$ 4,666,028				
Net Position as of Report Date			\$ 10,695,590			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 680,894	56.74%	\$ 360,855	37.98%
Charges for Services	58,784,029	58,784,029	19,897,441	33.85%	18,499,213	33.43%
Investment Income	1,782,000	1,782,000	956,719	53.69%	953,584	59.82%
Miscellaneous	100	100	15,475	15,475.00%	683	683.00%
TOTAL REVENUES	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 21,550,529</u>	34.89%	<u>\$ 19,814,335</u>	32.88%
Appropriations:						
Support Services	\$ 61,176,797	\$ 61,176,797	\$ 15,181,853	24.82%	\$ 14,901,695	24.75%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	11,011	33.33%	11,011	33.33%
Total Non-Departmental	<u>43,032</u>	<u>43,032</u>	<u>11,011</u>	25.59%	<u>11,011</u>	25.59%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	15,192,864	24.82%	14,912,706	24.75%
Working Capital Reserve	546,300	546,300	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 15,192,864</u>	24.60%	<u>\$ 14,912,706</u>	24.75%
Projected Net Position December 31	<u>\$ 24,462,894</u>	<u>\$ 24,462,894</u>				
Net Position as of Report Date			<u>\$ 30,274,259</u>			

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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 19,359,909	\$ 19,359,909	\$ 19,359,909			
Revenues:						
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 602,798	1.91%	\$ 680,309	2.17%
Investment Income	541,000	541,000	250,961	46.39%	253,085	131.82%
Miscellaneous	-	-	12,989	-	152	-
Revenues without Use of Net Position	32,091,187	32,091,187	866,748	2.70%	933,546	2.96%
Use of Net Position	3,071,110	3,071,110	-	0.00%	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,162,297	\$ 866,748	2.46%	\$ 933,546	2.96%
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 480,664	30.52%	\$ 520,747	25.88%
Water Resources*	33,407,313	33,407,313	10,194,186	30.51%	8,664,683	29.91%
Non-Departmental:						
Reserves - Compensation	53,000	53,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	14,000	14,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	113,000	113,000	-	0.00%	-	0.00%
Total Non-Departmental	180,000	180,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 35,162,297	\$ 35,162,297	\$ 10,674,850	30.36%	\$ 9,185,430	29.08%
Projected Net Position December 31	\$ 16,288,799	\$ 16,288,799				
Net Position as of Report Date			\$ 9,551,807			

* 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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 186,086,605	\$ 186,086,605	\$ 186,086,605			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 119,410,872	27.73%	\$ 116,863,659	28.47%
Investment Income	5,289,500	5,289,500	2,197,042	41.54%	1,725,578	41.41%
Contributions and Donations	30,227,414	30,227,414	8,388,800	27.75%	11,645,946	39.50%
Miscellaneous	-	-	257,015	-	91,920	-
Revenues without Use of Net Position	466,158,282	466,158,282	130,253,729	27.94%	130,327,103	29.34%
Use of Net Position	24,731,301	24,731,301	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 130,253,729	26.53%	\$ 130,327,103	27.07%
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 528,063	26.70%	\$ 290,830	24.92%
Water Resources*	488,045,859	488,045,859	155,512,507	31.86%	148,192,185	30.90%
Non-Departmental:						
Reserves - Compensation	527,000	527,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	89,000	89,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	250,000	250,000	-	0.00%	-	0.00%
Total Non-Departmental	866,000	866,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 490,889,583	\$ 490,889,583	\$ 156,040,570	31.79%	\$ 148,483,015	30.84%
Projected Net Position December 31	\$ 161,355,304	\$ 161,355,304				
Net Position as of Report Date			\$ 160,299,764			

* 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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 28,283,559	\$ 28,283,559	\$ 28,283,559			
Revenues:						
Charges for Services	\$ 153,361,910	\$ 153,361,910	\$ 44,835,111	29.23%	\$ 40,761,693	29.08%
Investment Income	715,500	715,500	353,942	49.47%	424,394	140.48%
Miscellaneous	364,796	364,796	340,279	93.28%	151,049	47.58%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 45,529,332	29.48%	\$ 41,337,136	29.36%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 2,562,463	26.16%	\$ 2,439,988	27.32%
County Administration	9,699,092	9,699,092	2,291,433	23.63%	1,984,600	28.68%
Financial Services	12,445,471	12,445,471	3,396,639	27.29%	3,290,163	28.72%
Human Resources	9,705,970	9,705,970	2,642,076	27.22%	2,000,724	22.89%
Information Technology Services	79,657,699	79,657,699	19,423,417	24.38%	16,819,373	22.58%
Law	4,411,226	4,411,226	1,272,448	28.85%	1,099,563	28.54%
Support Services	25,790,653	25,790,653	7,045,703	27.32%	6,756,881	28.32%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,931,500	2,931,500	431,884	14.73%	179,197	6.99%
Total Non-Departmental	2,935,500	2,935,500	431,884	14.71%	179,197	6.98%
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,442,206	\$ 39,066,063	25.29%	\$ 34,570,489	24.55%
Projected Net Position December 31	\$ 28,283,559	\$ 28,283,559				
Net Position as of Report Date			\$ 34,746,828			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 3,857,131	\$ 3,857,131	\$ 3,857,131			
Revenues:						
Charges for Services	\$ 4,501,101	\$ 4,501,101	\$ 1,500,367	33.33%	\$ 1,500,277	33.33%
Investment Income	212,000	212,000	114,140	53.84%	121,036	63.37%
TOTAL REVENUES	\$ 4,713,101	\$ 4,713,101	\$ 1,614,507	34.26%	\$ 1,621,313	34.56%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 751,382	19.91%	\$ 851,553	24.30%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	751,382	19.91%	851,553	24.30%
Working Capital Reserve	940,151	940,151	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 4,713,101	\$ 4,713,101	\$ 751,382	15.94%	\$ 851,553	18.15%
Projected Net Position December 31	\$ 4,797,282	\$ 4,797,282				
Net Position as of Report Date			\$ 4,720,256			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 9,884,129	\$ 9,884,129	\$ 9,884,129			
Revenues:						
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 6,052,515	39.50%	\$ 5,006,218	45.47%
Investment Income	245,500	245,500	127,178	51.80%	107,983	41.34%
Miscellaneous	343,500	343,500	466,569	135.83%	450,987	162.81%
Other Financing Sources	15,000	15,000	15,972	106.48%	9,822	-
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 6,662,234	41.83%	\$ 5,575,010	41.88%
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 4,031,059	29.80%	\$ 3,889,063	31.63%
Non-Departmental:						
Reserves - Compensation	33,000	33,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	2,211,878	2,211,878	737,293	33.33%	328,807	33.33%
Total Non-Departmental	2,247,878	2,247,878	737,293	32.80%	328,807	32.32%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	4,768,352	30.23%	4,217,870	31.69%
Working Capital Reserve	153,525	153,525	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 4,768,352	29.94%	\$ 4,217,870	31.69%
Projected Net Position December 31	\$ 10,037,654	\$ 10,037,654				
Net Position as of Report Date			\$ 11,778,011			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 56,083,886	\$ 56,083,886	\$ 56,083,886			
Revenues:						
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 31,295,825	33.16%	\$ 26,470,587	33.24%
Investment Income	1,940,000	1,940,000	708,349	36.51%	637,349	56.46%
Miscellaneous	-	-	517,329	-	449,585	-
Revenues without Use of Net Position	96,305,909	96,305,909	32,521,503	33.77%	27,557,521	34.13%
Use of Net Position	2,776,745	2,776,745	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 99,082,654	\$ 99,082,654	\$ 32,521,503	32.82%	\$ 27,557,521	33.05%
Appropriations:						
Human Resources	\$ 99,068,654	\$ 99,068,654	\$ 33,925,272	34.24%	\$ 24,747,191	29.68%
Non-Departmental:						
Reserves - Compensation	14,000	14,000	-	0.00%	-	0.00%
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 99,082,654	\$ 99,082,654	\$ 33,925,272	34.24%	\$ 24,747,191	29.68%
Projected Net Position December 31	\$ 53,307,141	\$ 53,307,141				
Net Position as of Report Date			\$ 54,680,117			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 5,239,159	\$ 5,239,159	\$ 5,239,159			
Revenues:						
Charges for Services	\$ 16,013,362	\$ 16,013,362	\$ 5,337,787	33.33%	\$ 5,166,665	33.33%
Investment Income	98,500	98,500	138,858	140.97%	76,653	65.85%
Miscellaneous	270,000	270,000	148,208	54.89%	263,211	-
TOTAL REVENUES	\$ 16,381,862	\$ 16,381,862	\$ 5,624,853	34.34%	\$ 5,506,529	35.26%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 6,795,673	43.44%	\$ 7,603,751	49.28%
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	15,654,980	15,654,980	6,795,673	43.41%	7,603,751	49.25%
Working Capital Reserve	726,882	726,882	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 16,381,862	\$ 16,381,862	\$ 6,795,673	41.48%	\$ 7,603,751	48.69%
Projected Net Position December 31	\$ 5,966,041	\$ 5,966,041				
Net Position as of Report Date			\$ 4,068,339			

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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 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 04/30/2025	Actuals YTD as of 04/30/2025	% Actual to Current Budget	Actuals YTD as of 04/30/2024	% Actual to 04/30/2024 Budget
Net Position January 1	\$ 11,103,126	\$ 11,103,126	\$ 11,103,126			
Revenues:						
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 1,000,372	33.33%	\$ 1,166,836	33.33%
Investment Income	574,500	574,500	200,706	34.94%	217,223	46.75%
Miscellaneous	-	-	-	-	39,507	-
Revenues without Use of Net Position	3,575,616	3,575,616	1,201,078	33.59%	1,423,566	35.90%
Use of Net Position	2,350,468	2,350,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,926,084	\$ 5,926,084	\$ 1,201,078	20.27%	\$ 1,423,566	24.19%
Appropriations:						
Human Resources	\$ 5,916,084	\$ 5,916,084	\$ 1,822,868	30.81%	\$ 1,597,023	27.18%
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	\$ 5,926,084	\$ 5,926,084	\$ 1,822,868	30.76%	\$ 1,597,023	27.13%
Projected Net Position December 31	\$ 8,752,658	\$ 8,752,658				
Net Position as of Report Date			\$ 10,481,336			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 4/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	9,600,000	-	27,435	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				Total: Charges for Services	-	27,435
Total: Street Lighting Fund			27,435		-	27,435
DA Special State Fund (083)						
Fines and Forfeitures	-	28,955	28,955	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - February 2025	-	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - March 2025	-	205
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - April 2025	15,852	15,852
				Total: Fines and Forfeitures	15,852	28,955
Use of Fund Balance	31,718	2,763	(28,955)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. February 2025 Correction	-	(4,034)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - March 2025	-	(205)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - April 2025	(15,852)	(15,852)
				Total: Use of Fund Balance	(15,852)	(28,955)
Total: DA Special State Fund			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	81,748	81,748	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	3,052
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	49,295
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	29,401	29,401
				Total: Fines and Forfeitures	29,401	81,748
Use of Fund Balance	334,131	252,383	(81,748)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(3,052)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	(49,295)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	(29,401)	(29,401)
				Total: Use of Fund Balance	(29,401)	(81,748)
<i>Total: Police Justice Fund</i>						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	46,788	46,788	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	13,361
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	3,162
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	100
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	28,065	28,065
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	2,100	2,100
				Total: Fines and Forfeitures	30,165	46,788
Use of Fund Balance	140,700	93,912	(46,788)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(13,361)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	(3,162)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	(100)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	(30,165)	(30,165)
				Total: Use of Fund Balance	(30,165)	(46,788)
Total: Police Special State Fund						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	280,233	280,233	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	185,631
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	45,037	45,037
				Total: Fines and Forfeitures	45,037	280,233
<i>Total: Sheriff Special Justice Fund</i>			280,233		45,037	280,233
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	-	2,351	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	510
				Total: Fines and Forfeitures	-	2,351
<i>Total: Sheriff Special State Fund</i>			2,351		-	2,351
Total Revenue Budget Adjustments			310,019		45,037	310,019

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 4/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Juvenile Court	7,866,919	10,206,919	2,340,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	1,125,000
				Indigent Defense - Remaining FY Reserves Transfer - Juvenile Court	-	1,215,000
				Total: Juvenile Court	-	2,340,000
Judiciary	40,449,669	52,824,669	12,375,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	6,000,000
				Indigent Defense - Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	6,375,000
				Total: Judiciary	-	12,375,000
Probate Court	5,115,335	5,400,335	285,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	285,000
				Total: Probate Court	-	285,000
Non-Departmental:						
Contingency	2,071,000	1,957,996	(113,004)	GCID 20250296: RP039-24, provision and implementation of a subsidy/subrecipient audit plan and professional services on an annual contract (April 1, 2025 through March 31, 2026), to Deloitte Consulting, LLP, base amount \$131,400.00. Contract to follow award. Subject to approval as to form by the Law Department. This contract is funded 13% by the U.S. Department of Housing and Urban Development.	(113,004)	(113,004)
				Total: Contingency	(113,004)	(113,004)
Reserves - Indigent Defense	15,000,000	-	(15,000,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	(7,410,000)
				Remaining FY Reserves Transfer - Juvenile Court	-	(1,215,000)
				Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	(6,375,000)
				Total: Reserves - Indigent Defense	-	(15,000,000)
Other Miscellaneous	130,000	243,004	113,004	GCID 20250296: RP039-24, provision and implementation of a subsidy/subrecipient audit plan and professional services on an annual contract (April 1, 2025 through March 31, 2026), to Deloitte Consulting, LLP, base amount \$131,400.00. Contract to follow award. Subject to approval as to form by the Law Department. This contract is funded 13% by the U.S. Department of Housing and Urban Development.	113,004	113,004
				Total: Other Miscellaneous	113,004	113,004
				Total: Non-Departmental	-	(15,000,000)
Total: General Fund						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Recorder's Court	2,385,708	2,765,708	380,000	Indigent Defense - Reserves Transfers 1st 6 months	-	190,000
				Total FY Reserves Budget Transfer	-	190,000
				Total: Recorder's Court	-	380,000
Non-Departmental:						
Other Miscellaneous	-	1,314	1,314	GCID 20250296: RP039-24, provision and implementation of a subsidy/subrecipient audit plan and professional services on an annual contract (April 1, 2025 through March 31, 2026), to Deloitte Consulting, LLP, base amount \$131,400.00. Contract to follow award. Subject to approval as to form by the Law Department. This contract is funded 13% by the U.S. Department of Housing and Urban Development.	1,314	1,314
				Total: Other Miscellaneous	1,314	1,314
Non-Departmental Police	7,251,791	6,870,477	(381,314)	Indigent Defense - Reserves Transfers 1st 6 months	-	(190,000)
				Total FY Reserves Budget Transfer	-	(190,000)
				Total FY Reserves Budget Transfer	(1,314)	(1,314)
				Total: Non-Departmental Police	(1,314)	(381,314)
				Total: Non-Departmental	-	(380,000)
Total: Police Services District Fund			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	10,363,833	10,391,268	27,435	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				Total: Transportation	-	27,435
<i>Total: Street Lighting Fund</i>			27,435		-	27,435
DA Special State Fund (083)						
Contribution to Fund Balance	-		-	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025 Correction	-	(4,034)
				Total: Contribution to Fund Balance	-	-
<i>Total: DA Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Sheriff	350,000	630,233	280,233	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	185,631
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	45,037	45,037
				Total: Sheriff Special Justice	45,037	280,233
<i>Total: Sheriff Special Justice Fund</i>			280,233		45,037	280,233
Sheriff Special State Fund (067)						
Sheriff	70,000	72,351	2,351	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	510
				Total: Sheriff Special State	-	2,351
<i>Total: Sheriff Special State Fund</i>			2,351		-	2,351
Total Appropriation Budget Adjustments			\$ 310,019		\$ 45,037	\$ 310,019