



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
AUGUST 31, 2025  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

FROM: Russell Royal  
Director of Financial Services

DATE: September 22, 2025

SUBJECT: Monthly Financial Report for the Period Ended August 31, 2025

This report, which includes unaudited information through the eighth 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:

Executive Summary	Page 2
General Fund	Page 3
Service District Funds	Page 6
Water & Sewer Operating Fund	Page 9
Administrative Support Fund	Page 10
Recurring Items	Page 11
Financial Report	Page 13
Budget Adjustments by Fund Schedule	Page 60

## EXECUTIVE SUMMARY

### Property Tax Bills

Real and personal property tax bills have been mailed and are due November 15, with the exception of the City of Grayson. Grayson tax bills are scheduled to be mailed mid-November, with a due date in mid-January. Property tax bills are available [online](#) for viewing and payment. Additional information on millage rates is available on the County's [Property Information](#) and [Service Districts Explained](#) webpages. [Click here](#) to watch a video for a better understanding of your property tax bill.

### House Bill 581

Due to the implementation of [House Bill 581](#), Property Tax Reform, there was a one month delay in property tax billing, which has temporarily impacted the timing of collections for funds which rely primarily on property tax revenues. To maintain balanced fund operations, we temporarily reversed capital contributions from the General Fund. There was also a temporary transfer from the Capital projects fund to the Fire and Emergency Medical Services District Fund to ensure adequate cash is on hand for continuity of operations. These adjustments are procedural in nature, and we anticipate revenues will normalize as property tax collections are received in the coming months.

### 2026 Budget Preparation

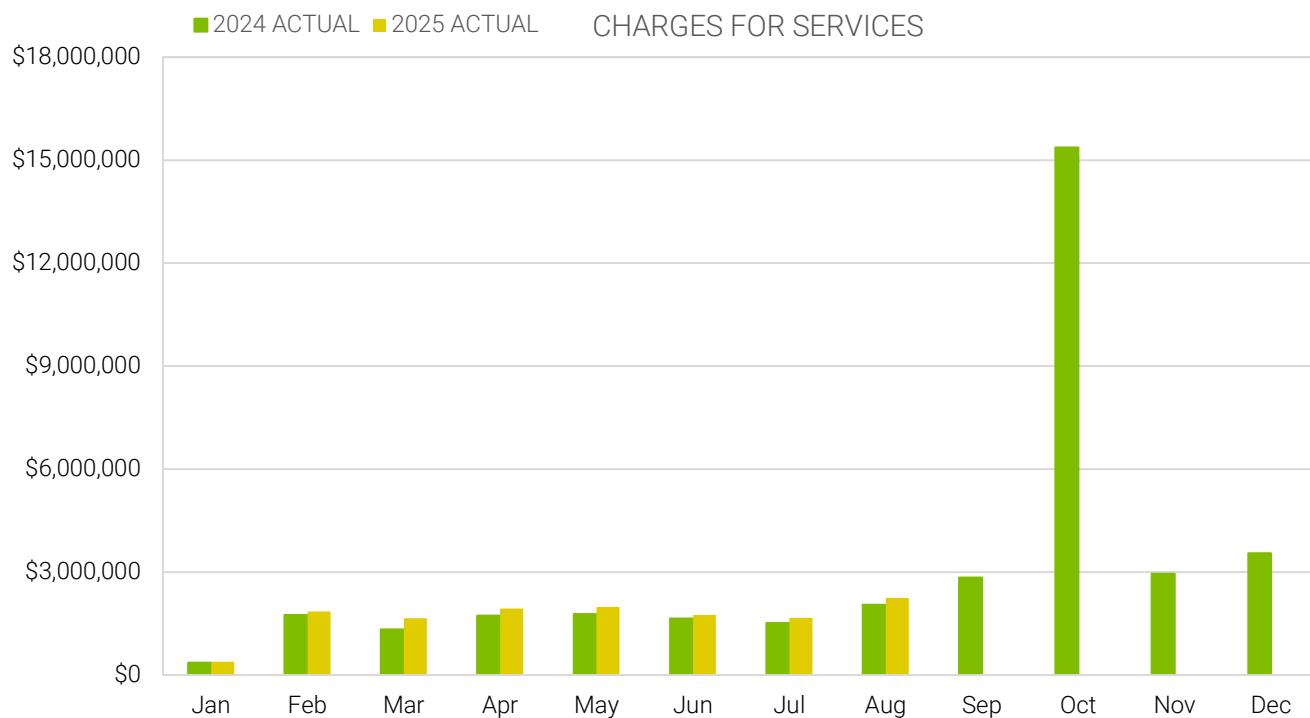
From August 6, 2025, through August 11, 2025, departments and elected officials presented their 2026 business plans to Chairwoman Nicole Love Hendrickson and the citizens review committee members for consideration. The citizens review committee includes four Gwinnett residents who were invited by the Chairwoman to make recommendations for the proposed budget. David Cuffie, Michael Park, Denise Rumbaugh, and Ronald S. Skeete all returned to lend their expertise. Business plan presentations have been recorded and are available on the County website's [2026 Budget Review Meetings](#) page.

The Chairwoman's proposed 2026 budget will be made available to the public and news media when it is presented to the commissioners in November. A public hearing on the budget will be held on December 2, 2025. By County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

## GENERAL FUND (PAGE 12)

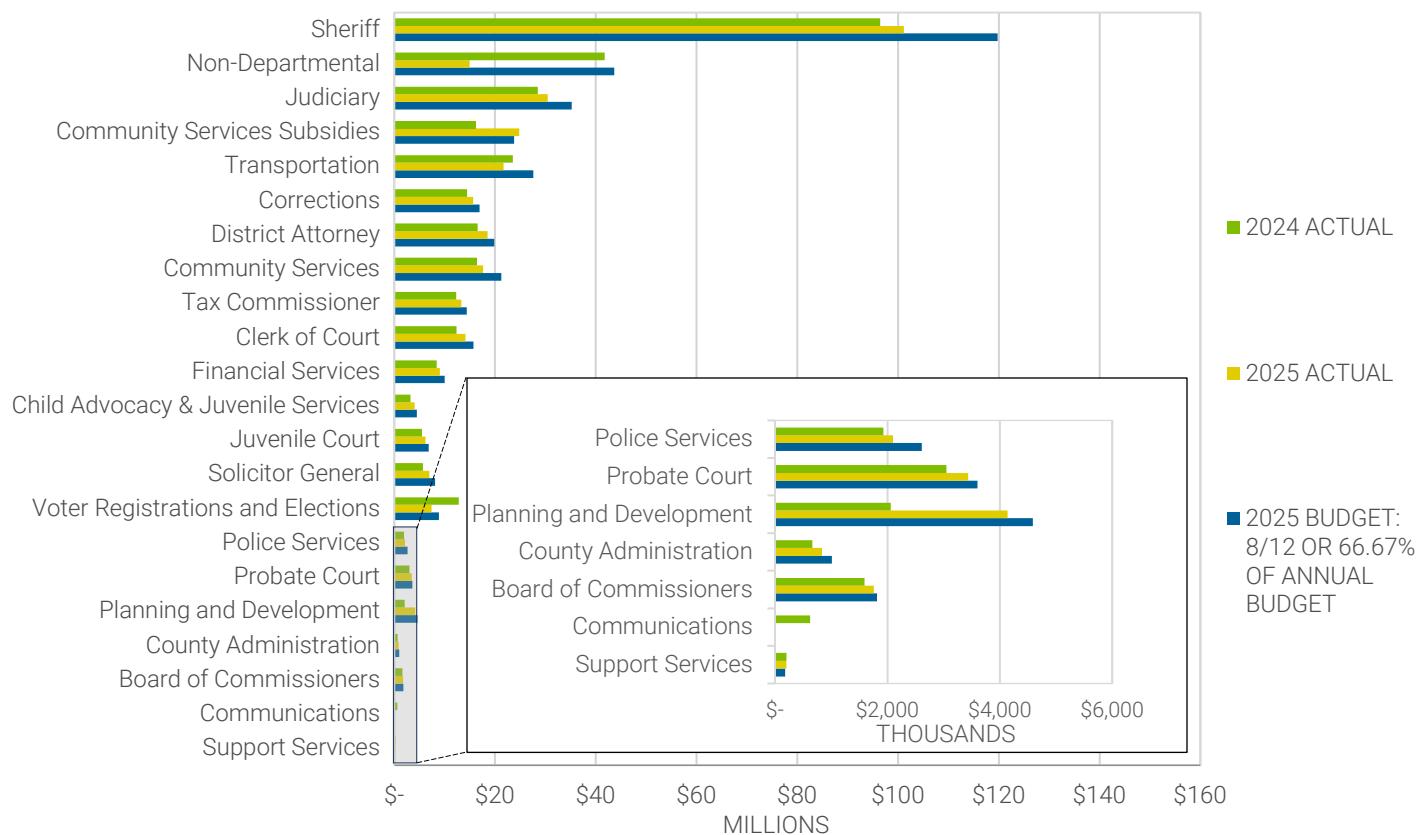
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community 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. The main sources of revenue in this category are tax commissions related to property taxes, judicial services, and school and summer youth programs.



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 August are up approximately \$1.3 million or 11 percent, when compared to the same time last year. This is primarily due to a rise in civil court case filings.

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



Sheriff expenses are approximately \$4.7 million higher compared to last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 294 in 2024 to 236 in 2025. Although expenses are up, they are under budget by approximately \$18.6 million, or 16 percent, due to underutilization in personnel, industrial supplies, license support agreements, and industrial repairs and maintenance.

Non-Departmental expenses are approximately \$26.8 million lower in comparison to 2024. This is primarily due to the temporary reversal of capital contributions from the General Fund as discussed on page 2. Additionally, expenses decreased due to the planned reduction in contributions to local transit following the discontinuation of the commuter bus service. Non-Departmental expenses are also under budget by approximately \$29.0 million, primarily due to the reversal of capital contributions.

Judiciary expenses are approximately \$1.9 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 \$4.8 million, or 14 percent, primarily due to a change in the budgeting process for indigent defense, court reporters, and interpreters. Additionally, they are under budget in personnel due to vacancies, which have increased from 3 vacant positions in 2024 to 9 in 2025.

Community Services Subsidies are approximately \$8.6 million higher than last year, primarily due to increases to subsidies including Libraries and the Board of Health. Additionally, they are over budget by approximately \$983,000 primarily due to the third quarterly Library subsidy payment being made earlier this year than last year.

Transportation expenses are approximately \$1.8 million lower in comparison to 2024. This is primarily due to underutilization in road services for landscaping and curb servicing contracts. However, this decrease in

expenses is partially offset by an increase in personnel services. Transportation is under budget by approximately \$5.9 million primarily in road services and contributions to capital for vehicle replacements.

Clerk of Court expenses are approximately \$1.8 million higher than last year, primarily due to professional services and personnel costs. The increase in personnel costs is related to pay-for-performance, market adjustments, and new positions. Additionally, they are under budget primarily due to personnel vacancies, which have increased from 3 vacant positions in 2024 to 14 in 2025.

Voter Registrations and Elections expenses are approximately \$5.4 million lower in comparison to 2024, due to 2024 being an election year. Additionally, current expenses are under budget by approximately \$1.5 million, or 17 percent, due to the Municipal General/Special Elections for Georgia Public Service Commissioner to be held in November 2025.

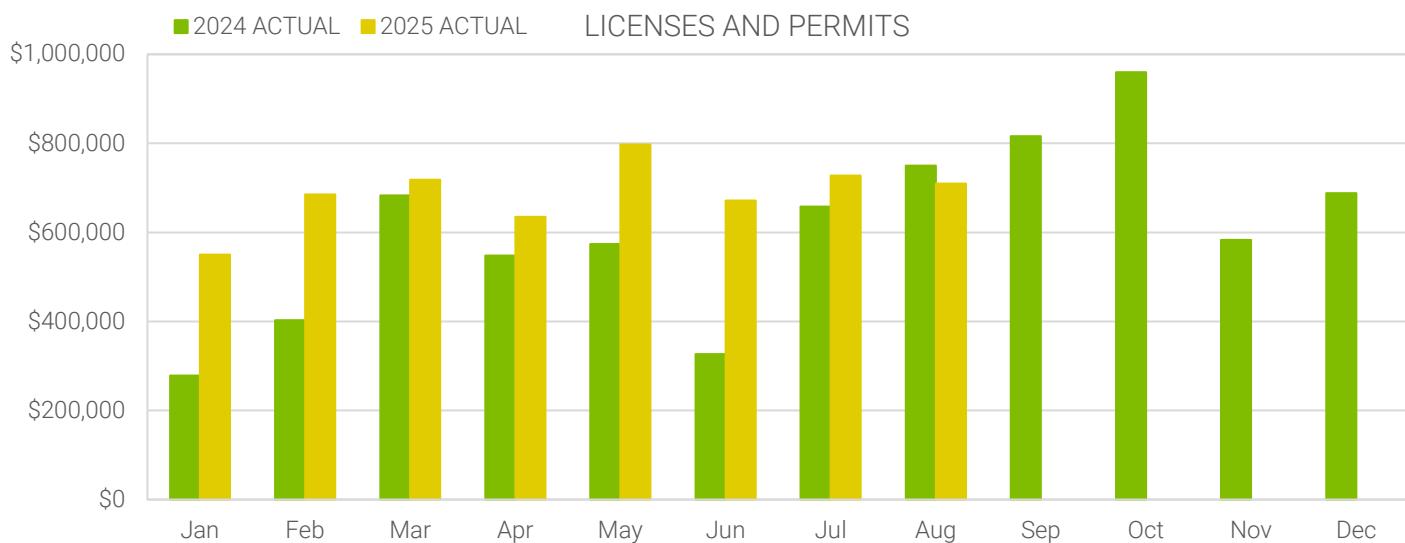
Communications has no current year expenses due to the transition of the Community Outreach Division to Community Services in January 2025.

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

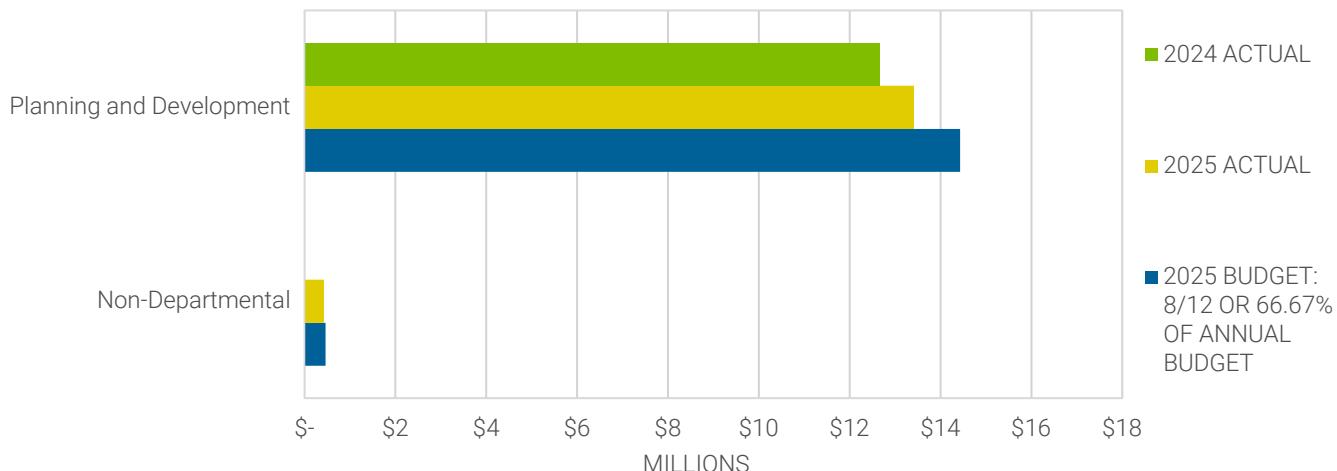
## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Development and Enforcement Services District fund 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 \$1.3 million. 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.



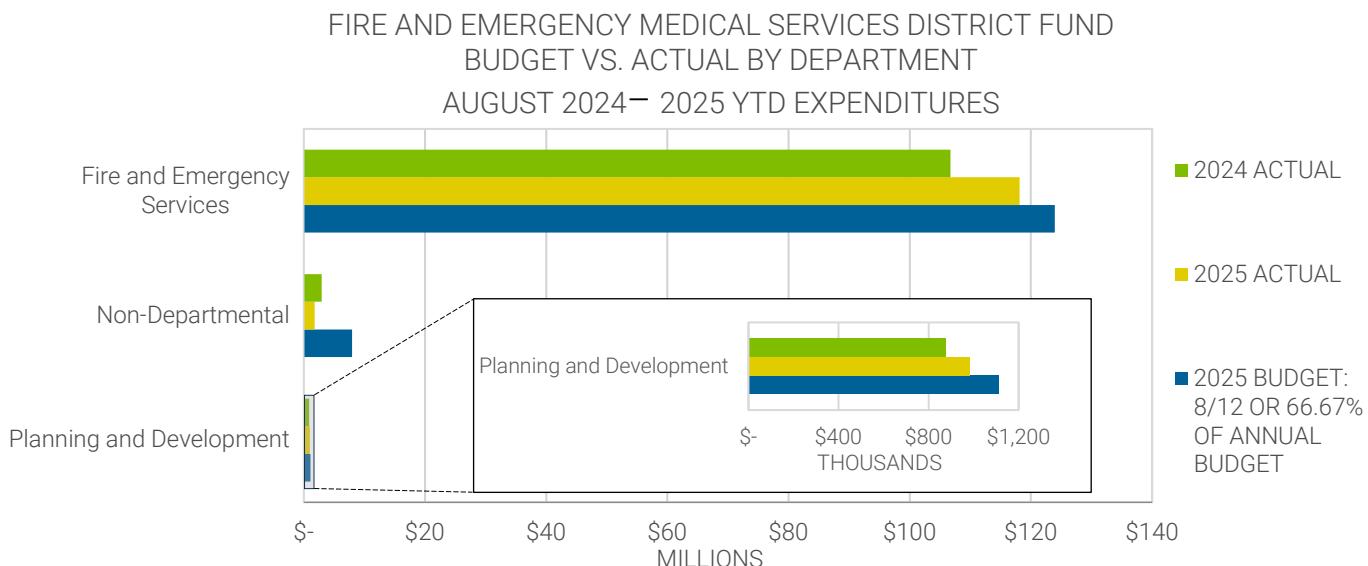
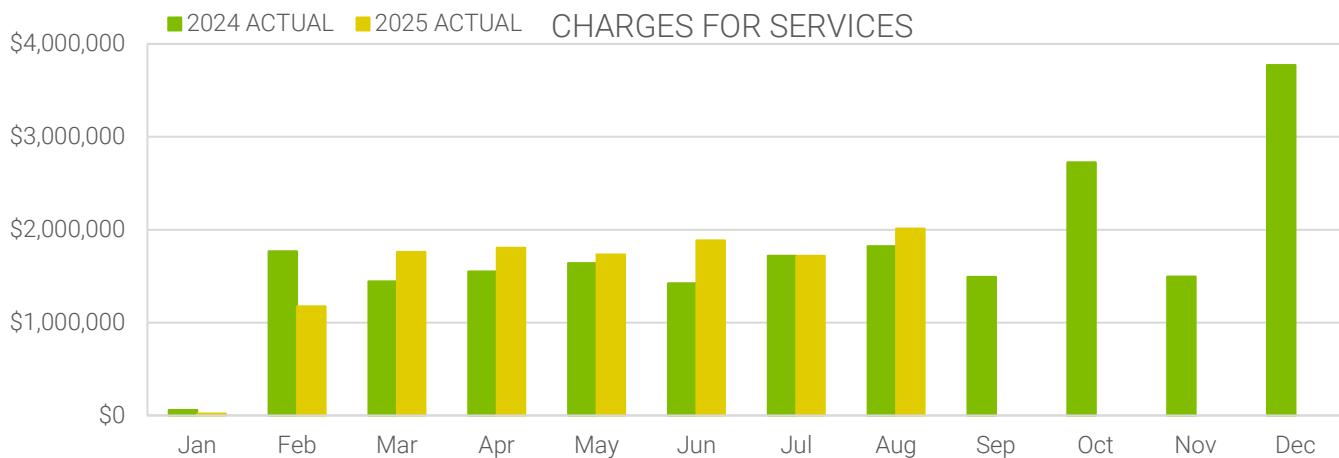
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
AUGUST 2024– 2025 YTD EXPENDITURES



## 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. Charges for Services revenue, which primarily consists of ambulance fees, is up approximately \$692,000 when compared to last year. This is mainly attributed to an increase in ambulance transports in 2025.

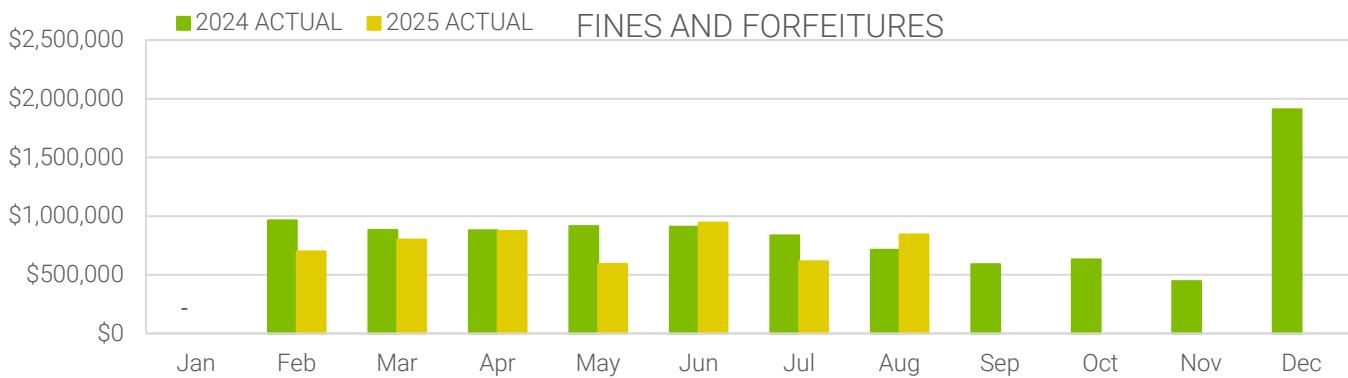


Fire and Emergency Services expenses are approximately \$11.4 million higher than last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 138 in 2024 to 33 in 2025.

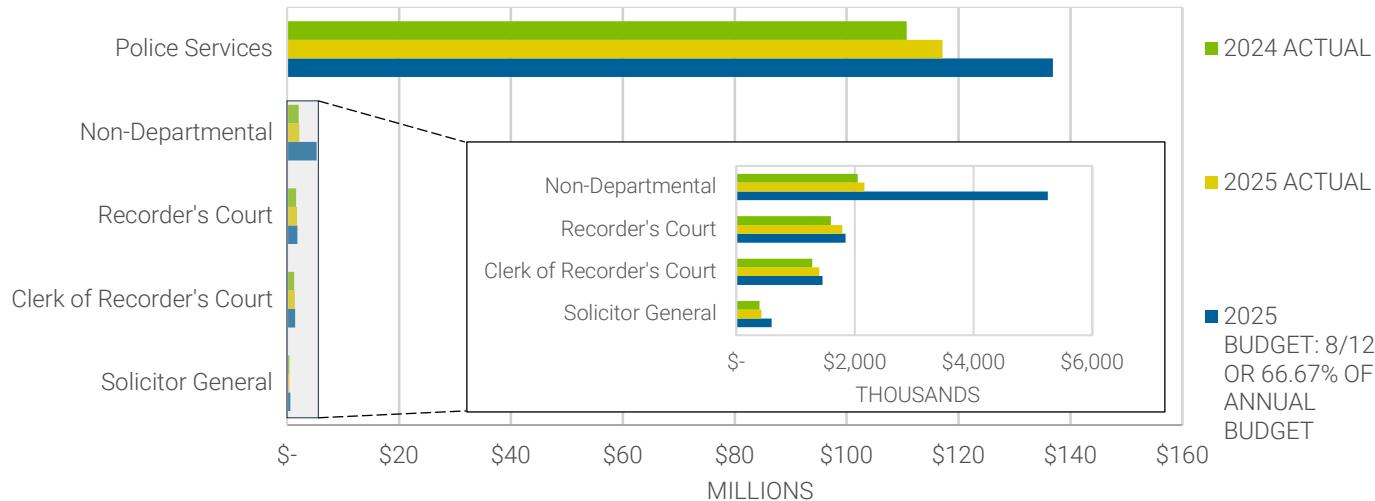
## POLICE SERVICES DISTRICT FUND (PAGE 17)

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 August is down approximately \$735,000, or 12 percent, compared to the same period last year. This is primarily due to a decrease in citations, which reflects the effectiveness of the school zone automated speed detection program and indicates safer driving habits.



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

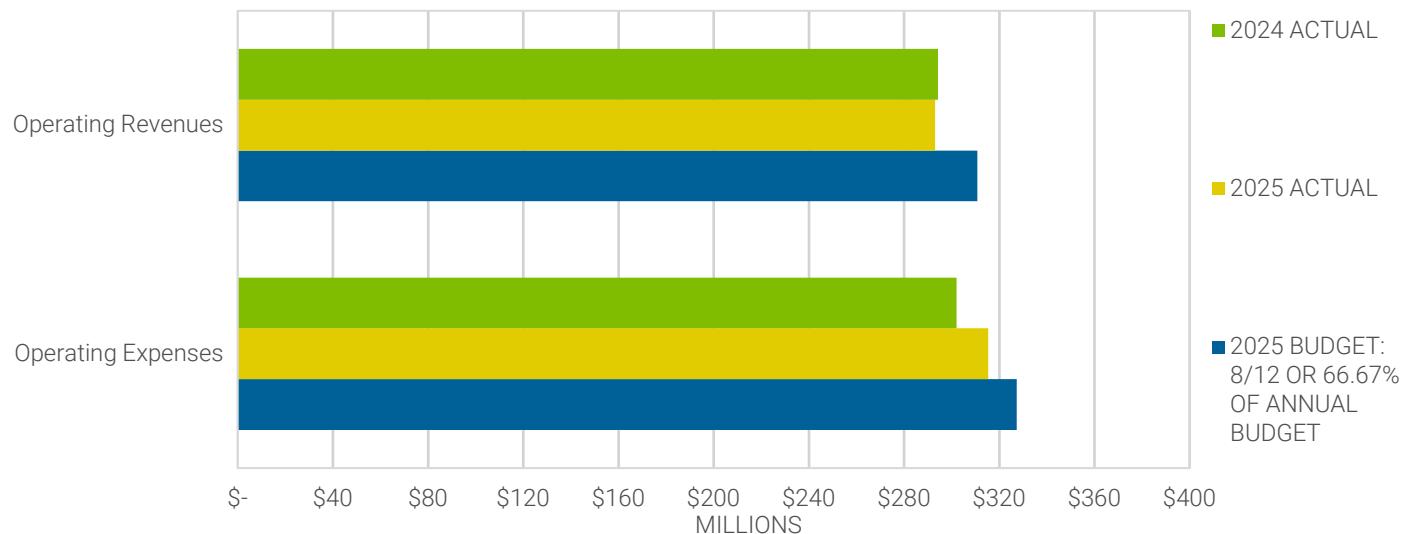


Police Services expenses are approximately \$6.4 million, or 6 percent, higher than the prior year primarily due to increased personnel costs related to reduced vacancies, pay-for-performance, and market adjustments. Vacant positions decreased from 253 positions in 2024 to 207 positions in 2025. Additionally, expenses are higher than the prior year due to an increase in uniform supplies, police equipment, and the license support agreement for body cameras. However, Police is under budget by approximately \$19.7 million due to underutilization in personnel and professional services, as well as a pause in contributions to capital funds for vehicle replacements.

## WATER & SEWER OPERATING FUND (PAGE 52)

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

### WATER AND SEWER OPERATING FUND AUGUST 2024– 2025 YTD REVENUES AND EXPENSES



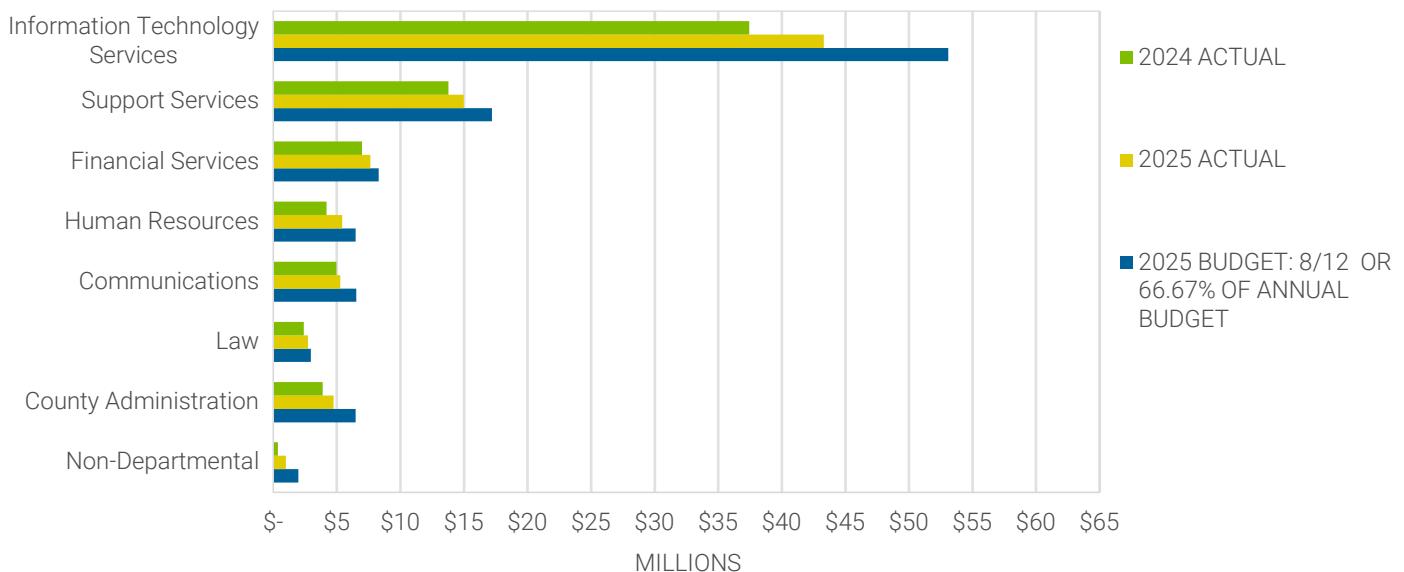
Year-to-date Water and Sewer Operating Fund revenues are down \$1.2 million compared to last year. This is primarily attributable to a decrease in the number of residential and commercial water meter permits issued. The decrease is partially offset by revenue from the water and sewer rate increase that took effect in January.

Year-to-date, Water and Sewer expenses are up approximately \$13.3 million, or 4.4 percent, compared to last year. The increase is primarily due to an increase in professional services, personnel costs, and capital contributions. However, expenses in the Water and Sewer Operating Fund are approximately \$11.9 million under budget primarily due to underutilization in areas such as industrial repairs, professional services, personnel services, and chemicals.

## 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  
AUGUST 2024– 2025 YTD EXPENSES

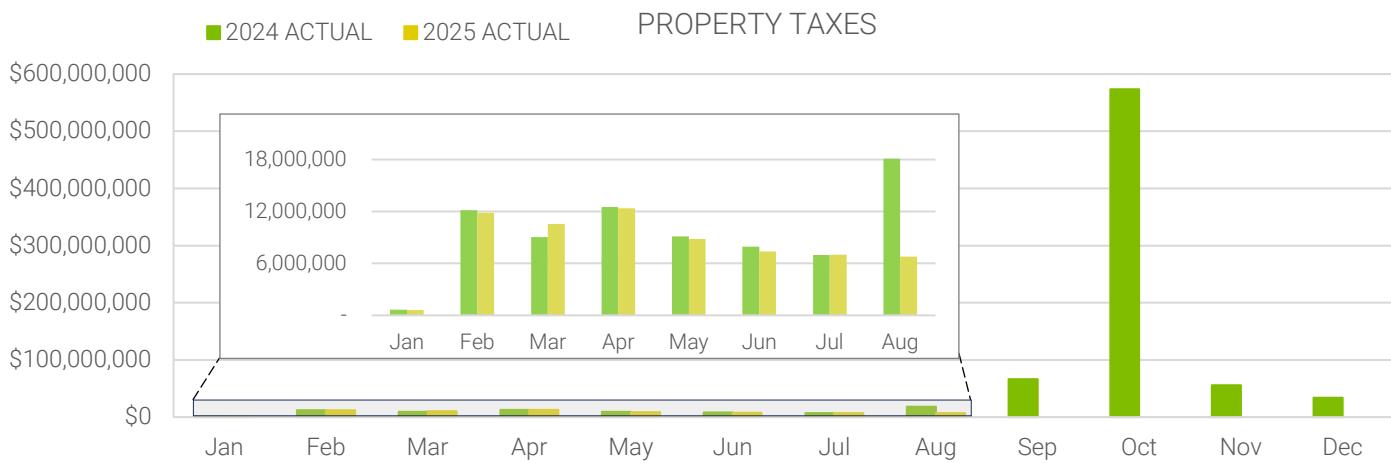


Information Technology Services expenses for August are up approximately \$5.9 million, or 16 percent, compared to last year. This is primarily due to increases in computer supplies and license support agreements. However, expenses are approximately \$9.8 million under budget. This variance is primarily attributable to lower expenses in areas such as license support agreements, technological outsourced services, and personnel services.

## 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. 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 August are down approximately \$11.1 million when compared to the same time last year mainly due to the delay in 2025 property tax bills, as discussed on page 2. Property tax bills are due November 15 this year, and therefore, higher collections are anticipated in the month of November.

### Tax Digest Adjustment

In August, the Board of Assessors approved adjustments to the tax digest that resulted in a net decrease of approximately \$9.5 million for tax years 2000 through 2024. These adjustments include a net increase of approximately \$47,000 in real property assessed values and a net decrease of approximately \$9.6 million in personal property assessed values. The majority of the adjustments are from deactivated personal property accounts.

### Investment Income

Short-term interest rates dropped late in 2024 due to rate cuts by the Federal Reserve Bank, and short-term investments are earning less income compared to 2024 as a result. Tax-related funds have a higher allocation to short-term investments and are experiencing a more significant drop in investment income compared to other funds. Some funds also saw an impact to investment revenue due to a decrease in total deposits available to invest. Across all funds, investment revenue is down \$2.7 million year-over-year. However, year-to-date revenue is trending ahead of budget in most funds because rate cuts were anticipated and were incorporated into 2025 budgets.

### Street Lighting Fund

The Street Lighting Fund temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees are collected with property tax bills.

## **Contributions to Capital**

Contributions to Capital for the General, Fire, Police, Recreation, and Stormwater funds have been temporarily paused until the fourth quarter when property tax revenue is collected.

# 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 08/31/2025		Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1		\$ 226,205,300	\$ 226,205,300	\$ 226,205,300			
Revenues:							
Taxes	\$ 500,486,112	\$ 500,486,112	\$ 82,065,649	16.40%	\$ 90,061,867	19.70%	
Licenses and Permits	5,385,122	5,385,122	1,986,637	36.89%	2,167,425	41.05%	
Intergovernmental	4,145,474	4,145,474	2,854,252	68.85%	2,663,834	64.00%	
Charges for Services	38,882,231	38,882,231	13,458,194	34.61%	12,150,635	35.06%	
Fines and Forfeitures	3,094,270	3,094,270	1,872,861	60.53%	2,047,264	65.04%	
Investment Income	5,908,000	5,908,000	3,754,193	63.54%	5,042,865	104.49%	
Contributions and Donations	108,650	108,650	13,308	12.25%	9,445	8.91%	
Miscellaneous	2,021,279	2,021,279	1,980,576	97.99%	2,069,719	112.85%	
Other Financing Sources	-	-	198,297	-	18,410	-	
Revenues without Use of Fund Balance	\$ 560,031,138	\$ 560,031,138	\$ 108,183,967	19.32%	\$ 116,231,464	22.74%	
Use of Fund Balance	25,308,640	25,308,640	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 585,339,778</b>	<b>\$ 585,339,778</b>	<b>\$ 108,183,967</b>	<b>18.48%</b>	<b>\$ 116,231,464</b>	<b>21.12%</b>	
Appropriations:							
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 1,759,451	64.57%	\$ 1,593,755	64.32%	
Communications	-	-	-	-	624,415	51.35%	
County Administration	1,519,864	1,519,864	833,154	54.82%	663,469	44.30%	
Financial Services	14,979,047	14,979,047	9,034,979	60.32%	8,394,341	60.01%	
Tax Commissioner	21,564,614	21,564,614	13,305,840	61.70%	12,293,580	62.63%	
Transportation	41,404,644	41,404,644	21,704,614	52.42%	23,528,147	61.26%	
Planning and Development	6,883,534	6,883,534	4,138,558	60.12%	2,060,367	50.80%	
Police Services	3,919,979	3,919,979	2,102,152	53.63%	1,929,521	46.65%	
Corrections	25,375,381	25,375,381	15,643,740	61.65%	14,476,335	59.43%	
Community Services	31,879,764	31,879,764	17,618,880	55.27%	16,416,661	59.30%	
Community Services Subsidies:							
Atlanta Regional Commission	1,216,534	1,216,534	912,401	75.00%	898,991	69.39%	
Board of Health	3,345,000	3,345,000	1,672,500	50.00%	1,250,000	50.00%	
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%	
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	-	0.00%	
Food Insecurity	150,000	150,000	15,394	10.26%	6,654	4.44%	
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%	
Healthcare Initiative	650,000	650,000	550,000	84.62%	-	0.00%	
Homelessness Prevention	1,012,300	1,012,300	506,150	50.00%	446,493	89.30%	
Library In-House Services	1,352,184	1,352,184	564,732	41.76%	546,332	41.38%	
Library Subsidy	25,619,802	25,619,802	19,214,852	75.00%	12,209,901	50.00%	
Mental Health	1,443,341	1,443,341	721,671	50.00%	721,671	50.00%	
<b>Total Community Services Subsidies</b>	<b>35,692,245</b>	<b>35,692,245</b>	<b>24,778,079</b>	<b>69.42%</b>	<b>16,204,942</b>	<b>48.98%</b>	
Voter Registrations and Elections	13,321,547	13,321,547	7,385,451	55.44%	12,780,445	57.26%	
Juvenile Court	7,866,919	10,206,919	6,191,614	60.66%	5,490,799	61.99%	

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Child Advocacy & Juvenile Services	6,693,787	6,693,787	4,003,354	59.81%	3,226,140	57.04%
Sheriff	179,652,962	179,652,962	101,177,302	56.32%	96,456,770	58.80%
Clerk of Court	23,623,860	23,623,860	14,144,803	59.88%	12,381,409	58.68%
Judiciary	40,449,669	52,824,669	30,437,047	57.62%	28,499,196	67.05%
Probate Court	5,115,335	5,400,335	3,434,904	63.61%	3,047,880	64.18%
District Attorney	29,771,110	29,771,110	18,493,674	62.12%	16,519,626	62.39%
Solicitor General	12,167,072	12,167,072	6,926,659	56.93%	5,704,835	54.38%
Support Services	272,500	272,500	205,647	75.47%	201,546	75.06%
Non-Departmental:						
Contingency	2,071,000	1,957,996	-	0.00%	-	0.00%
Contribution to Airport	116,750	116,750	77,833	66.67%	16,667	66.67%
Contribution to Capital	38,601,436	38,601,436	-	0.00%	25,054,689	66.67%
Contribution to Local Transit	14,800,000	14,800,000	9,866,409	66.66%	11,734,667	66.67%
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	1,201,840	50.32%	1,163,115	57.94%
Partnership Gwinnett	500,000	500,000	300,000	60.00%	400,000	80.00%
Pauper Burial	150,000	150,000	80,200	53.47%	72,800	41.60%
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	2,168,695	58.84%	2,066,738	61.83%
Other Governmental Agencies	160,000	160,000	82,583	51.61%	84,003	52.50%
Other Miscellaneous	130,000	243,004	75,998	31.27%	62,056	47.74%
Total Non-Departmental	80,460,977	65,460,977	14,973,558	22.87%	41,774,735	57.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 585,339,778</b>	<b>\$ 585,339,778</b>	<b>\$ 318,293,460</b>	<b>54.38%</b>	<b>\$ 324,268,914</b>	<b>58.93%</b>
Projected Fund Balance December 31	<b>\$ 200,896,660</b>	<b>\$ 200,896,660</b>				
Fund Balance as of Report Date			<b>\$ 16,095,807</b>			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443				
Revenues:							
Taxes	\$ 13,482,531	\$ 13,482,531	\$ 420,286	3.12%	\$ 609,171	5.05%	
Licenses and Permits	7,600,000	7,600,000	5,494,103	72.29%	4,220,445	85.59%	
Intergovernmental	48,427	48,427	38,392	79.28%	39,173	79.94%	
Charges for Services	950,000	950,000	519,217	54.65%	600,419	55.55%	
Investment Income	485,500	485,500	279,301	57.53%	414,098	138.77%	
Miscellaneous	-	-	51,683	-	13,768	-	
<b>TOTAL REVENUES</b>	<b>\$ 22,566,458</b>	<b>\$ 22,566,458</b>	<b>\$ 6,802,982</b>	<b>30.15%</b>	<b>\$ 5,897,074</b>	<b>25.60%</b>	
Appropriations:							
Planning and Development	\$ 21,492,316	\$ 21,648,138	\$ 13,416,163	61.97%	\$ 12,670,572	55.34%	
Non-Departmental:							
Reserves - Compensation	127,000	21,178	-	0.00%	-	0.00%	
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%	
Non-Departmental D&E	709,417	659,417	425,611	64.54%	-	0.00%	
<b>Total Non-Departmental</b>	<b>843,417</b>	<b>687,595</b>	<b>425,611</b>	<b>61.90%</b>	<b>-</b>	<b>0.00%</b>	
Appropriations without Contribution to Fund Balance	22,335,733	22,335,733	13,841,774	61.97%	12,670,572	55.01%	
Contribution to Fund Balance	230,725	230,725	-	0.00%	-	-	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,566,458</b>	<b>\$ 22,566,458</b>	<b>\$ 13,841,774</b>	<b>61.34%</b>	<b>\$ 12,670,572</b>	<b>55.01%</b>	
Projected Fund Balance December 31	\$ 13,779,168	\$ 13,779,168					
Fund Balance as of Report Date			\$ 6,509,651				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
<b>Revenues:</b>						
Taxes	\$ 180,812,616	\$ 180,812,616	\$ 5,960,388	3.30%	\$ 8,398,314	5.14%
Licenses and Permits	1,000,000	1,000,000	664,051	66.41%	717,829	63.50%
Intergovernmental	623,617	682,356	590,648	86.56%	537,194	80.55%
Charges for Services	18,117,690	18,117,690	12,114,256	66.86%	11,421,729	66.92%
Investment Income	1,656,000	1,656,000	1,373,876	82.96%	2,029,122	136.89%
Contributions and Donations	1,000	1,000	1,740	174.00%	11,165	111.65%
Miscellaneous	1,000	1,000	384,820	38,482.00%	106,096	3,536.53%
Other Financing Sources	-	-	13,000,000	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 202,211,923</b>	<b>\$ 202,270,662</b>	<b>\$ 34,089,779</b>	<b>16.85%</b>	<b>\$ 23,221,449</b>	<b>12.63%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 983,250	58.85%	\$ 877,594	59.48%
Fire and Emergency Services	185,929,900	185,929,900	118,119,155	63.53%	106,733,782	60.44%
<b>Non-Departmental:</b>						
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%	2,927,197	61.14%
<b>Total Non-Departmental</b>	<b>11,983,815</b>	<b>11,983,815</b>	<b>1,784,969</b>	<b>14.89%</b>	<b>2,927,197</b>	<b>52.15%</b>
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	120,887,374	60.57%	110,538,573	60.18%
Contribution to Fund Balance	2,627,393	2,686,132	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 202,211,923</b>	<b>\$ 202,270,662</b>	<b>\$ 120,887,374</b>	<b>59.77%</b>	<b>\$ 110,538,573</b>	<b>60.13%</b>
Projected Fund Balance December 31	\$ 98,890,691	\$ 98,949,430				
Fund Balance as of Report Date			\$ 9,465,703			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 12,199	78.70%	\$ 17,677	91.12%
Revenues without Use of Fund Balance	\$ 15,500	\$ 15,500	\$ 12,199	78.70%	\$ 17,677	91.12%
Use of Fund Balance	\$ 81,681	\$ 81,681	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 97,181	\$ 97,181	\$ 12,199	12.55%	\$ 17,677	18.87%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 90,750	93.38%	\$ 82,666	88.23%
TOTAL APPROPRIATIONS	\$ 97,181	\$ 97,181	\$ 90,750	93.38%	\$ 82,666	88.23%
Projected Fund Balance December 31	\$ 344,802	\$ 344,802				
Fund Balance as of Report Date			\$ 347,932			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Police Services District Fund (106)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 122,933,638	\$ 122,933,638	\$ 122,933,638				
Revenues:							
Taxes	\$ 133,550,439	\$ 133,550,439	\$ 4,332,151	3.24%	\$ 6,133,924	5.13%	
Insurance Premium Taxes	62,310,140	62,310,140	-	0.00%	-	0.00%	
Intergovernmental	294,513	294,513	399,849	135.77%	371,328	124.61%	
Charges for Services	1,110,480	1,110,480	656,182	59.09%	691,356	60.38%	
Fines and Forfeitures	10,413,542	10,413,542	5,365,868	51.53%	6,101,130	46.77%	
Investment Income	2,393,000	2,393,000	1,974,819	82.52%	2,511,161	132.34%	
Miscellaneous	459,063	460,813	542,815	117.80%	325,075	72.85%	
Revenues without Use of Fund Balance	210,531,177	210,532,927	13,271,684	6.30%	16,133,974	8.21%	
Use of Fund Balance	8,457,572	8,455,822	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 218,988,749</b>	<b>\$ 218,988,749</b>	<b>\$ 13,271,684</b>	<b>6.06%</b>	<b>\$ 16,133,974</b>	<b>8.11%</b>	
Appropriations:							
Police Services	\$ 205,272,456	\$ 205,272,456	\$ 117,155,942	57.07%	\$ 110,733,389	58.63%	
Recorder's Court	2,385,708	2,765,708	1,788,110	64.65%	1,595,081	66.25%	
Solicitor General	893,673	893,673	425,101	47.57%	390,062	44.95%	
Clerk of Recorder's Court	2,180,121	2,180,121	1,398,846	64.16%	1,281,156	62.73%	
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	2,158,097	31.41%	2,047,723	53.02%	
<b>Total Non-Departmental</b>	<b>8,256,791</b>	<b>7,876,791</b>	<b>2,158,097</b>	<b>27.40%</b>	<b>2,047,723</b>	<b>42.57%</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 218,988,749</b>	<b>\$ 218,988,749</b>	<b>\$ 122,926,095</b>	<b>56.13%</b>	<b>\$ 116,047,412</b>	<b>58.31%</b>	
Projected Fund Balance December 31	\$ 114,476,066	\$ 114,477,816					
Fund Balance as of Report Date			\$ 13,279,228				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Recreation Fund (105)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025		Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1		\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:							
Taxes	\$ 58,692,405	\$ 58,692,405	\$ 1,873,607	3.19%	\$ 2,616,918	5.07%	
Intergovernmental	194,695	194,695	294,690	151.36%	406,156	206.17%	
Charges for Services	5,086,719	5,086,719	4,001,182	78.66%	3,451,943	79.19%	
Investment Income	657,500	657,500	460,696	70.07%	620,051	87.57%	
Contributions and Donations	7,500	7,500	3,600	48.00%	365	1.25%	
Miscellaneous	2,902,684	2,902,684	2,296,522	79.12%	2,099,782	77.78%	
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 67,563,433</b>	<b>\$ 67,563,433</b>	<b>\$ 8,930,297</b>	<b>13.22%</b>	<b>\$ 9,195,215</b>	<b>15.42%</b>	
Appropriations:							
Community Services	\$ -	\$ -	\$ -	-	\$ 34,482,200	61.41%	
Parks and Recreation	60,436,324	60,436,324	34,768,932	57.53%	-	-	
Support Services	52,110	52,110	29,920	57.42%	28,955	62.75%	
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	-	0.00%	523,485	49.75%	
<b>Total Non-Departmental</b>	<b>1,277,496</b>	<b>1,277,496</b>	<b>-</b>	<b>0.00%</b>	<b>523,485</b>	<b>44.39%</b>	
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	34,798,852	56.34%	35,034,640	61.06%	
Contribution to Fund Balance	5,797,503	5,797,503	-	0.00%	-	0.00%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,563,433</b>	<b>\$ 67,563,433</b>	<b>\$ 34,798,852</b>	<b>51.51%</b>	<b>\$ 35,034,640</b>	<b>58.76%</b>	
Projected Fund Balance December 31		\$ 34,305,806	\$ 34,305,806				
Fund Balance as of Report Date				\$ 2,639,748			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Economic Development Tax Fund (160)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490				
Revenues:							
Taxes	\$ 17,028,416	\$ 17,028,416	\$ 571,776	3.36%	\$ 794,474	5.46%	
Intergovernmental	58,310	58,310	49,971	85.70%	47,219	80.03%	
Investment Income	157,500	157,500	341,475	216.81%	478,628	246.72%	
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 963,222</u>	5.59%	<u>\$ 1,320,321</u>	6.26%	
Appropriations:							
Non-Departmental:							
Development Authority Activity	\$ 16,302,876	\$ 16,302,876	\$ 4,835,385	29.66%	\$ 9,307,787	44.13%	
Total Non-Departmental	<u>\$ 16,302,876</u>	<u>\$ 16,302,876</u>	<u>\$ 4,835,385</u>	29.66%	<u>\$ 9,307,787</u>	44.13%	
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	4,835,385	29.66%	9,307,787	44.13%	
Contribution to Fund Balance	941,350	941,350	-	0.00%	-	-	
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 4,835,385</u>	28.04%	<u>\$ 9,307,787</u>	44.13%	
Projected Fund Balance December 31	\$ 15,731,840	\$ 15,731,840					
Fund Balance as of Report Date			\$ 10,918,327				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 102,484	-	\$ 306,676	-
Investment Income	287,000	287,000	290,500	101.22%	246,683	128.34%
Miscellaneous	-	-	10,000	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 287,000</b>	<b>\$ 287,000</b>	<b>\$ 402,984</b>	<b>140.41%</b>	<b>\$ 553,359</b>	<b>287.90%</b>
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 287,000</b>	<b>\$ 287,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 10,781</b>	<b>5.61%</b>
Projected Fund Balance December 31	\$ 11,481,512	\$ 11,481,512				
Fund Balance as of Report Date			\$ 11,697,496			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 177,336	-	\$ 139,328	-
Investment Income	258,000	258,000	275,024	106.60%	243,632	133.39%
TOTAL REVENUES	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ 452,360</u>	<u>175.33%</u>	<u>\$ 382,960</u>	<u>209.67%</u>
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>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	\$ 11,165,979	\$ 11,165,979				
Fund Balance as of Report Date			\$ 11,460,339			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 614,948	-	\$ 479,461	-
Investment Income	927,500	927,500	846,066	91.22%	796,574	105.45%
TOTAL REVENUES	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ 1,461,014</u>	<u>157.52%</u>	<u>\$ 1,276,035</u>	<u>168.92%</u>
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>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	\$ 34,463,506	\$ 34,463,506				
Fund Balance as of Report Date			\$ 35,097,020			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 61,079	-	\$ 58,505	-
Investment Income	101,500	101,500	104,976	103.42%	80,806	141.49%
TOTAL REVENUES	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ 166,055</u>	<u>163.60%</u>	<u>\$ 139,311</u>	<u>139.31%</u>
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>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	\$ 4,117,274	\$ 4,117,274				
Fund Balance as of Report Date			\$ 4,281,829			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Park Place TAD Fund (163)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 97,503	-	\$ 41,401	-
Investment Income	178,000	178,000	198,457	111.49%	158,467	108.36%
TOTAL REVENUES	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 295,960</u>	<u>166.27%</u>	<u>\$ 199,868</u>	<u>136.67%</u>
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>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	\$ 7,900,658	\$ 7,900,658				
Fund Balance as of Report Date			\$ 8,118,618			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Fund (166)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 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	99,268	40.94%	141,566	127.39%
Revenues without Use of Fund Balance	242,500	242,500	503,772	207.74%	179,846	161.84%
Use of Fund Balance	2,492,325	2,492,325	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,734,825</b>	<b>\$ 2,734,825</b>	<b>\$ 503,772</b>	<b>18.42%</b>	<b>\$ 179,846</b>	<b>7.17%</b>
Appropriations:						
Planning and Development	\$ 2,734,825	\$ 2,734,825	\$ 5,000	0.18%	\$ 1,096,509	43.69%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,734,825</b>	<b>\$ 2,734,825</b>	<b>\$ 5,000</b>	<b>0.18%</b>	<b>\$ 1,096,509</b>	<b>43.69%</b>
Projected Fund Balance December 31	\$ 4,330,379	\$ 4,330,379				
Fund Balance as of Report Date			\$ 7,321,476			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 139,777	-	\$ 138,536	-
Other Financing Sources	\$ 2,726,525	\$ 2,726,525	\$ -	0.00%	\$ 1,092,186	43.66%
TOTAL REVENUES	\$ 2,726,525	\$ 2,726,525	\$ 139,777	5.13%	\$ 1,230,722	49.20%
Appropriations:						
Debt Service	\$ 2,726,525	\$ 2,726,525	\$ 1,475,763	54.13%	\$ 1,250,763	50.00%
TOTAL APPROPRIATIONS	\$ 2,726,525	\$ 2,726,525	\$ 1,475,763	54.13%	\$ 1,250,763	50.00%
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Fund Balance as of Report Date			\$ 249,480			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Speed Hump Fund (003)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406				
Revenues:							
Charges for Services	\$ 150,000	\$ 150,000	\$ 2,936	1.96%	\$ 6,316	3.95%	
Investment Income	12,000	12,000	8,687	72.39%	16,292	65.13%	
Miscellaneous	-	-	413	-	95	-	
Revenues without Use of Fund Balance	162,000	162,000	12,036	7.43%	22,703	12.27%	
Use of Fund Balance	209,305	209,305	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 371,305</b>	<b>\$ 371,305</b>	<b>\$ 12,036</b>	<b>3.24%</b>	<b>\$ 22,703</b>	<b>4.91%</b>	
Appropriations:							
Transportation	\$ 371,305	\$ 371,305	\$ 81,468	21.94%	\$ 242,816	52.48%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 371,305</b>	<b>\$ 371,305</b>	<b>\$ 81,468</b>	<b>21.94%</b>	<b>\$ 242,816</b>	<b>52.48%</b>	
Projected Fund Balance December 31	\$ 103,101	\$ 103,101					
Fund Balance as of Report Date			\$ 242,974				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Street Lighting Fund (002)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482				
Revenues:							
Charges for Services	\$ 9,600,000	\$ 9,629,076	\$ 170,725	1.77%	\$ 355,908	3.56%	
Investment Income	-	-	35,989	-	57,815	-	
Miscellaneous	-	-	37,981	-	15,317	-	
Revenues without Use of Fund Balance	9,600,000	9,629,076	244,695	2.54%	429,040	4.29%	
Use of Fund Balance	783,833	783,833	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 10,383,833</b>	<b>\$ 10,412,909</b>	<b>\$ 244,695</b>	<b>2.35%</b>	<b>\$ 429,040</b>	<b>4.21%</b>	
Appropriations:							
Transportation	\$ 10,363,833	\$ 10,392,909	\$ 5,781,836	55.63%	\$ 5,444,669	53.48%	
Non-Departmental:							
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%	
Total Non-Departmental	20,000	20,000	-	0.00%	-	0.00%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,383,833</b>	<b>\$ 10,412,909</b>	<b>\$ 5,781,836</b>	<b>55.53%</b>	<b>\$ 5,444,669</b>	<b>53.43%</b>	
Projected Fund Balance December 31	\$ 2,536,649	\$ 2,536,649					
Fund Balance as of Report Date			\$ (2,216,659)				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448				
Revenues:							
Charges for Services	\$ 868,093	\$ 868,093	\$ 381,276	43.92%	\$ 363,285	39.06%	
Investment Income	74,640	74,640	30,815	41.28%	44,005	-	
Revenues without Use of Fund Balance	942,733	942,733	412,091	43.71%	407,290	43.79%	
Use of Fund Balance	557,267	557,267	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 412,091</b>	<b>27.47%</b>	<b>\$ 407,290</b>	<b>27.15%</b>	
Appropriations:							
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 103,050	6.87%	\$ 81,330	5.42%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 103,050</b>	<b>6.87%</b>	<b>\$ 81,330</b>	<b>5.42%</b>	
Projected Fund Balance December 31	\$ 6,747,181	\$ 6,747,181					
Fund Balance as of Report Date			\$ 7,613,489				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989				
Revenues:							
Charges for Services	\$ 138,500	\$ 138,500	\$ 93,465	67.48%	\$ 101,506	89.43%	
Miscellaneous	8,200	8,200	6,377	77.77%	6,511	76.60%	
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 99,842</u>	68.06%	<u>\$ 108,017</u>	88.54%	
Appropriations:							
Corrections	\$ 115,640	\$ 115,640	\$ 65,473	56.62%	\$ 57,525	56.27%	
Appropriations without Contribution to Fund Balance	115,640	115,640	65,473	56.62%	57,525	56.27%	
Contribution to Fund Balance	31,060	31,060	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 65,473</u>	44.63%	<u>\$ 57,525</u>	47.15%	
Projected Fund Balance December 31	\$ 473,049	\$ 473,049					
Fund Balance as of Report Date			\$ 476,358				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450				
Revenues:							
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 416,323	71.63%	\$ 389,326	66.61%	
Investment Income	-	-	9,002	-	3,538	-	
Miscellaneous	-	-	2,561	-	641	-	
Revenues without Use of Fund Balance	581,185	581,185	427,886	73.62%	393,505	67.33%	
Use of Fund Balance	223,931	223,931	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 805,116</b>	<b>\$ 805,116</b>	<b>\$ 427,886</b>	<b>53.15%</b>	<b>\$ 393,505</b>	<b>52.97%</b>	
Appropriations:							
District Attorney	\$ 375,788	\$ 375,788	\$ 247,990	65.99%	\$ 228,554	63.25%	
Solicitor General	419,328	419,328	197,987	47.22%	181,544	48.87%	
Non-Departmental:							
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%	
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 805,116</b>	<b>\$ 805,116</b>	<b>\$ 445,977</b>	<b>55.39%</b>	<b>\$ 410,098</b>	<b>55.21%</b>	
Projected Fund Balance December 31	\$ 226,519	\$ 226,519					
Fund Balance as of Report Date			\$ 432,359				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 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%	\$ 35,003		25.93%
TOTAL APPROPRIATIONS	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ 35,003		25.93%
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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 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	\$ 130	0.34%	\$ -		
TOTAL APPROPRIATIONS	\$ 38,000	\$ 38,000	\$ 130	0.34%	\$ -		
Projected Fund Balance December 31	\$ 12,434	\$ 12,434					
Fund Balance as of Report Date			\$ 50,304				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 58,374	\$ 61,639	105.59%	\$ 37,990	100.00%
Revenues without Use of Fund Balance	\$ -	\$ 58,374	\$ 61,639	105.59%	\$ 37,990	100.00%
Use of Fund Balance	\$ 31,718	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ 31,718	\$ 58,374	\$ 61,639	105.59%	\$ 37,990	100.00%
Appropriations:						
District Attorney	\$ 31,718	\$ 31,718	\$ 1,479	4.66%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	\$ 31,718	\$ 31,718	\$ 1,479	4.66%	\$ -	0.00%
Contribution to Fund Balance	\$ -	\$ 26,656	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 31,718	\$ 58,374	\$ 1,479	2.53%	\$ -	0.00%
Projected Fund Balance December 31	\$ 31,190	\$ 89,564				
Fund Balance as of Report Date			\$ 123,068			

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130				
Revenues:							
Charges for Services	\$ 24,344,400	\$ 24,344,400	\$ 12,197,384	50.10%	\$ 12,195,106	51.40%	
Investment Income	1,104,500	1,104,500	871,884	78.94%	1,060,059	64.89%	
Miscellaneous	-	-	39,429	-	10,980	-	
Revenues without Use of Fund Balance	25,448,900	25,448,900	13,108,697	51.51%	13,266,145	52.32%	
Use of Fund Balance	5,415,021	5,415,021	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 30,863,921</b>	<b>\$ 30,863,921</b>	<b>\$ 13,108,697</b>	<b>42.47%</b>	<b>\$ 13,266,145</b>	<b>44.63%</b>	
Appropriations:							
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 16,546,010	60.67%	\$ 14,339,520	54.69%	
Non-Departmental:							
Reserves - Compensation	98,000	98,000	-	0.00%	-	0.00%	
Other Governmental Agencies	2,942,036	2,942,036	1,471,016	50.00%	1,432,892	50.00%	
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%	
<b>Total Non-Departmental</b>	<b>3,590,036</b>	<b>3,590,036</b>	<b>1,471,016</b>	<b>40.97%</b>	<b>1,432,892</b>	<b>40.88%</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,863,921</b>	<b>\$ 30,863,921</b>	<b>\$ 18,017,026</b>	<b>58.38%</b>	<b>\$ 15,772,412</b>	<b>53.07%</b>	
Projected Fund Balance December 31	\$ 35,255,109	\$ 35,255,109					
Fund Balance as of Report Date			\$ 35,761,801				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 29,570	98.57%	\$ 34,911	116.37%
Revenues without Use of Fund Balance	30,000	30,000	29,570	98.57%	34,911	116.37%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 29,570</u>	<u>53.67%</u>	<u>\$ 34,911</u>	<u>63.36%</u>
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 25,433	46.16%	\$ 28,058	50.92%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 25,433</u>	<u>46.16%</u>	<u>\$ 28,058</u>	<u>50.92%</u>
Projected Fund Balance December 31	\$ 277,408	\$ 277,408				
Fund Balance as of Report Date			\$ 306,645			

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Investment Income	\$ -	\$ -	\$ 160,209	-	\$ 89,991	-
Miscellaneous	-	-	748,652	-	1,886,041	-
TOTAL REVENUES	\$ -	\$ -	\$ 908,861	-	\$ 1,976,032	-
Appropriations:						
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Fund Balance as of Report Date			\$ 6,766,731			

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587				
Revenues:							
Fines and Forfeitures	\$ -	\$ 145,951	\$ 145,951	100.00%	\$ 117,702	100.00%	
Investment Income	\$ -	\$ -	\$ 4,967	-	\$ -	-	
Revenues without Use of Fund Balance	\$ -	\$ 145,951	\$ 150,918	103.40%	\$ 117,702	100.00%	
Use of Fund Balance	\$ 334,131	\$ 188,180	\$ -	0.00%	\$ -	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 334,131</b>	<b>\$ 334,131</b>	<b>\$ 150,918</b>	<b>45.17%</b>	<b>\$ 117,702</b>	<b>42.32%</b>	
Appropriations:							
Police Services	\$ 334,131	\$ 334,131	\$ -	0.00%	\$ 48,293	17.36%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 334,131</b>	<b>\$ 334,131</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 48,293</b>	<b>17.36%</b>	
Projected Fund Balance December 31	\$ 805,456	\$ 951,407					
Fund Balance as of Report Date			\$ 1,290,505				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972				
Revenues:							
Fines and Forfeitures	\$ -	\$ 99,727	\$ 119,022	119.35%	\$ 325,808	100.00%	
Investment Income	\$ -	\$ -	\$ 5,640	-	\$ -	-	
Revenues without Use of Fund Balance	\$ -	\$ 99,727	\$ 124,662	125.00%	\$ 325,808	100.00%	
Use of Fund Balance	\$ 140,700	\$ 40,973	\$ -	0.00%	\$ -	-	
<b>TOTAL REVENUES</b>	<b>\$ 140,700</b>	<b>\$ 140,700</b>	<b>\$ 124,662</b>	<b>88.60%</b>	<b>\$ 325,808</b>	<b>100.00%</b>	
Appropriations:							
Police Services	\$ 140,700	\$ 140,700	\$ 40,855	29.04%	\$ 49,443	52.05%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,700</b>	<b>\$ 140,700</b>	<b>\$ 40,855</b>	<b>29.04%</b>	<b>\$ 49,443</b>	<b>15.18%</b>	
Projected Fund Balance December 31	\$ 1,137,272	\$ 1,236,999					
Fund Balance as of Report Date			\$ 1,361,779				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Charges for Services	\$ 1,568,000	\$ 1,568,000	\$ 591,000	37.69%	\$ 664,198	57.63%
Investment Income	157,500	157,500	137,403	87.24%	125,542	82.68%
Miscellaneous	-	-	-	-	39	-
TOTAL REVENUES	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 728,403</u>	42.21%	<u>\$ 789,779</u>	60.55%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 355,551	51.06%	\$ 206,669	33.92%
Appropriations without Contribution to Fund Balance	696,350	696,350	355,551	51.06%	206,669	33.92%
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>\$ 355,551</u>	20.61%	<u>\$ 206,669</u>	15.84%
Projected Fund Balance December 31	\$ 6,161,236	\$ 6,161,236				
Fund Balance as of Report Date			\$ 5,504,938			

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 386,977	\$ 386,977	100.00%	\$ 102,132	44.38%
Revenues without Use of Fund Balance	\$ -	\$ 386,977	\$ 386,977	100.00%	\$ 102,132	44.38%
Use of Fund Balance	\$ 350,000	\$ 350,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 350,000</b>	<b>\$ 736,977</b>	<b>\$ 386,977</b>	<b>52.51%</b>	<b>\$ 102,132</b>	<b>17.60%</b>
Appropriations:						
Sheriff	\$ 350,000	\$ 736,977	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 350,000</b>	<b>\$ 736,977</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 392,174	\$ 392,174				
Fund Balance as of Report Date			\$ 1,129,151			

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 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%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 17,000</b>	<b>22.67%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 200</b>	<b>0.27%</b>	<b>\$ -</b>	<b>0.00%</b>
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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 366,666	\$ 366,666	\$ 366,666				
Revenues:							
Fines and Forfeitures	\$ -	\$ 260,448	\$ 260,448	100.00%	\$ 133,453	100.00%	
Investment Income	\$ -	\$ -	\$ 8,806	-	\$ 4,589	-	
Revenues without Use of Fund Balance	\$ -	\$ 260,448	\$ 269,254	103.38%	\$ 138,042	103.44%	
Use of Fund Balance	\$ 70,000	\$ 70,000	\$ -	0.00%	\$ -	0.00%	
TOTAL REVENUES	\$ 70,000	\$ 330,448	\$ 269,254	81.48%	\$ 138,042	67.85%	
Appropriations:							
Sheriff	\$ 70,000	\$ 330,448	\$ 38,002	11.50%	\$ 78,078	38.38%	
TOTAL APPROPRIATIONS	\$ 70,000	\$ 330,448	\$ 38,002	11.50%	\$ 78,078	38.38%	
Projected Fund Balance December 31	\$ 296,666	\$ 296,666					
Fund Balance as of Report Date			\$ 597,918				

# 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 629,736	60.78%	\$ 649,112	58.53%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	580,561	48.26%	568,233	45.14%
Investment Income	47,000	47,000	110,605	235.33%	99,482	170.93%
TOTAL REVENUES	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 1,720,902</u>	64.07%	<u>\$ 1,716,827</u>	60.75%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 2,088,336	98.19%	\$ 2,155,200	96.84%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	2,088,336	98.19%	2,155,200	96.84%
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>\$ 2,088,336</u>	77.75%	<u>\$ 2,155,200</u>	76.26%
Projected Fund Balance December 31	\$ 5,462,787	\$ 5,462,787				
Fund Balance as of Report Date			\$ 4,536,194			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Tree Bank Fund (040)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008				
Revenues:							
Licenses and Permits	\$ 100,000	\$ 100,000	\$ 67,040	67.04%	\$ 203,744	101.87%	
Investment Income	-	-	13,213	-	15,636	-	
Revenues without Use of Fund Balance	100,000	100,000	80,253	80.25%	219,380	109.69%	
Use of Fund Balance	300,000	300,000	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 80,253</b>	<b>20.06%</b>	<b>\$ 219,380</b>	<b>76.98%</b>	
Appropriations:							
Planning and Development	\$ 400,000	\$ 400,000	\$ 198,934	49.73%	\$ -	0.00%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 198,934</b>	<b>49.73%</b>	<b>\$ -</b>	<b>0.00%</b>	
Projected Fund Balance December 31	\$ 578,008	\$ 578,008					
Fund Balance as of Report Date			\$ 759,327				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Tourism Fund (050)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
<b>Revenues:</b>						
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 9,653,724	68.25%	\$ 8,445,127	60.15%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	802,000	802,000	614,205	76.58%	648,267	127.11%
Miscellaneous	45,119	45,119	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	\$ 14,992,301	\$ 14,992,301	\$ 10,267,929	68.49%	\$ 9,093,394	62.30%
Use of Fund Balance	3,725,640	3,725,640	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 18,717,941</b>	<b>\$ 18,717,941</b>	<b>\$ 10,267,929</b>	<b>54.86%</b>	<b>\$ 9,093,394</b>	<b>48.54%</b>
<b>Appropriations:</b>						
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	3,768,960	74.97%	3,662,238	72.48%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 18,717,941</b>	<b>\$ 18,717,941</b>	<b>\$ 6,461,945</b>	<b>34.52%</b>	<b>\$ 6,429,702</b>	<b>34.32%</b>
Projected Fund Balance December 31	\$ 21,728,010	\$ 21,728,010				
Fund Balance as of Report Date			\$ 29,259,634			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913				
Revenues:							
Charges for Services	\$ 155,000	\$ 155,000	\$ 129,861	83.78%	\$ 120,822	80.55%	
Investment Income	64,000	64,000	34,078	53.25%	41,603	80.85%	
Miscellaneous	1,200,000	1,200,000	1,121,041	93.42%	867,177	88.94%	
Other Financing Sources	116,750	116,750	77,833	66.67%	16,667	66.67%	
Revenues without Use of Net Position	1,535,750	1,535,750	1,362,813	88.74%	1,046,269	87.08%	
Use of Net Position	480,579	480,579	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 2,016,329</b>	<b>\$ 2,016,329</b>	<b>\$ 1,362,813</b>	<b>67.59%</b>	<b>\$ 1,046,269</b>	<b>54.03%</b>	
Appropriations:							
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 1,193,974	59.54%	\$ 1,190,284	61.82%	
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%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,016,329</b>	<b>\$ 2,016,329</b>	<b>\$ 1,193,974</b>	<b>59.22%</b>	<b>\$ 1,190,284</b>	<b>61.47%</b>	
Projected Net Position December 31	\$ 453,334	\$ 453,334					
Net Position as of Report Date			\$ 1,102,752				

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

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937				
Revenues:							
Investment Income	\$ 189,000	\$ 189,000	\$ 99,967	52.89%	\$ 191,964	102.07%	
Miscellaneous	3,700,000	3,700,000	612,839	16.56%	1,712,931	48.21%	
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	712,806	6.52%	1,904,895	25.26%	
Use of Net Position	1,089,929	1,089,929	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 12,022,632</b>	<b>\$ 12,022,632</b>	<b>\$ 712,806</b>	<b>5.93%</b>	<b>\$ 1,904,895</b>	<b>19.78%</b>	
Appropriations:							
Non-Departmental:							
Economic Development Activity	\$ 12,022,632	\$ 12,022,632	\$ 2,292,594	19.07%	\$ 2,106,866	21.87%	
Total Non-Departmental	12,022,632	12,022,632	2,292,594	19.07%	2,106,866	21.87%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,022,632</b>	<b>\$ 12,022,632</b>	<b>\$ 2,292,594</b>	<b>19.07%</b>	<b>\$ 2,106,866</b>	<b>21.87%</b>	
Projected Net Position December 31	\$ 13,321,008	\$ 13,321,008					
Net Position as of Report Date			\$ 12,831,149				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Net Position January 1	\$ 10,979,094	\$ 10,979,094	\$ 10,979,094			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 306,274	-	\$ -	-
Charges for Services	2,100,000	2,100,000	1,477,324	70.35%	1,454,810	63.45%
Investment Income	540,500	540,500	323,629	59.88%	401,716	68.32%
Miscellaneous	-	-	6,937	-	12,192	-
Other Financing Sources	14,800,000	14,800,000	9,866,667	66.67%	11,734,667	66.67%
Revenues without Use of Net Position	17,440,500	17,440,500	11,980,831	68.70%	13,603,385	66.41%
Use of Net Position	6,313,066	6,313,066	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,753,566</b>	<b>\$ 23,753,566</b>	<b>\$ 11,980,831</b>	<b>50.44%</b>	<b>\$ 13,603,385</b>	<b>46.67%</b>
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 13,485,295	56.80%	\$ 11,905,944	40.86%
Non-Departmental:						
Reserves - Compensation	13,000	13,000	-	0.00%	-	0.00%
Total Non-Departmental	13,000	13,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,753,566</b>	<b>\$ 23,753,566</b>	<b>\$ 13,485,295</b>	<b>56.77%</b>	<b>\$ 11,905,944</b>	<b>40.84%</b>
Projected Net Position December 31	\$ 4,666,028	\$ 4,666,028				
Net Position as of Report Date			\$ 9,474,630			

\* 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594				
Revenues:							
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,099,044	91.59%	\$ 759,185	79.91%	
Charges for Services	58,784,029	58,784,029	39,642,721	67.44%	36,866,676	66.61%	
Investment Income	1,782,000	1,782,000	1,695,465	95.14%	1,646,003	103.26%	
Miscellaneous	100	100	20,253	20,253.00%	4,891	4,891.00%	
<b>TOTAL REVENUES</b>	<b>\$ 61,766,129</b>	<b>\$ 61,766,129</b>	<b>\$ 42,457,483</b>	<b>68.74%</b>	<b>\$ 39,276,755</b>	<b>65.18%</b>	
Appropriations:							
Support Services	\$ 61,176,797	\$ 61,176,797	\$ 35,338,066	57.76%	\$ 34,649,287	57.54%	
Non-Departmental:							
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%	
Non-Departmental Solid Waste	33,032	33,032	22,021	66.67%	22,021	66.67%	
<b>Total Non-Departmental</b>	<b>43,032</b>	<b>43,032</b>	<b>22,021</b>	<b>51.17%</b>	<b>22,021</b>	<b>51.17%</b>	
Appropriations without Working Capital Reserve	61,219,829	61,219,829	35,360,087	57.76%	34,671,308	57.54%	
Working Capital Reserve	546,300	546,300	-	0.00%	-	-	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,766,129</b>	<b>\$ 61,766,129</b>	<b>\$ 35,360,087</b>	<b>57.25%</b>	<b>\$ 34,671,308</b>	<b>57.54%</b>	
Projected Net Position December 31	\$ 24,462,894	\$ 24,462,894					
Net Position as of Report Date			\$ 31,013,990				

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

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025		Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Net Position January 1		\$ 19,359,909	\$ 19,359,909	\$ 19,359,909			
Revenues:							
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 816,949	2.59%	\$ 1,525,108	4.86%	
Investment Income	541,000	541,000	369,169	68.24%	381,421	198.66%	
Miscellaneous	-	-	23,690	-	5,933	-	
Revenues without Use of Net Position	\$ 32,091,187	\$ 32,091,187	\$ 1,209,808	3.77%	\$ 1,912,462	6.06%	
Use of Net Position	\$ 3,071,110	\$ 3,071,110	-	0.00%	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 35,162,297</b>	<b>\$ 35,162,297</b>	<b>\$ 1,209,808</b>	<b>3.44%</b>	<b>\$ 1,912,462</b>	<b>6.06%</b>	
Appropriations:							
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 995,552	63.21%	\$ 1,007,962	50.10%	
Water Resources*	33,407,313	33,407,313	16,272,933	48.71%	15,074,789	52.04%	
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%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 35,162,297</b>	<b>\$ 35,162,297</b>	<b>\$ 17,268,485</b>	<b>49.11%</b>	<b>\$ 16,082,751</b>	<b>50.92%</b>	
Projected Net Position December 31		\$ 16,288,799	\$ 16,288,799				
Net Position as of Report Date				\$ 3,301,232			

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

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Water and Sewer Operating Fund (501)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Net Position January 1	\$ 186,086,605	\$ 186,086,605	\$ 186,086,605			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 269,756,492	62.64%	\$ 267,973,614	65.28%
Investment Income	5,289,500	5,289,500	4,254,310	80.43%	3,770,054	90.47%
Contributions and Donations	30,227,414	30,227,414	18,672,066	61.77%	22,228,332	75.39%
Miscellaneous	-	-	414,106	-	292,850	-
Revenues without Use of Net Position	466,158,282	466,158,282	293,096,974	62.87%	294,264,850	66.25%
Use of Net Position	24,731,301	24,731,301	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 490,889,583</b>	<b>\$ 490,889,583</b>	<b>\$ 293,096,974</b>	<b>59.71%</b>	<b>\$ 294,264,850</b>	<b>61.12%</b>
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 1,038,681	52.52%	\$ 608,424	52.14%
Water Resources*	488,045,859	488,045,859	314,292,448	64.40%	301,437,693	62.85%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 490,889,583</b>	<b>\$ 490,889,583</b>	<b>\$ 315,331,129</b>	<b>64.24%</b>	<b>\$ 302,046,117</b>	<b>62.73%</b>
Projected Net Position December 31	\$ 161,355,304	\$ 161,355,304				
Net Position as of Report Date			\$ 163,852,450			

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

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2025			FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Net Position January 1	\$ 28,283,559	\$ 28,283,559	\$ 28,283,559			
Revenues:						
Charges for Services	\$ 153,361,910	\$ 153,361,910	\$ 89,674,044	58.47%	\$ 81,469,772	58.12%
Investment Income	715,500	715,500	737,893	103.13%	935,034	309.50%
Miscellaneous	364,796	364,796	803,414	220.24%	395,790	124.69%
<b>TOTAL REVENUES</b>	<b>\$ 154,442,206</b>	<b>\$ 154,442,206</b>	<b>\$ 91,215,351</b>	<b>59.06%</b>	<b>\$ 82,800,596</b>	<b>58.81%</b>
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 5,276,116	53.86%	\$ 4,965,464	55.60%
County Administration	9,699,092	9,699,092	4,743,652	48.91%	3,883,032	56.11%
Financial Services	12,445,471	12,445,471	7,640,617	61.39%	6,979,515	60.93%
Human Resources	9,705,970	9,705,970	5,426,616	55.91%	4,179,404	47.82%
Information Technology Services	79,657,699	79,657,699	43,306,368	54.37%	37,422,913	50.25%
Law	4,411,226	4,411,226	2,729,681	61.88%	2,391,277	62.07%
Support Services	25,790,653	25,790,653	14,969,788	58.04%	13,762,801	57.68%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,931,500	2,931,500	994,451	33.92%	360,083	14.05%
<b>Total Non-Departmental</b>	<b>2,935,500</b>	<b>2,935,500</b>	<b>994,451</b>	<b>33.88%</b>	<b>360,083</b>	<b>14.02%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 154,442,206</b>	<b>\$ 154,442,206</b>	<b>\$ 85,087,289</b>	<b>55.09%</b>	<b>\$ 73,944,489</b>	<b>52.52%</b>
Projected Net Position December 31	\$ 28,283,559	\$ 28,283,559				
Net Position as of Report Date			\$ 34,411,621			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Auto Liability Fund (606)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Net Position January 1	\$ 3,857,131	\$ 3,857,131	\$ 3,857,131				
Revenues:							
Charges for Services	\$ 4,501,101	\$ 4,501,101	\$ 3,000,735	66.67%	\$ 3,000,554	66.67%	
Investment Income	212,000	212,000	235,120	110.91%	254,814	133.41%	
TOTAL REVENUES	<u>\$ 4,713,101</u>	<u>\$ 4,713,101</u>	<u>\$ 3,235,855</u>	68.66%	<u>\$ 3,255,368</u>	69.38%	
Appropriations:							
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 2,212,630	58.64%	\$ 1,543,481	44.05%	
Appropriations without Working Capital Reserve	3,772,950	3,772,950	2,212,630	58.64%	1,543,481	44.05%	
Working Capital Reserve	940,151	940,151	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	<u>\$ 4,713,101</u>	<u>\$ 4,713,101</u>	<u>\$ 2,212,630</u>	46.95%	<u>\$ 1,543,481</u>	32.90%	
Projected Net Position December 31	\$ 4,797,282	\$ 4,797,282					
Net Position as of Report Date			\$ 4,880,356				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 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 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Net Position January 1	\$ 9,884,129	\$ 9,884,129	\$ 9,884,129				
Revenues:							
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 12,201,459	79.63%	\$ 10,145,375	92.14%	
Investment Income	245,500	245,500	260,161	105.97%	230,003	88.05%	
Miscellaneous	343,500	343,500	488,006	142.07%	480,405	173.43%	
Other Financing Sources	15,000	15,000	36,972	246.48%	28,022	-	
TOTAL REVENUES	<u>\$ 15,926,679</u>	<u>\$ 15,926,679</u>	<u>\$ 12,986,598</u>	81.54%	<u>\$ 10,883,805</u>	81.76%	
Appropriations:							
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 8,256,625	61.05%	\$ 8,123,533	66.08%	
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	1,474,585	66.67%	657,615	66.67%	
Total Non-Departmental	<u>\$ 2,247,878</u>	<u>2,247,878</u>	<u>1,474,585</u>	65.60%	<u>657,615</u>	64.64%	
Appropriations without Working Capital Reserve	15,773,154	15,773,154	9,731,210	61.69%	8,781,148	65.97%	
Working Capital Reserve	153,525	153,525	-	0.00%	-	-	
TOTAL APPROPRIATIONS	<u>\$ 15,926,679</u>	<u>\$ 15,926,679</u>	<u>\$ 9,731,210</u>	61.10%	<u>\$ 8,781,148</u>	65.97%	
Projected Net Position December 31	\$ 10,037,654	\$ 10,037,654					
Net Position as of Report Date			\$ 13,139,517				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Group Self-Insurance Fund (605)

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

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Net Position January 1	\$ 56,083,886	\$ 56,083,886	\$ 56,083,886				
Revenues:							
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 63,197,657	66.97%	\$ 53,426,581	67.10%	
Investment Income	1,940,000	1,940,000	1,426,748	73.54%	1,444,417	127.96%	
Miscellaneous	-	-	523,044	-	483,625	-	
Revenues without Use of Net Position	96,305,909	96,305,909	65,147,449	67.65%	55,354,623	68.55%	
Use of Net Position	2,776,745	2,776,745	-	0.00%	-	0.00%	
<b>TOTAL REVENUES</b>	<b>\$ 99,082,654</b>	<b>\$ 99,082,654</b>	<b>\$ 65,147,449</b>	<b>65.75%</b>	<b>\$ 55,354,623</b>	<b>66.39%</b>	
Appropriations:							
Human Resources	\$ 99,068,654	\$ 99,068,654	\$ 69,424,410	70.08%	\$ 55,296,661	66.33%	
Non-Departmental:							
Reserves - Compensation	14,000	14,000	-	0.00%	-	0.00%	
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 99,082,654</b>	<b>\$ 99,082,654</b>	<b>\$ 69,424,410</b>	<b>70.07%</b>	<b>\$ 55,296,661</b>	<b>66.32%</b>	
Projected Net Position December 31	\$ 53,307,141	\$ 53,307,141					
Net Position as of Report Date			\$ 51,806,925				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Risk Management Fund (602)

The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. Annual insurance premiums are paid in January.

	FY 2025				FY 2024		
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget	
Net Position January 1	\$ 5,239,159	\$ 5,239,159	\$ 5,239,159				
Revenues:							
Charges for Services	\$ 16,013,362	\$ 16,013,362	\$ 10,675,574	66.67%	\$ 10,333,330	66.67%	
Investment Income	98,500	98,500	300,908	305.49%	210,933	181.21%	
Miscellaneous	270,000	270,000	248,897	92.18%	407,832	-	
TOTAL REVENUES	\$ 16,381,862	\$ 16,381,862	\$ 11,225,379	68.52%	\$ 10,952,095	70.13%	
Appropriations:							
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 8,867,106	56.68%	\$ 8,925,004	57.84%	
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	8,867,106	56.64%	8,925,004	57.81%	
Working Capital Reserve	726,882	726,882	-	0.00%	-	0.00%	
TOTAL APPROPRIATIONS	\$ 16,381,862	\$ 16,381,862	\$ 8,867,106	54.13%	\$ 8,925,004	57.15%	
Projected Net Position December 31	\$ 5,966,041	\$ 5,966,041					
Net Position as of Report Date			\$ 7,597,432				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 08/31/2025	Actuals YTD as of 08/31/2025	% Actual to Current Budget	Actuals YTD as of 08/31/2024	% Actual to 08/31/2024 Budget
Net Position January 1	\$ 11,103,126	\$ 11,103,126	\$ 11,103,126			
Revenues:						
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 2,000,745	66.67%	\$ 2,333,673	66.67%
Investment Income	574,500	574,500	403,720	70.27%	444,594	95.69%
Miscellaneous	-	-	-	-	46,857	-
Revenues without Use of Net Position	3,575,616	3,575,616	2,404,465	67.25%	2,825,124	71.25%
Use of Net Position	2,350,468	2,350,468	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,926,084</b>	<b>\$ 5,926,084</b>	<b>\$ 2,404,465</b>	<b>40.57%</b>	<b>\$ 2,825,124</b>	<b>48.00%</b>
Appropriations:						
Human Resources	\$ 5,916,084	\$ 5,916,084	\$ 2,622,047	44.32%	\$ 2,420,386	41.19%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,926,084</b>	<b>\$ 5,926,084</b>	<b>\$ 2,622,047</b>	<b>44.25%</b>	<b>\$ 2,420,386</b>	<b>41.12%</b>
Projected Net Position December 31	\$ 8,752,658	\$ 8,752,658				
Net Position as of Report Date			\$ 10,885,544			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 8/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and EMS District Fund (102)</b>						
Intergovernmental	623,617	682,356	58,739	GCID 20250432 Approval/authorization to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$58,739.47. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	58,739
				Total: Intergovernmental	-	58,739
<i>Total: Fire and EMS District Fund</i>		58,739			-	58,739
<b>Police Service District Fund (106)</b>						
Miscellaneous	459,063	460,813	1,750	GCID 20250378 for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville, Tax Parcel No.R4348 098. Subject to approval as to form by the Law Department.	-	1,750
				Total: Miscellaneous	-	1,750
Use of Fund Balance	8,457,572	8,455,822	(1,750)	GCID 20250378 for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville, Tax Parcel No.R4348 098. Subject to approval as to form by the Law Department.	-	(1,750)
				Total: Use of Fund Balance	-	(1,750)
<i>Total: Police Service District Fund</i>		-			-	-
<b>Street Lighting Fund (002)</b>						
Charges for Services	9,600,000	9,629,076	29,076	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
				GCID 20250492 approval of incorporation of Autumn Crest and Cedar Drive (Old Peachtree Road to Pine Stream Drive) into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,641
				Total: Charges for Services	-	29,076
<i>Total: Street Lighting Fund</i>		29,076			-	29,076

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>DA Special State Fund (083)</b>						
Fines and Forfeitures	-	58,374	58,374	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - May 2025	-	11,132
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - June 2025	-	280
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - July 2025	-	18,007
				Total: Fines and Forfeitures	-	58,374
Use of Fund Balance	31,718	-	(31,718)	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)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - May 2025	-	(11,132)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. May 2025 Correction	-	8,369
				Total: Use of Fund Balance	-	(31,718)
<i>Total: DA Special State Fund</i>		26,656			-	26,656

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	145,951	145,951	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	1,693
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	50,734
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	4,560
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	7,216	7,216
				Total: Fines and Forfeitures	7,216	145,951
Use of Fund Balance	334,131	188,180	(145,951)	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)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	(1,693)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	(50,734)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	(4,560)
				Adjust revenue and appropriation budgets to incorporate collected revenue for the sale of confiscated assets for Special Revenue Funds - August 2025	(7,216)	(7,216)
				Total: Use of Fund Balance	(7,216)	(145,951)
<b>Total: Police Justice Fund</b>			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	99,727	99,727	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	2,100
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	31,446
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	9,374
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	12,119	12,119
				Total: Fines and Forfeitures	12,119	99,727
Use of Fund Balance	140,700	40,973	(99,727)	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)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	(31,446)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	(9,374)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	(12,119)	(12,119)
				Total: Use of Fund Balance	(12,119)	(99,727)
<b>Total: Police Special State Fund</b>		-	-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	386,977	386,977	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	5,296
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	30,170
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	61,897
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	9,381	9,381
				Total: Fines and Forfeitures	9,381	386,977
<i>Total: Sheriff Special Justice Fund</i>		386,977			9,381	386,977
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	260,448	260,448	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	42,112
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	65,131
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	150,854	150,854
				Total: Fines and Forfeitures	150,854	260,448
<i>Total: Sheriff Special State Fund</i>		260,448			150,854	260,448
<b>Total Revenue Budget Adjustments</b>		<b>761,896</b>			<b>160,235</b>	<b>761,896</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 8/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
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
<b>Non-Departmental:</b>						
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)
				Total: Contingency	-	(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
				Total: Other Miscellaneous	-	113,004
				Total: Non-Departmental	-	(15,000,000)
<b>Total: General Fund</b>						

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Development &amp; Enforcement Fund (104)</b>						
Planning and Development	21,492,316	21,648,138	155,822	CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	373,822
				CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	(139,520)
				CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	(78,480)
				Total: Planning and Development	-	155,822
<b>Non-Departmental:</b>						
Reserves - Compensation	127,000	21,178	(105,822)	CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	(105,822)
				Total: Reserves-Compensation	-	(105,822)
Non-Departmental D&E	709,417	659,417	(50,000)	CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	(50,000)
				Total: Non-Departmental D&E	-	(50,000)
				Total: Non-Departmental	-	(155,822)
<b>Total: Development and Enforcement Fund</b>						

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and EMS District Fund (102)</b>						
Contribution to Fund Balance	2,627,393	2,686,132	58,739	GCID 20250432 Approval/authorization to accept the Georgia Trauma Related Commission - EMS Trauma Related Equipment Grant in the amount of \$58,739.47. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	58,739
				Total: Contribution to Fund Balance	-	58,739
<i>Total: Fire and EMS District Fund</i>		58,739			-	58,739
<b>Police Services District Fund (106)</b>						
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
<b>Non-Departmental:</b>						
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
				Total: Other Miscellaneous	-	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)
				Total: Non-Departmental Police	-	(381,314)
				Total: Non-Departmental	-	(380,000)
<i>Total: Police Services District Fund</i>		-			-	-
<b>Street Lighting Fund (002)</b>						
Transportation	10,363,833	10,392,909	29,076	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
				GCID 20250492 of incorporation of Autumn Crest and Cedar Drive (Old Peachtree Road to Pine Stream Drive) into Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,641
				Total: Transportation	-	29,076
<i>Total: Street Lighting Fund</i>		29,076			-	29,076

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>DA Special State Fund (083)</b>						
Contribution to Fund Balance	-	26,656	26,656	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)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025 Correction	-	8,369
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	280
				CFO-GCID 20250803: Transfer from contingency is needed to support the procurement of a new Bearcat vehicle, a critical SWAT asset required for continuity of operations. It will not be included in the VERP until a future year. The current unit, asset #2003136, has reached the end of its service life and can no longer be repaired, as replacement parts are obsolete due to its age. Additional funds are needed from contingency, to allow immediate replacement. A vendor is ready to receive a purchase order and failure to secure funding quickly will result in an inability to obtain the vehicle and impact public safety operations. Another transfer will be requested once the item reaches its VERP scheduled replacement year to reimburse capital contingency. Existing asset will be disposed of by DoSS, using a Specialty Sales Organization.	-	18,007
				Total: Contribution to Fund Balance	-	26,656
<b>Total: DA Special State Fund</b>		<b>26,656</b>			<b>-</b>	<b>26,656</b>

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff	350,000	736,977	386,977	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds May 2025	-	5,296
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds June 2025	-	30,170
				CFO-GCID 20250803: Transfer from contingency is needed to support the procurement of a new Bearcat vehicle, a critical SWAT asset required for continuity of operations. It will not be included in the VERP until a future year. The current unit, asset #2003136, has reached the end of its service life and can no longer be repaired, as replacement parts are obsolete due to its age. Additional funds are needed from contingency, to allow immediate replacement. A vendor is ready to receive a purchase order and failure to secure funding quickly will result in an inability to obtain the vehicle and impact public safety operations. Another transfer will be requested once the item reaches its VERP scheduled replacement year to reimburse capital contingency. Existing asset will be disposed of by DoSS, using a Specialty Sales Organization.	-	61,897
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds August 2025	9,381	9,381
				Total: Sheriff Special Justice	9,381	386,977
<i>Total: Sheriff Special Justice Fund</i>	736,977	386,977			9,381	386,977

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special State Fund (067)</b>						
Sheriff	70,000	330,448	260,448	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	42,112
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	65,131
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -August 2025	150,854	150,854
				Total: Sheriff Special State	150,854	260,448
<i>Total: Sheriff Special State Fund</i>		260,448			150,854	260,448
<b>Administrative Support Fund (665)</b>						
County Administration	9,699,092	9,699,092	-	Office of Strategic Excellence (OSE)/Office of Strategic Management & Budget (OSMB )Transfer rounding correction	(6)	(6)
				Office of Strategic Excellence (OSE)/Office of Strategic Management & Budget (OSMB )Transfer rounding correction	6	6
				Total: Administrative Support Fund	-	-
<i>Total: Administrative Support Fund</i>		-			-	-
<b>Total Appropriation Budget Adjustments</b>		\$ 761,896			\$ 160,235	\$ 761,896