



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
DECEMBER 31, 2025
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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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: February 17, 2026

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

This report, which includes unaudited information for 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 12
Budget Adjustments by Fund Schedule	Page 59
Financial Presentation Supplementary Schedule	Page 82

EXECUTIVE SUMMARY

Budget Amendment

Reflected in this report is a fiscal year 2025 budget amendment adopted on December 12, 2025, at a regularly scheduled Board of Commissioners business meeting. Budgets were amended based on anticipated receipts and appropriations.

Fiscal Year 2025 Preliminary Operating Results

Preliminary results for fiscal year 2025 indicate that all operating funds have finished the year in a favorable position.

The Department of Financial Services will continue to post accounting transactions through the end of the external, independent audit. Estimates have been posted for major items, but additional entries may be required as the audit is completed. Audited financial statements for fiscal year 2025 will be presented in the Annual Comprehensive Financial Report this Summer.

Property tax revenues across all operating funds were up \$45.6 million, or 6 percent, over last year. The increase is due to property tax digest growth.

Annual Notices of Assessment were mailed to all owners of residential and commercial real property on May 23, 2025. During the 45-day appeal period, taxpayers filed 22,979 residential and commercial real property tax appeals, a 29 percent increase from the number of real property appeals filed the previous year. As of January 31, 2026, 92 percent of the appeals have been settled.

In 2025, investment revenue was impacted by falling interest rates as well as the County's one month extension of the property tax due date and collections. Across all funds, investment revenue is down \$5.6 million year-over-year. However, year-to-date revenue is ahead of budget in most funds because rate cuts were anticipated and were incorporated into 2025 budgets.

2025 External Audit

The annual external audit began in March and is expected to end in June. The audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's Annual Comprehensive Financial Report are fairly represented. As the audit is being completed, additional entries for 2025 may be required.

Compensation Adjustments for County Employees

On December 9, 2025, the Gwinnett County Board of Commissioners approved a compensation adjustment for County employees to ease the financial strain of inflation and other economic uncertainties on our workforce. Effective for the pay period that began October 25, 2025, all full-time eligible employees received a 4 percent market adjustment pay increase. Along with the market adjustment, full-time employees' salaries were increased to at least \$40,000 per year.

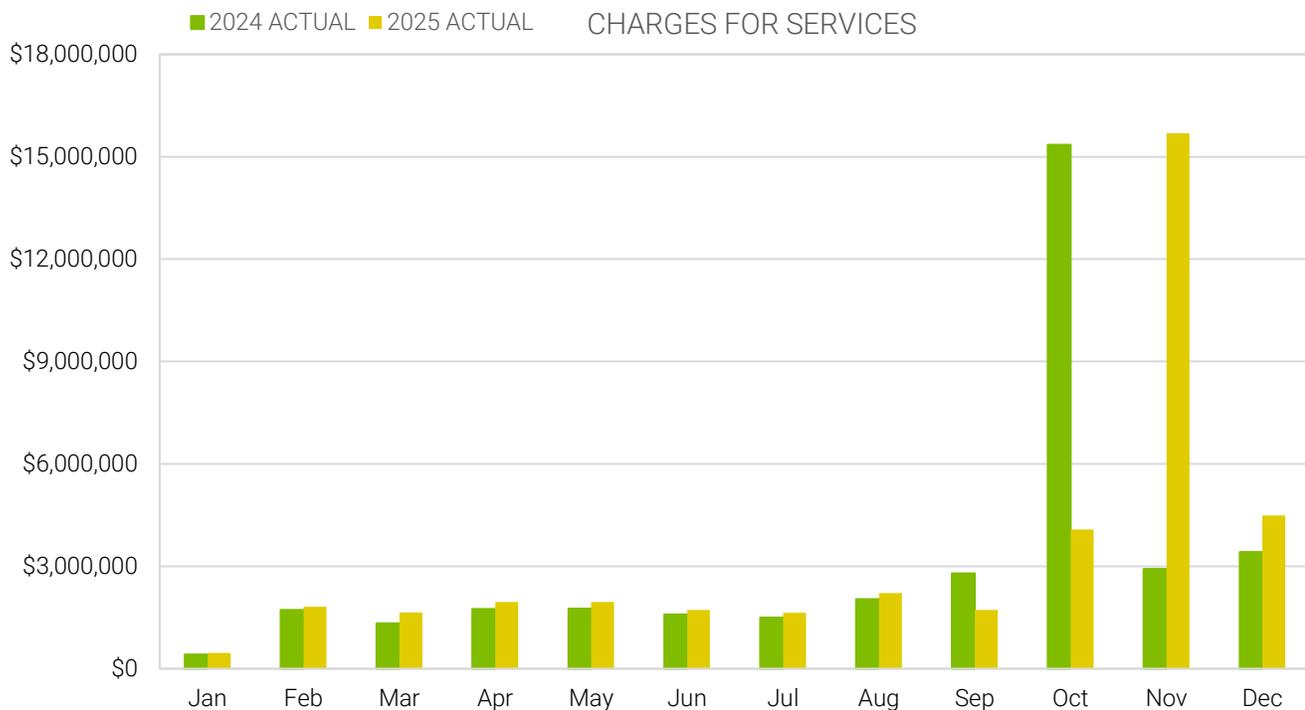
Contribution to Capital

Capital contributions in the General, Fire and EMS District, Development & Enforcement District, and Police Fund are lower in 2025 compared to 2024. In December 2024, additional contributions were made for several capital projects, including the Gwinnett Justice and Administration Center renovation plan and funding for future capital maintenance needs. The 2025 capital plan required less overall funding, resulting in decreased capital contributions from these funds.

GENERAL FUND (PAGE 12)

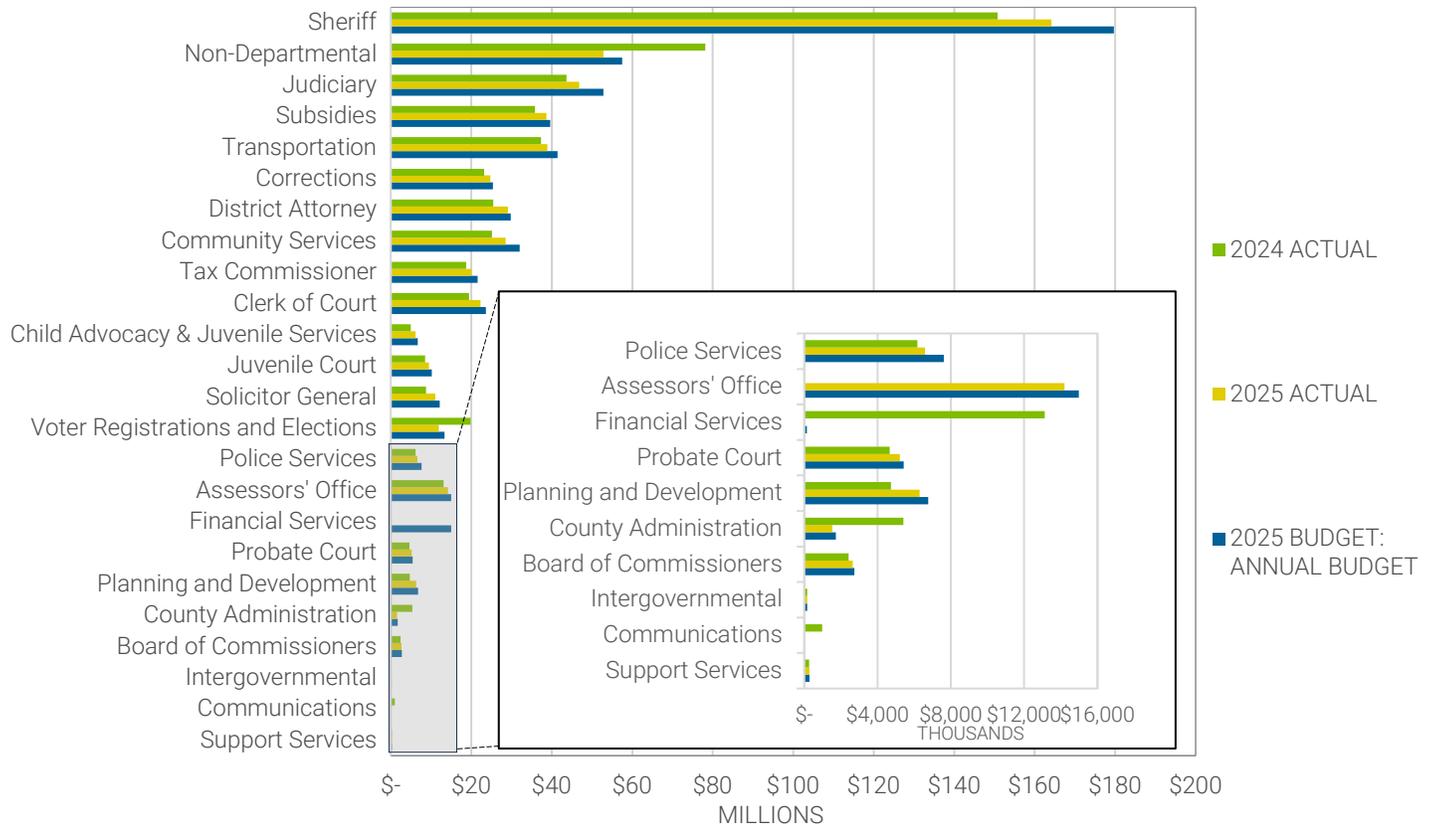
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

The main source of revenue 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 December are up approximately \$2.8 million, or 8 percent, when compared to the same time last year. This is primarily attributable to increased revenues from court services and Tax Commissioner collections.

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



Sheriff expenses are approximately \$13.3 million higher compared to last year, primarily due to fewer position vacancies and higher salaries. The average vacancy rate decreased from 34 percent in 2024 to 28 percent in 2025. Although expenses are up, they are under budget approximately \$15.5 million, or 9 percent, primarily due to underutilization in professional services, license support agreements, and advertising.

Non-Departmental expenses are approximately \$25.3 million lower in comparison to 2024 and under budget by \$4.7 million. This is primarily due to timing of contributions to capital and the discontinuation of the Express Transit bus line. In addition, the budget for Non-Departmental expenses appear smaller than in previous periods due to the realignment of various line items as part of the County's transition to Oracle, which is discussed in the Recurring Items section on page 11.

Judiciary expenses are approximately \$3.2 million higher than last year, primarily due to increases in personnel costs, indigent defense attorney fees, and professional services. However, they are under budget approximately \$6.0 million, or 11 percent, primarily due to a change in the budgeting process for indigent defense, court reporters, and interpreters.

Subsidies are approximately \$2.9 million higher than last year, primarily due to increases in subsidies for Libraries, Board of Health, and Homelessness Prevention. Additionally, the subsidies within the General Fund now include several agencies that were previously categorized under Non-Departmental before the transition to Oracle. Further discussion on the transition to Oracle can be found in the Recurring Items section on page 11.

Clerk of Court expenses are approximately \$2.8 million higher than last year, primarily due to personnel costs and professional services. The increase in personnel costs is related to pay-for-performance, market adjustments, and new positions.

Voter Registrations and Elections expenses are approximately \$7.9 million lower in comparison to 2024, due to 2024 being an election year. Additionally, current expenses are under budget approximately \$1.4 million, or 10 percent, due to underutilization in personnel, professional services, communications, and supplies.

Planning and Development expenses are approximately \$1.6 million higher than last year, primarily due to fewer position vacancies, higher salaries, and increased benefit costs. The average vacancy rate decreased from 35 percent in 2024 to 12 percent in 2025.

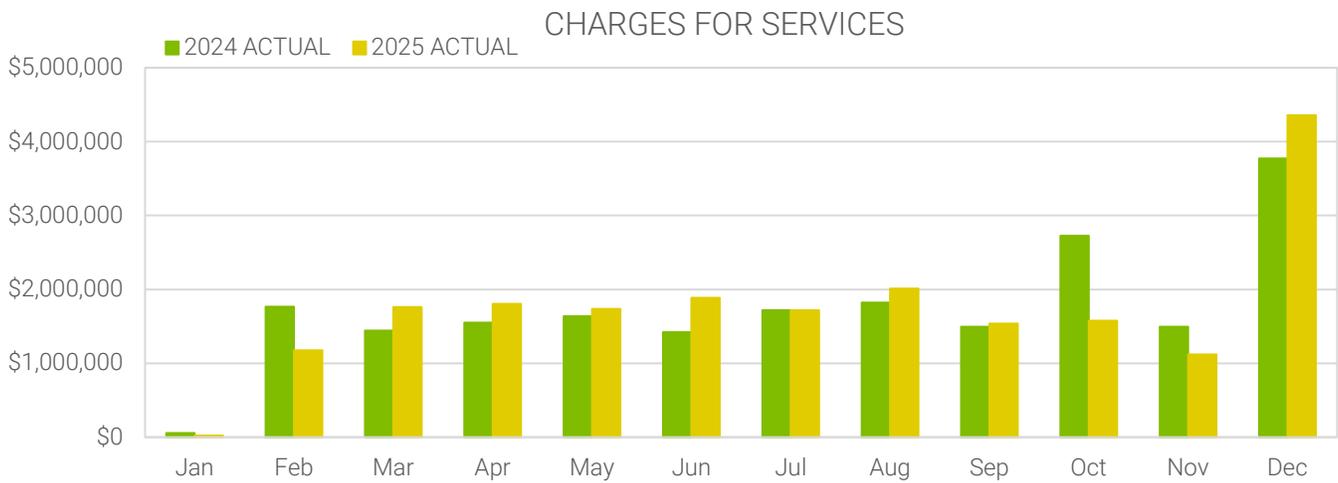
Communications has no current year expenses in the General Fund due to the transition of the Community Outreach Division to Community Services in January 2025.

In 2025, the Assessors' Office transitioned from Financial Services to County Administration in the General Fund. As a result, the current budget and actual results for the Assessors' Office were moved out of Financial Services. This change is reflected in the chart above in both departments in the 2024 to 2025 comparison to budget and actuals.

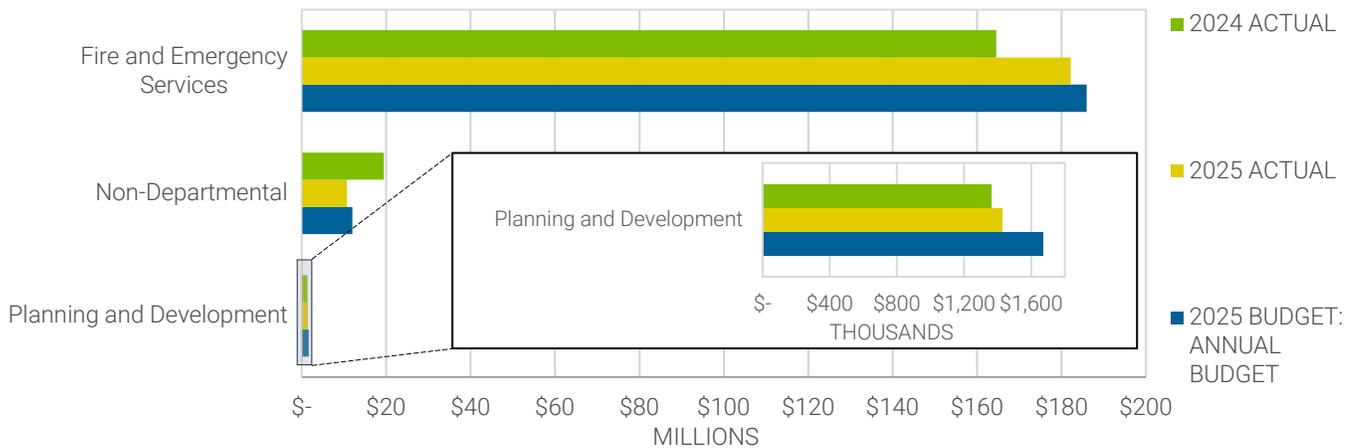
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

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 down approximately \$204,000 when compared to last year. This decline is mainly attributed to lower state Medicaid supplemental payments for ambulance services. However, the reduction was partially offset by higher cash receipts and increased ambulance transports.



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

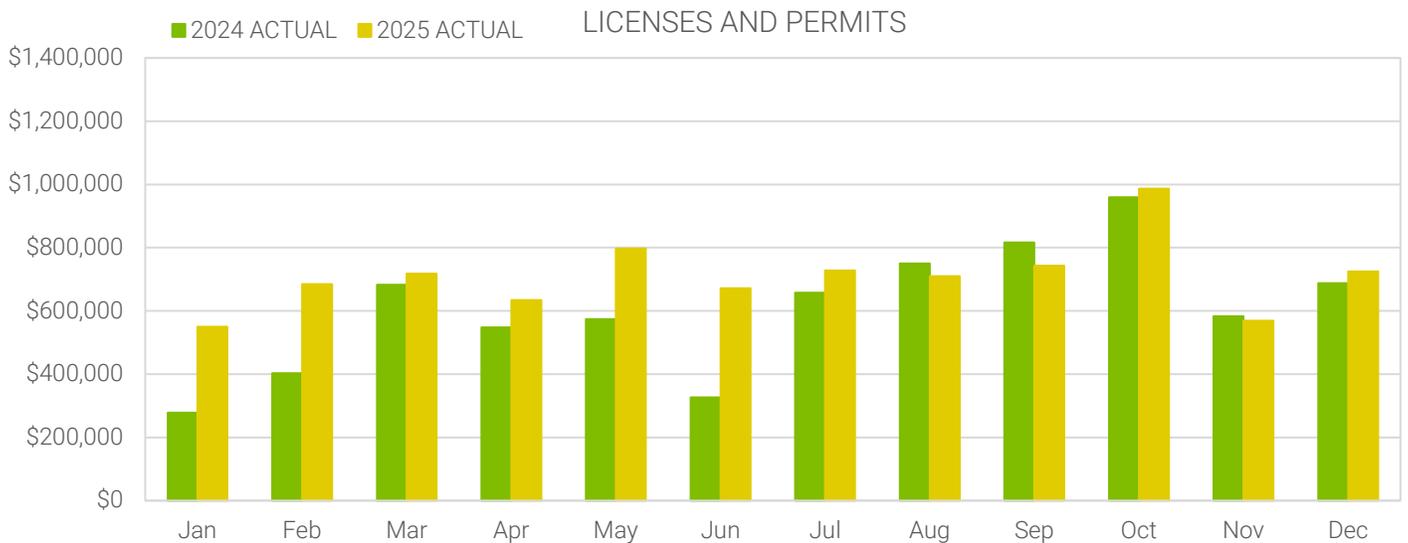


Fire and Emergency Services expenses are approximately \$17.7 million higher than last year, primarily due to fewer position vacancies and higher salaries due to market adjustments and pay for performance increases. The average vacancy rate decreased from 12 percent in 2024 to 4 percent in 2025.

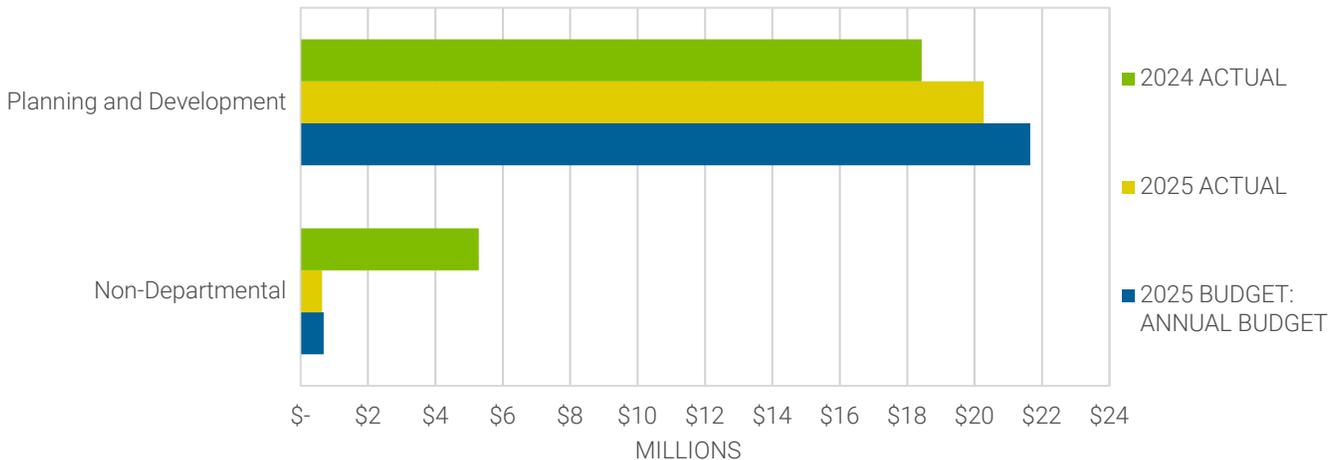
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 15)

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 is due to an increase in building permit fees for new construction projects.



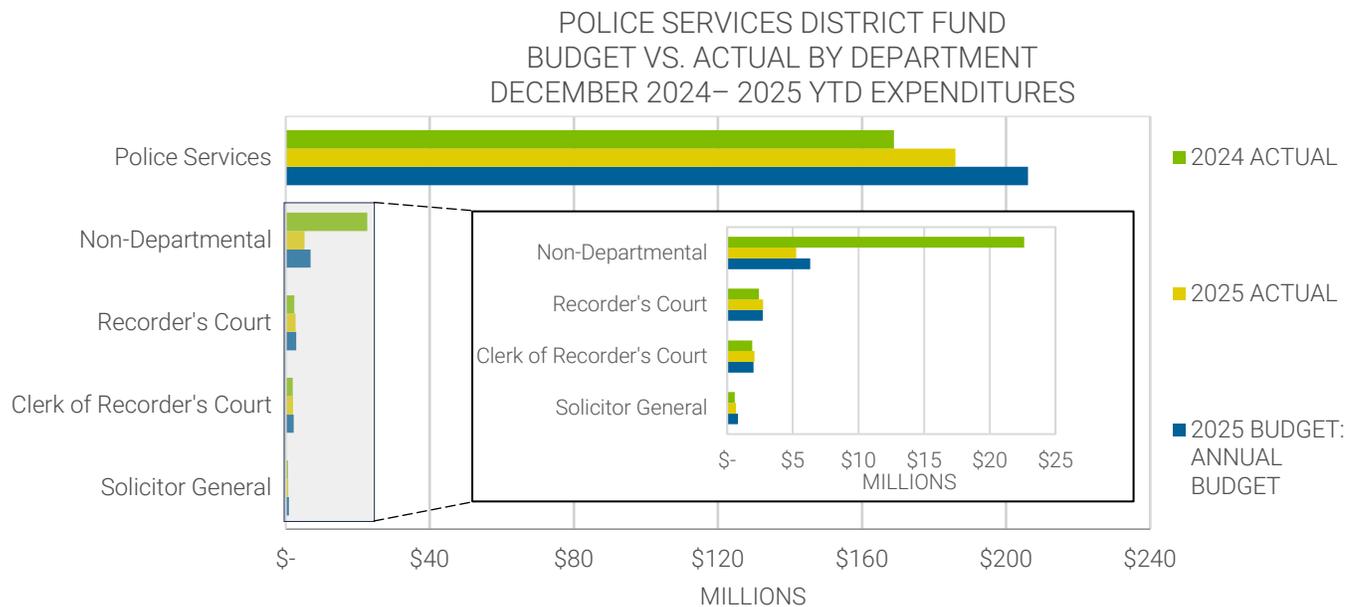
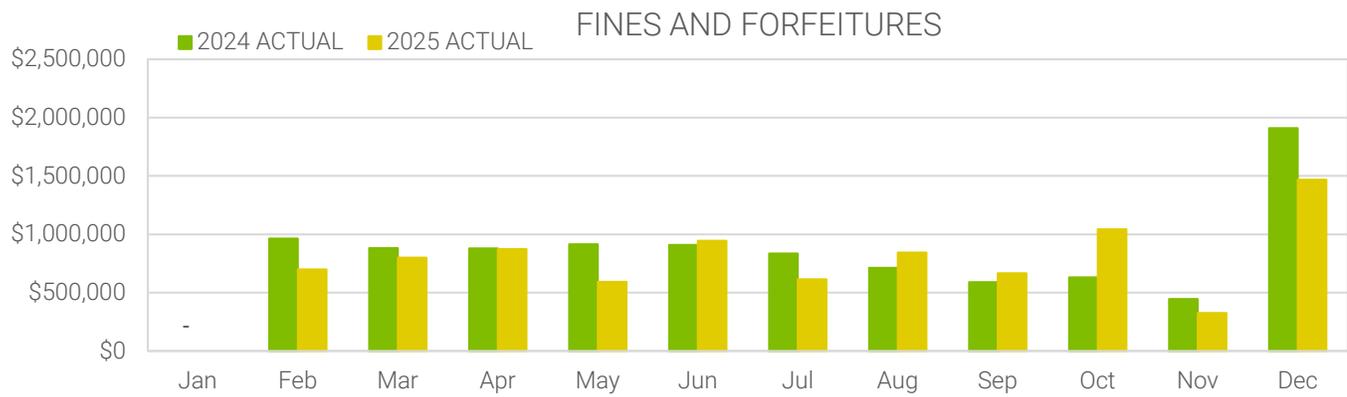
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
DECEMBER 2024– 2025 YTD EXPENDITURES



POLICE SERVICES DISTRICT FUND (PAGE 17)

Gwinnett County is responsible for providing police protection within the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, 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 December is down approximately \$809,000, or 8 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 implies safer driving habits.

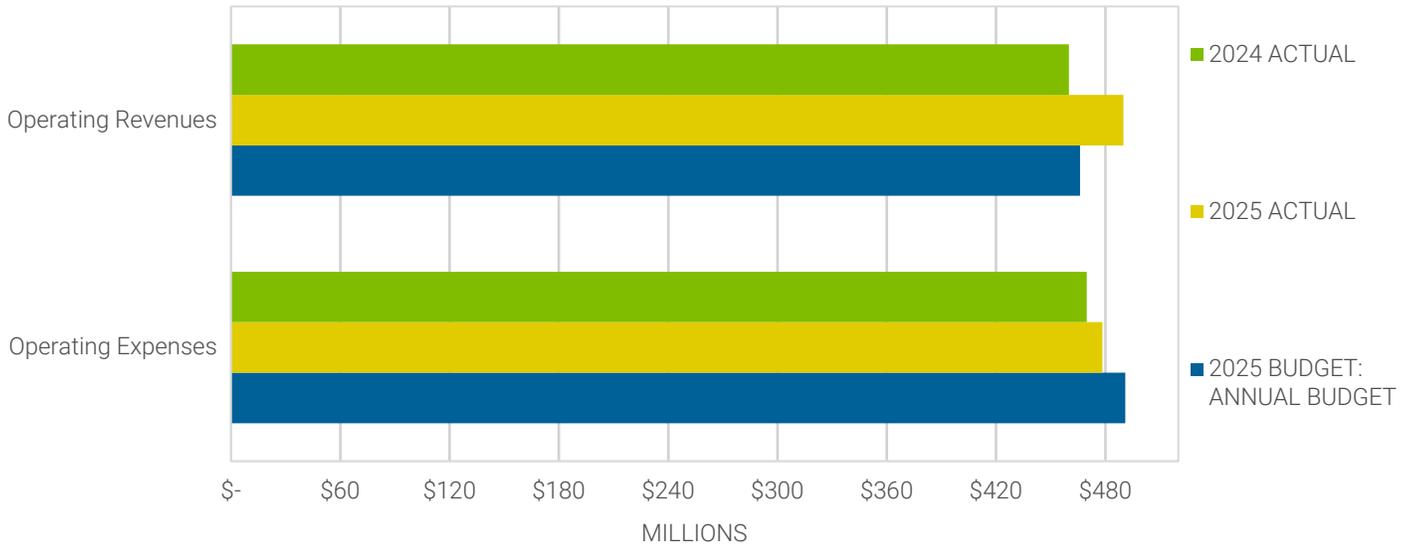


Police Services expenses are approximately \$17.0 million, or 10 percent, higher than the prior year primarily due to increased personnel costs related to reduced position vacancies, pay-for-performance, and market adjustments. The average vacancy rate decreased from 22 percent in 2024 to 19 percent 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 approximately \$20.2 million due to underutilization in personnel, professional services, and fleet repairs and maintenance.

WATER & SEWER OPERATING FUND (PAGE 47)

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

WATER AND SEWER OPERATING FUND
DECEMBER 2024– 2025 YTD REVENUES AND EXPENSES



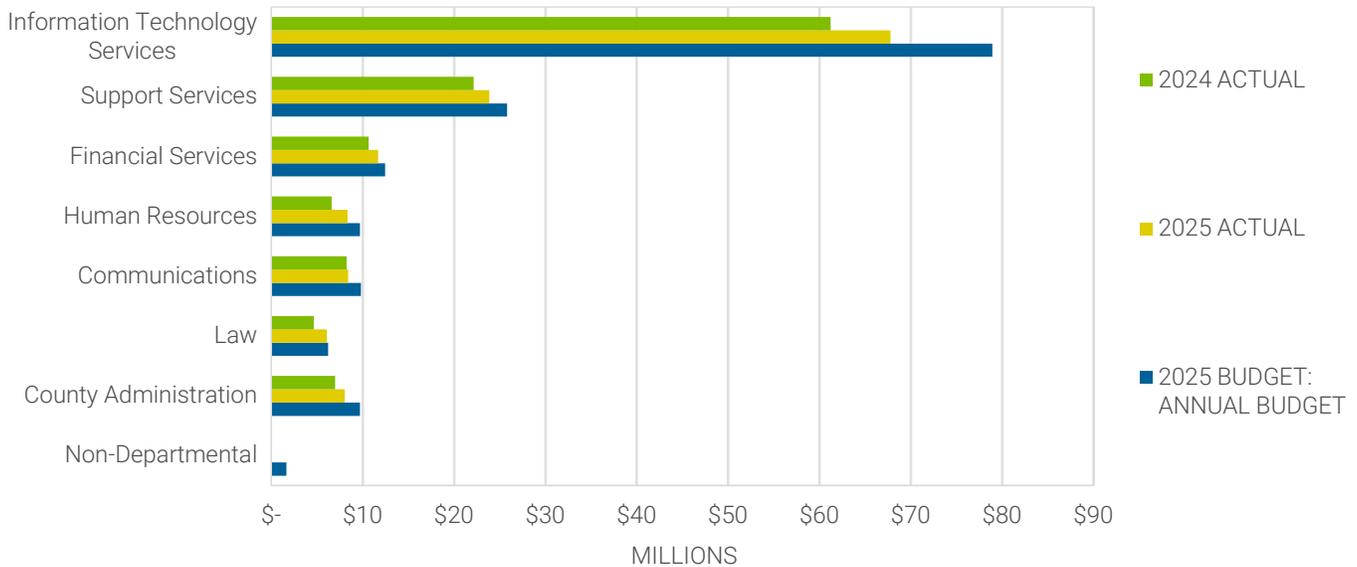
Year-to-date Water and Sewer Operating Fund revenues are up \$29.9 million compared to last year. This is primarily attributable to a 4.5 percent increase in water and sewer rates, as well as higher consumption in the warmer months. The increase in Charges for Services revenue is partially offset by decreases in contributions from developers related to water permit meter sales.

Year-to-date, Water and Sewer expenses are up approximately \$8.3 million, or 2 percent, compared to last year. The increase is primarily due to an increase in personnel costs and capital contributions. However, expenses in the Water and Sewer Operating Fund are approximately \$12.8 million under budget primarily due to underutilization in areas such as industrial repairs, professional services, chemicals, and personnel services.

ADMINISTRATIVE SUPPORT FUND (PAGE 53)

The Administrative Support Fund accounts for the activities of all central support departments: Communications, County Administration (excluding Gwinnett Clean & Beautiful, Internal Audit, Assessors' Office and Voter Registrations and Elections), Financial Services, Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
DECEMBER 2024- 2025 YTD EXPENSES



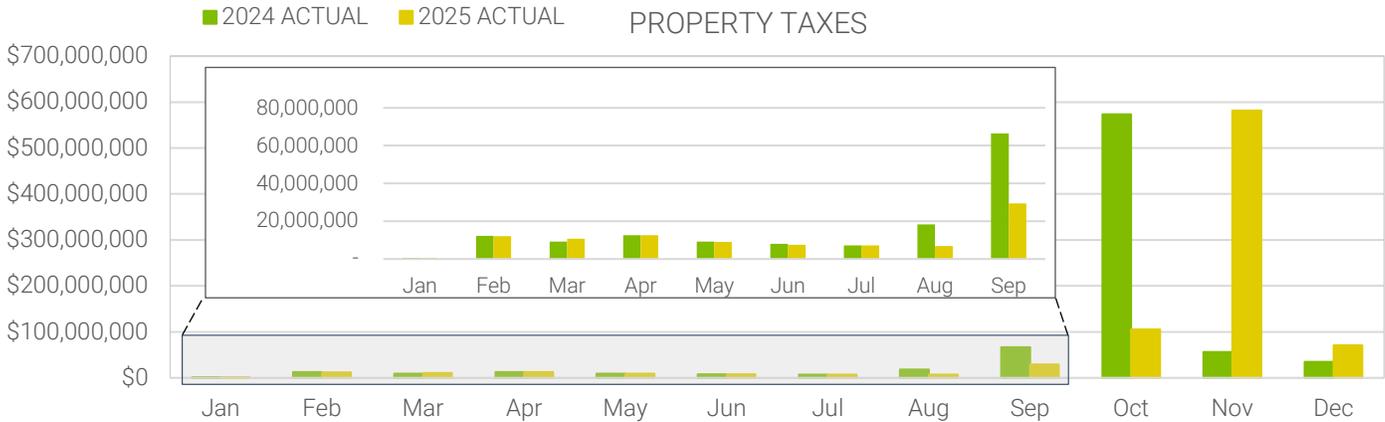
Information Technology Services expenses for December are up approximately \$6.5 million, or 11 percent, compared to last year. This is primarily due to increases in personnel and license support agreement costs. However, expenses are approximately \$11.2 million under budget. This variance is primarily attributable to underutilization in areas such as technical services and fleet repairs and maintenance.

Legal fees previously recorded under Non-departmental are now being reported in the Law Department.

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 the collection date. Those funds are General, Fire & EMS, Development & Enforcement, 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. In the prior year, property taxes were collected around the October 15, 2024, due date. However, in the current year, the property tax due date was November 15, 2025 and higher collections are reflected in the month of November. Property Taxes through December 2025 are approximately \$45.6 million higher when compared to the same time last year.

Tax Digest Adjustment

In December, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$101.2 million for tax years 2017 through 2025. These adjustments include a net increase of approximately \$133.6 million in real property assessed values and a net decrease of approximately \$32.4 million in personal property assessed values. The majority of the adjustments are from appeal resolutions.

Oracle Implementation

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. In some instances, items previously reported separately were combined, which may have resulted in financial presentation differences compared to previous reporting periods. Additional budget presentation differences are noted on the fund statements impacted by these changes and are further detailed in the supplementary pages attached to this report.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

101-General Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 225,953,428	\$ 225,953,428	\$ 225,953,428			
Revenues:						
Taxes	\$ 503,066,498	\$ 503,066,498	\$ 482,875,173	95.99%	\$ 465,031,205	101.23%
Licenses and Permits	5,385,122	5,385,122	5,318,006	98.75%	5,639,672	106.82%
Intergovernmental Revenues	2,211,200	2,211,200	2,634,130	119.13%	2,630,590	119.31%
Charges for Services	38,202,406	38,202,406	39,398,225	103.13%	36,588,112	106.54%
Fines and Forfeitures	3,094,270	3,094,270	3,160,994	102.16%	3,367,551	106.99%
Investment Income	5,908,000	5,908,000	5,152,644	87.21%	7,644,254	158.40%
Contributions and Donations	108,650	113,650	30,085	26.47%	9,945	9.39%
Miscellaneous	2,054,992	2,054,992	2,985,803	145.30%	3,515,541	190.66%
Other Financing Sources	-	-	419,712	-	1,527,268	1,195.04%
Revenue without use of Fund Balance	560,031,138	560,036,138	541,974,771	96.77%	525,954,139	102.87%
Use of Fund Balance	25,308,640	25,330,598	-	-	-	-
TOTAL REVENUES	\$ 585,339,778	\$ 585,366,736	\$ 541,974,771	92.59%	\$ 525,954,139	102.87%
Appropriations:						
Assessors' Office	\$ -	\$ 14,979,047	\$ 14,196,755	94.78%	\$ 13,129,487	93.86%
Board of Commissioners	2,724,968	2,724,968	2,645,335	97.08%	2,425,513	97.10%
Communications	-	-	-	-	969,356	79.71%
County Administration	1,609,864	1,722,868	1,529,648	88.78%	5,371,413	94.29%
Financial Services	14,979,047	-	-	-	-	-
Tax Commissioner	21,564,614	21,564,614	20,068,499	93.06%	18,744,508	95.49%
Transportation	41,404,644	41,404,644	38,928,922	94.02%	37,298,136	97.11%
Planning and Development	6,883,534	6,767,514	6,285,639	92.88%	4,731,330	79.64%
Police Services	7,605,437	7,605,437	6,586,784	86.61%	6,162,544	82.40%
Corrections	25,375,381	25,375,381	24,733,472	97.47%	23,072,266	94.80%
Sheriff	179,652,962	179,652,962	164,133,331	91.36%	150,797,230	91.56%
District Attorney	29,771,110	29,802,950	29,088,363	97.60%	25,469,957	96.20%
Solicitor General	12,167,072	12,167,072	11,055,976	90.87%	8,764,042	83.54%
Judiciary	40,449,669	52,789,669	46,823,700	88.70%	43,617,911	95.92%
Juvenile Court	7,866,919	10,206,919	9,461,848	92.70%	8,510,725	92.82%
Child Advocacy & Juvenile Services	6,693,787	6,693,787	6,149,761	91.87%	4,969,409	87.99%
Probate Court	5,115,335	5,422,293	5,207,924	96.05%	4,658,143	98.06%

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

101-General Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Clerk of Court	23,623,860	23,623,860	22,288,126	94.35%	19,454,821	92.17%
Voter Registrations & Elections	13,321,547	13,321,547	11,926,566	89.53%	19,836,416	88.88%
Support Services	272,500	272,500	271,634	99.68%	261,610	97.43%
Intergovernmental	160,000	160,580	160,580	100.00%	154,011	96.26%
Community Services	32,029,764	32,034,764	28,503,118	88.98%	25,098,211	90.10%
Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	1,216,534	100.00%	1,198,654	92.52%
Board of Health	3,345,000	3,345,000	3,345,000	100.00%	2,500,000	100.00%
Dept. of Family and Children Services	660,638	660,638	660,638	100.00%	660,638	100.00%
Food Insecurity	150,000	150,000	141,755	94.50%	149,625	99.75%
Gwinnett Coalition - HHS	235,088	235,088	235,088	100.00%	235,088	100.00%
Gwinnett County Public Library	26,971,986	26,971,986	26,640,757	98.77%	25,342,894	98.46%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
View Point Health	1,443,341	1,443,341	1,443,341	100.00%	1,443,341	100.00%
Homelessness Prevention	1,012,300	1,012,300	1,012,300	100.00%	446,493	89.30%
Healthcare Initiative-Chronic Care Assistance	650,000	650,000	650,000	100.00%	550,000	100.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Partnership Gwinnett	500,000	500,000	500,000	100.00%	500,000	100.00%
Medical Examiner	2,388,333	2,388,333	1,828,154	76.55%	1,744,986	86.92%
Total Subsidies	39,580,578	39,580,578	38,680,926	97.73%	35,779,076	97.78%
Non-Departmental:						
Contingency	3,729,000	3,553,576	-	-	-	-
Contribution to Capital	38,601,436	38,782,456	37,782,456	97.42%	60,384,182	100.00%
Contribution to Local Transit	14,800,000	14,800,000	14,800,000	100.00%	17,602,000	100.00%
Contribution to Airport	116,750	116,750	116,750	100.00%	25,000	100.00%
Pension Reserves	240,000	240,000	145,047	60.44%	153,396	63.92%
Indigent Defense Reserve	15,000,000	-	-	-	-	-
Total Non-Departmental	72,487,186	57,492,782	52,844,253	91.91%	78,164,578	90.75%
Appropriations without Contribution to Fund Balance	585,339,778	585,366,736	541,571,160	92.52%	537,440,693	92.61%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,366,736	\$ 541,571,160	92.52%	\$ 537,440,693	92.61%

Projected Fund Balance December 31	\$ 200,644,788	\$ 200,622,830	
Fund Balance as of Report Date			\$ 226,357,039

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

202-Fire and EMS District Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 181,436,233	\$ 181,436,233	\$ 174,597,877	96.23%	\$ 164,348,955	100.15%
Licenses and Permits	1,000,000	1,000,000	1,031,494	103.15%	1,025,925	90.75%
Intergovernmental Revenues	-	58,739	58,739	100.00%	35,939	100.00%
Charges for Services	18,117,690	18,117,690	20,705,968	114.29%	20,909,922	122.52%
Investment Income	1,656,000	1,656,000	2,005,818	121.12%	3,044,334	205.38%
Contributions and Donations	1,000	6,000	8,301	138.35%	11,190	111.90%
Miscellaneous	1,000	1,000	532,963	53,296.27%	303,203	10,106.76%
Other Financing Sources	-	-	13,000,403	-	-	-
Revenue without use of Fund Balance	202,211,923	202,275,662	211,941,563	104.78%	189,679,468	103.18%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 202,211,923	\$ 202,275,662	\$ 211,941,563	104.78%	\$ 189,679,468	103.18%
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 1,426,383	85.37%	\$ 1,361,515	92.28%
Fire and Emergency Services	185,929,900	185,934,900	182,196,448	97.99%	164,516,585	93.15%
Non-Departmental:						
Contingency	926,000	926,000	-	-	-	-
Fire EMS	11,057,815	11,057,815	10,709,815	96.85%	19,455,863	98.00%
Total Non-Departmental	11,983,815	11,983,815	10,709,815	89.37%	19,455,863	94.09%
Appropriations without Contribution to Fund Balance	199,584,530	199,589,530	194,332,646	97.37%	185,333,962	93.25%
Contribution to Fund Balance	2,627,393	2,686,132	-	-	-	-
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,275,662	\$ 194,332,646	96.07%	\$ 185,333,962	93.25%
Projected Fund Balance December 31	\$ 98,890,691	\$ 98,949,430				
Fund Balance as of Report Date			\$ 113,872,215			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

204-Development & Enforcement District Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443			
Revenues:						
Taxes	\$ 13,530,958	\$ 13,530,958	\$ 12,394,819	91.60%	\$ 12,524,293	103.33%
Licenses and Permits	7,600,000	7,600,000	8,518,584	112.09%	7,267,394	147.38%
Charges for Services	950,000	950,000	844,600	88.91%	850,292	80.37%
Investment Income	485,500	485,500	395,836	81.53%	630,628	211.34%
Miscellaneous	-	-	69,861	-	36,954	162.08%
Revenue without use of Fund Balance	22,566,458	22,566,458	22,223,700	98.48%	21,309,561	115.62%
TOTAL REVENUES	\$ 22,566,458	\$ 22,566,458	\$ 22,223,700	98.48%	\$ 21,309,561	115.62%
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,648,138	\$ 20,275,016	93.66%	\$ 18,432,022	87.46%
Non-Departmental:						
Contingency	134,000	28,178	-	-	-	-
Development & Code Enforcement	709,417	659,417	638,417	96.82%	5,282,061	99.25%
Total Non-Departmental	843,417	687,595	638,417	92.85%	5,282,061	97.45%
Appropriations without Contribution to Fund Balance	22,335,733	22,335,733	20,913,433	93.63%	23,714,083	89.51%
Contribution to Fund Balance	230,725	230,725	-	-	-	-
TOTAL APPROPRIATIONS	\$ 22,566,458	\$ 22,566,458	\$ 20,913,433	92.67%	\$ 23,714,083	89.51%
Projected Fund Balance December 31	\$ 13,779,168	\$ 13,779,168				
Fund Balance as of Report Date			\$ 14,858,710			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

205-Recreation Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,887,100	\$ 58,887,100	\$ 55,382,608	94.05%	\$ 52,112,264	100.60%
Charges for Services	5,050,141	5,050,141	4,799,236	95.03%	4,292,758	99.21%
Investment Income	657,500	657,500	662,881	100.82%	934,412	131.96%
Contributions and Donations	7,500	7,500	4,425	59.00%	11,815	30.16%
Miscellaneous	2,939,262	2,939,262	3,348,144	113.91%	3,019,836	110.55%
Other Financing Sources	21,930	21,930	21,930	100.00%	21,930	100.00%
Revenue without use of Fund Balance	67,563,433	67,563,433	64,219,224	95.24%	60,642,230	101.70%
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 64,219,224	95.24%	\$ 60,642,230	101.70%
Appropriations:						
Support Services	\$ 52,110	\$ 52,110	\$ 34,844	66.87%	\$ 43,755	83.60%
Community Services	-	-	-	-	53,113,296	94.58%
Parks and Recreation	60,436,324	60,436,324	56,363,955	93.26%	-	-
Non-Departmental:						
Contingency	137,000	137,000	-	-	-	-
Recreation	1,140,496	1,140,496	783,496	68.70%	5,806,916	95.70%
Total Non-Departmental	1,277,496	1,277,496	783,496	61.33%	5,806,916	93.74%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	57,182,295	92.58%	58,963,967	94.48%
Contribution to Fund Balance	5,797,503	5,797,503	-	-	-	-
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 57,182,295	84.63%	\$ 58,963,967	94.48%
Projected Fund Balance December 31	\$ 34,305,806	\$ 34,305,806				
Fund Balance as of Report Date			\$ 35,545,232			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

206-Police Services District Fund

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, Mulberry, 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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 122,709,281	\$ 122,709,281	\$ 122,709,281			
Revenues:						
Taxes	\$ 133,844,952	\$ 133,844,952	\$ 130,507,995	97.51%	\$ 122,899,640	102.56%
Insurance Premium Tax	62,310,140	62,310,140	66,617,954	106.91%	62,848,114	104.39%
Charges for Services	1,110,480	1,110,480	1,134,135	102.13%	1,159,692	101.28%
Fines and Forfeitures	10,413,542	8,113,542	8,869,669	109.32%	9,678,593	95.77%
Investment Income	2,393,000	2,393,000	2,894,412	120.95%	4,009,496	211.30%
Miscellaneous	459,063	460,813	791,154	171.69%	678,567	152.07%
Other Financing Sources	-	-	173	-	-	-
Revenue without use of Fund Balance	210,531,177	208,232,927	210,815,492	101.24%	201,274,101	103.95%
Use of Fund Balance	8,457,572	10,760,396	-	-	-	-
TOTAL REVENUES	\$ 218,988,749	\$ 218,993,323	\$ 210,815,492	96.27%	\$ 201,274,101	103.95%
Appropriations:						
Police Services	\$ 206,087,456	\$ 206,088,770	\$ 185,890,943	90.20%	\$ 168,864,509	89.44%
Solicitor General	893,673	893,673	670,004	74.97%	584,028	67.30%
Clerk of Recorder's Court	2,180,121	2,180,121	2,078,143	95.32%	1,917,255	93.88%
Recorder's Court	2,385,708	2,945,282	2,727,831	92.62%	2,420,231	96.92%
Non-Departmental:						
Contingency	1,005,000	830,000	-	-	-	-
Police	6,436,791	6,055,477	5,251,791	86.73%	22,613,322	97.56%
Total Non-Departmental	7,441,791	6,885,477	5,251,791	76.27%	22,613,322	93.73%
Appropriations without Contribution to Fund Balance	218,988,749	218,993,323	196,618,711	89.78%	196,399,345	89.95%
TOTAL APPROPRIATIONS	\$ 218,988,749	\$ 218,993,323	\$ 196,618,711	89.78%	\$ 196,399,345	89.95%
Projected Fund Balance December 31	\$ 114,251,709	\$ 111,948,885				
Fund Balance as of Report Date			\$ 136,906,062			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

207-Street Lighting Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 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	\$ 9,701,176	100.75%	\$ 9,590,209	100.45%
Investment Income	-	-	49,235		75,433	-
Miscellaneous	-	-	38,121		62,721	-
Revenue without use of Fund Balance	9,600,000	9,629,076	9,788,532	101.66%	9,728,363	101.89%
Use of Fund Balance	783,833	783,833	-	-	-	-
TOTAL REVENUES	\$ 10,383,833	\$ 10,412,909	\$ 9,788,532	94.00%	\$ 9,728,363	101.89%
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,392,909	\$ 9,874,006	95.01%	\$ 9,480,407	93.05%
Non-Departmental:						
Contingency	20,000	20,000	-	-	-	-
Total Non-Departmental	20,000	20,000	-	-	-	-
Appropriations without Contribution to Fund Balance	10,383,833	10,412,909	9,874,006	94.82%	9,480,407	92.96%
TOTAL APPROPRIATIONS	\$ 10,383,833	\$ 10,412,909	\$ 9,874,006	94.82%	\$ 9,480,407	92.96%
Projected Fund Balance December 31	\$ 2,536,649	\$ 2,536,649				
Fund Balance as of Report Date			\$ 3,235,008			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

208-Speed Hump Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 274,037	182.69%	\$ 149,897	93.69%
Investment Income	12,000	12,000	12,706	105.88%	24,049	96.13%
Miscellaneous	-	-	553	-	301	-
Revenue without use of Fund Balance	162,000	162,000	287,297	177.34%	174,247	94.18%
Use of Fund Balance	209,305	209,305	-	-	-	-
TOTAL REVENUES	\$ 371,305	\$ 371,305	\$ 287,297	77.37%	\$ 174,247	94.18%
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 223,897	60.30%	\$ 330,649	69.95%
Appropriations without Contribution to Fund Balance	371,305	371,305	223,897	60.30%	330,649	69.95%
TOTAL APPROPRIATIONS	\$ 371,305	\$ 371,305	\$ 223,897	60.30%	\$ 330,649	69.95%
Projected Fund Balance December 31	\$ 103,101	\$ 103,101				
Fund Balance as of Report Date			\$ 375,806			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

209-Loganville EMS District Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 18,009	116.19%	\$ 25,857	133.28%
Revenue without use of Fund Balance	15,500	15,500	18,009	116.19%	25,857	133.28%
Use of Fund Balance	81,681	81,681	-	-	-	-
TOTAL REVENUES	\$ 97,181	\$ 97,181	\$ 18,009	18.53%	\$ 25,857	133.28%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 91,282	93.93%	\$ 83,208	88.81%
Appropriations without Contribution to Fund Balance	97,181	97,181	91,282	93.93%	83,208	88.81%
TOTAL APPROPRIATIONS	\$ 97,181	\$ 97,181	\$ 91,282	93.93%	\$ 83,208	88.81%
Projected Fund Balance December 31	\$ 344,802	\$ 344,802				
Fund Balance as of Report Date			\$ 353,210			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

210-Economic Development Tax Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,086,726	\$ 17,086,726	\$ 16,725,434	97.89%	\$ 15,732,881	107.76%
Investment Income	157,500	157,500	519,064	329.56%	658,093	339.22%
Revenue without use of Fund Balance	17,244,226	17,244,226	17,244,499	100.00%	16,390,974	110.79%
TOTAL REVENUES	\$ 17,244,226	\$ 17,244,226	\$ 17,244,499	100.00%	\$ 16,390,974	110.79%
Appropriations:						
Planning and Development	\$ 16,302,876	\$ 16,302,876	\$ 10,924,557	67.01%	\$ 17,491,420	82.93%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	10,924,557	67.01%	17,491,420	82.93%
Contribution to Fund Balance	941,350	941,350	-	-	-	-
TOTAL APPROPRIATIONS	\$ 17,244,226	\$ 17,244,226	\$ 10,924,557	63.35%	\$ 17,491,420	82.93%
Projected Fund Balance December 31	\$ 15,731,840	\$ 15,731,840				
Fund Balance as of Report Date			\$ 21,110,432			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

215-Jimmy Carter Boulevard TAD Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,949,494	-	\$ 7,565,169	-
Investment Income	927,500	927,500	1,276,314	137.61%	1,227,389	162.48%
Revenue without use of Fund Balance	927,500	927,500	9,225,807	994.70%	8,792,558	1,163.95%
TOTAL REVENUES	\$ 927,500	\$ 927,500	\$ 9,225,807	994.70%	\$ 8,792,558	1,163.95%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	827,500	827,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 927,500	\$ 927,500	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 34,463,506	\$ 34,463,506				
Fund Balance as of Report Date			\$ 42,861,813			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

216-Indian Trail TAD Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,539,200	-	\$ 2,481,155	-
Investment Income	258,000	258,000	420,762	163.09%	376,913	206.36%
Revenue without use of Fund Balance	258,000	258,000	2,959,962	1,147.27%	2,858,068	1,564.77%
TOTAL REVENUES	\$ 258,000	\$ 258,000	\$ 2,959,962	1,147.27%	\$ 2,858,068	1,564.77%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	158,000	158,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 258,000	\$ 258,000	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 11,165,979	\$ 11,165,979				
Fund Balance as of Report Date			\$ 13,967,941			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

217-Park Place TAD Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,874,027	-	\$ 2,392,492	-
Investment Income	178,000	178,000	305,893	171.85%	248,760	170.11%
Revenue without use of Fund Balance	178,000	178,000	3,179,920	1,786.47%	2,641,252	1,806.14%
TOTAL REVENUES	\$ 178,000	\$ 178,000	\$ 3,179,920	1,786.47%	\$ 2,641,252	1,806.14%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	78,000	78,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 178,000	\$ 178,000	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 7,900,658	\$ 7,900,658				
Fund Balance as of Report Date			\$ 11,002,578			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

218-Lake Lucerne TAD Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,545,467	-	\$ 1,351,313	-
Investment Income	101,500	101,500	158,905	156.56%	120,477	210.96%
Revenue without use of Fund Balance	101,500	101,500	1,704,372	1,679.18%	1,471,790	2,577.16%
TOTAL REVENUES	\$ 101,500	\$ 101,500	\$ 1,704,372	1,679.18%	\$ 1,471,790	2,577.16%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	1,500	1,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 101,500	\$ 101,500	\$ -	- \$	-	-
Projected Fund Balance December 31	\$ 4,117,274	\$ 4,117,274				
Fund Balance as of Report Date			\$ 5,820,146			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

219-Gwinnett Place TAD Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,064,173	-	\$ 3,480,244	-
Investment Income	287,000	287,000	442,618	154.22%	384,446	200.02%
Miscellaneous	-	-	10,000	-	-	-
Revenue without use of Fund Balance	287,000	287,000	4,516,791	1,573.79%	3,864,690	2,010.68%
Use of Fund Balance	-	159,667	-	-	-	-
TOTAL REVENUES	\$ 287,000	\$ 446,667	\$ 4,516,791	1,011.22%	\$ 3,864,690	2,010.68%
Appropriations:						
Planning and Development	\$ 100,000	\$ 446,667	\$ 346,667	77.61%	\$ 15,656	15.66%
Appropriations without Contribution to Fund Balance	100,000	446,667	346,667	77.61%	15,656	15.66%
Contribution to Fund Balance	187,000	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 287,000	\$ 446,667	\$ 346,667	77.61%	\$ 15,656	15.66%
Projected Fund Balance December 31	\$ 11,481,512	\$ 11,134,845				
Fund Balance as of Report Date			\$ 15,464,636			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

220-The Exchange at Gwinnett TAD Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,850,914	-	\$ 2,807,025	-
Investment Income	242,500	242,500	155,001	63.92%	195,321	175.76%
Revenue without use of Fund Balance	242,500	242,500	4,005,916	1,651.92%	3,002,346	2,701.70%
Use of Fund Balance	2,492,325	2,787,325	-	-	-	-
TOTAL REVENUES	\$ 2,734,825	\$ 3,029,825	\$ 4,005,916	132.22%	\$ 3,002,346	2,701.70%
Appropriations:						
Planning and Development	\$ 2,734,825	\$ 3,029,825	\$ 2,802,200	92.49%	\$ 3,724,036	93.44%
Appropriations without Contribution to Fund Balance	2,734,825	3,029,825	2,802,200	92.49%	3,724,036	93.44%
TOTAL APPROPRIATIONS	\$ 2,734,825	\$ 3,029,825	\$ 2,802,200	92.49%	\$ 3,724,036	93.44%
Projected Fund Balance December 31	\$ 4,330,379	\$ 4,035,379				
Fund Balance as of Report Date			\$ 8,026,420			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

230-E-911 Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
Revenues:						
Taxes	\$ -	\$ -	\$ 11,951	-	\$ 12,238	-
Charges for Services	24,344,400	24,344,400	24,802,766	101.88%	24,493,105	103.24%
Investment Income	1,104,500	1,104,500	1,305,483	118.20%	1,592,620	97.50%
Miscellaneous	-	-	53,423	-	32,194	-
Revenue without use of Fund Balance	25,448,900	25,448,900	26,173,623	102.85%	26,130,156	103.05%
Use of Fund Balance	5,415,021	6,095,648	-	-	-	-
TOTAL REVENUES	\$ 30,863,921	\$ 31,544,548	\$ 26,173,623	82.97%	\$ 26,130,156	103.05%
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,954,512	\$ 26,024,173	93.09%	\$ 22,449,723	85.63%
Intergovernmental	2,942,036	3,282,998	2,997,427	91.30%	2,960,003	100.00%
Non-Departmental:						
Contingency	98,000	98,000	-	-	-	-
E-911	550,000	209,038	-	-	-	-
Total Non-Departmental	648,000	307,038	-	-	-	-
Appropriations without Contribution to Fund Balance	30,863,921	31,544,548	29,021,600	92.00%	25,409,726	85.49%
TOTAL APPROPRIATIONS	\$ 30,863,921	\$ 31,544,548	\$ 29,021,600	92.00%	\$ 25,409,726	85.49%
Projected Fund Balance December 31	\$ 35,255,109	\$ 34,574,482				
Fund Balance as of Report Date			\$ 37,822,153			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

231-Tourism Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
Revenues:						
Taxes	\$ 14,144,182	\$ 16,494,105	\$ 16,649,925	100.94%	\$ 14,750,037	105.06%
Charges for Services	1,000	1,000	-	-	-	-
Investment Income	802,000	802,000	879,785	109.70%	919,103	180.22%
Miscellaneous	45,119	45,119	-	-	-	-
Revenue without use of Fund Balance	14,992,301	17,342,224	17,529,710	101.08%	15,669,140	107.36%
Use of Fund Balance	3,725,640	2,164,717	-	-	-	-
TOTAL REVENUES	\$ 18,717,941	\$ 19,506,941	\$ 17,529,710	89.86%	\$ 15,669,140	107.36%
Appropriations:						
Arts, Culture, and Entertainment	\$ 300,000	\$ 300,000	\$ 300,000	100.00%	\$ 200,000	100.00%
Facility Debt	15,653,799	15,964,501	15,959,456	99.97%	15,715,376	99.97%
Tourism	2,764,142	3,242,440	3,170,253	97.77%	2,834,739	97.51%
Appropriations without Contribution to Fund Balance	18,717,941	19,506,941	19,429,708	99.60%	18,750,115	99.59%
TOTAL APPROPRIATIONS	\$ 18,717,941	\$ 19,506,941	\$ 19,429,708	99.60%	\$ 18,750,115	99.59%
Projected Fund Balance December 31	\$ 21,728,010	\$ 23,288,933				
Fund Balance as of Report Date			\$ 23,553,652			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

232-Stadium Fund

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 onetime 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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 1,046,824	101.03%	\$ 1,221,851	110.18%
Intergovernmental Revenues	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	1,250,016	103.92%	1,347,663	107.05%
Investment Income	47,000	47,000	162,512	345.77%	160,331	275.48%
Revenue without use of Fund Balance	2,686,027	2,686,027	2,859,352	106.45%	3,129,845	110.75%
TOTAL REVENUES	\$ 2,686,027	\$ 2,686,027	\$ 2,859,352	106.45%	\$ 3,129,845	110.75%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 2,119,656	99.66%	\$ 2,218,752	99.69%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	2,119,656	99.66%	2,218,752	99.69%
Contribution to Fund Balance	559,159	559,159	-	-	-	-
TOTAL APPROPRIATIONS	\$ 2,686,027	\$ 2,686,027	\$ 2,119,656	78.91%	\$ 2,218,752	99.69%
Projected Fund Balance December 31	\$ 5,462,787	\$ 5,462,787				
Fund Balance as of Report Date			\$ 5,643,324			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

233-Authority Imaging Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
Revenues:						
Charges for Services	\$ 868,093	\$ 868,093	\$ 661,675	76.22%	\$ 565,758	60.83%
Investment Income	74,640	74,640	50,234	67.30%	72,119	-
Revenue without use of Fund Balance	942,733	942,733	711,909	75.52%	637,876	68.58%
Use of Fund Balance	557,267	557,267	-	-	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 711,909	47.46%	\$ 637,876	68.58%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 103,050	6.87%	\$ 92,253	6.15%
Appropriations without Contribution to Fund Balance	1,500,000	1,500,000	103,050	6.87%	92,253	6.15%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 103,050	6.87%	\$ 92,253	6.15%
Projected Fund Balance December 31	\$ 6,747,181	\$ 6,747,181				
Fund Balance as of Report Date			\$ 7,913,307			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

234-Juvenile Court Supervision Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 50,670	168.90%	\$ 60,196	200.65%
Revenue without use of Fund Balance	30,000	30,000	50,670	168.90%	60,196	200.65%
Use of Fund Balance	25,100	25,100	-	-	-	-
TOTAL REVENUES	\$ 55,100	\$ 55,100	\$ 50,670	91.96%	\$ 60,196	200.65%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 25,433	46.16%	\$ 40,620	73.72%
Appropriations without Contribution to Fund Balance	55,100	55,100	25,433	46.16%	40,620	73.72%
TOTAL APPROPRIATIONS	\$ 55,100	\$ 55,100	\$ 25,433	46.16%	\$ 40,620	73.72%
Projected Fund Balance December 31	\$ 277,408	\$ 277,408				
Fund Balance as of Report Date			\$ 327,745			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

235-Tree Bank Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Charges for Services	\$ 100,000	\$ 100,000	\$ 123,980	123.98%	\$ 351,636	175.82%
Investment Income	-	-	19,606	-	22,872	-
Revenue without use of Fund Balance	100,000	100,000	143,586	143.59%	374,508	187.25%
Use of Fund Balance	300,000	300,000	-	-	-	-
TOTAL REVENUES	\$ 400,000	\$ 400,000	\$ 143,586	35.90%	\$ 374,508	187.25%
Appropriations:						
Planning and Development	\$ 400,000	\$ 400,000	\$ 245,567	61.39%	\$ 139,702	49.02%
Appropriations without Contribution to Fund Balance	400,000	400,000	245,567	61.39%	139,702	49.02%
TOTAL APPROPRIATIONS	\$ 400,000	\$ 400,000	\$ 245,567	61.39%	\$ 139,702	49.02%
Projected Fund Balance December 31	\$ 578,008	\$ 578,008				
Fund Balance as of Report Date			\$ 776,027			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

236-Opioid Remediation Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 1,527,145		\$ 3,538,471	-
Investment Income	-	-	239,877		156,520	-
Revenue without use of Fund Balance	-	-	1,767,023		3,694,991	-
TOTAL REVENUES	\$ -	\$ 269,000	\$ 1,767,023	656.89%	\$ 3,694,991	-
Appropriations:						
Financial Services	\$ -	\$ 269,000	\$ -		\$ -	-
Appropriations without Contribution to Fund Balance	-	269,000	-		-	-
TOTAL APPROPRIATIONS	\$ -	\$ 269,000	\$ -		\$ -	-
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,588,870				
Fund Balance as of Report Date			\$ 7,624,893			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

250-Sheriff Special Justice Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 386,977	\$ 677,745	175.14%	\$ 137,712	59.84%
Revenue without use of Fund Balance	-	386,977	677,745	175.14%	137,712	59.84%
Use of Fund Balance	350,000	350,000	-	-	-	-
TOTAL REVENUES	\$ 350,000	\$ 736,977	\$ 677,745	91.96%	\$ 137,712	59.84%
Appropriations:						
Sheriff	\$ 350,000	\$ 736,977	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	350,000	736,977	-	-	-	-
TOTAL APPROPRIATIONS	\$ 350,000	\$ 736,977	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 392,174	\$ 392,174				
Fund Balance as of Report Date			\$ 1,419,919			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

251-Sheriff Special Treasury Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 213,253	\$ 213,253	\$ 213,253			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 17,000		- \$ 22,951	-
Revenue without use of Fund Balance	-	-	17,000		22,951	-
Use of Fund Balance	75,000	75,000	-		-	-
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ 17,000	22.67%	\$ 22,951	-
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	-
Appropriations without Contribution to Fund Balance	75,000	75,000	200	0.27%	-	-
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	-
Projected Fund Balance December 31	\$ 138,253	\$ 138,253				
Fund Balance as of Report Date			\$ 230,053			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

252-Sheriff Special State Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 366,666	\$ 366,666	\$ 366,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 411,301	\$ 346,149	84.16%	\$ 237,380	100.00%
Investment Income	-	-	16,015	-	8,565	-
Revenue without use of Fund Balance	-	411,301	362,164	88.05%	245,946	103.61%
Use of Fund Balance	70,000	70,000	-	-	-	-
TOTAL REVENUES	\$ 70,000	\$ 481,301	\$ 362,164	75.25%	\$ 245,946	103.61%
Appropriations:						
Sheriff	\$ 70,000	\$ 481,301	\$ 90,634	18.83%	\$ 6,303	2.05%
Appropriations without Contribution to Fund Balance	70,000	481,301	90,634	18.83%	6,303	2.05%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 481,301	\$ 90,634	18.83%	\$ 6,303	2.05%
Projected Fund Balance December 31	\$ 296,666	\$ 296,666				
Fund Balance as of Report Date			\$ 638,196			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

253-Police Special Justice Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	\$ -	\$ 167,710	\$ 167,710	100.00%	\$ 156,571	102.24%
Investment Income	-	-	7,248	-	-	-
Revenue without use of Fund Balance	-	167,710	174,958	104.32%	156,571	102.24%
Use of Fund Balance	334,131	166,421	-	-	-	-
TOTAL REVENUES	\$ 334,131	\$ 334,131	\$ 174,958	52.36%	\$ 156,571	102.24%
Appropriations:						
Police Services	\$ 334,131	\$ 334,131	\$ 18,700	5.60%	\$ 84,995	30.56%
Appropriations without Contribution to Fund Balance	334,131	334,131	18,700	5.60%	84,995	30.56%
TOTAL APPROPRIATIONS	\$ 334,131	\$ 334,131	\$ 18,700	5.60%	\$ 84,995	30.56%
Projected Fund Balance December 31	\$ 805,456	\$ 973,166				
Fund Balance as of Report Date			\$ 1,295,845			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

254-Police Special State Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 145,124	\$ 165,059	113.74%	\$ 348,093	99.74%
Investment Income	-	-	8,125	-	-	-
Revenue without use of Fund Balance	-	145,124	173,183	119.33%	348,093	99.74%
Use of Fund Balance	140,700	-	-	-	-	-
TOTAL REVENUES	\$ 140,700	\$ 145,124	\$ 173,183	119.33%	\$ 348,093	99.74%
Appropriations:						
Police Services	\$ 140,700	\$ 140,700	\$ 51,055	36.29%	\$ 35,906	37.80%
Appropriations without Contribution to Fund Balance	140,700	140,700	51,055	36.29%	35,906	37.80%
Contribution to Fund Balance	-	4,424	-	-	-	-
TOTAL APPROPRIATIONS	\$ 140,700	\$ 145,124	\$ 51,055	35.18%	\$ 35,906	37.80%
Projected Fund Balance December 31	\$ 1,137,272	\$ 1,282,396				
Fund Balance as of Report Date			\$ 1,400,100			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

255-Crime Victims Assistance Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 695,652	119.70%	\$ 652,651	111.67%
Investment Income	-	-	10,531		5,175	-
Miscellaneous	-	-	3,367		1,932	-
Revenue without use of Fund Balance	581,185	581,185	709,550	122.09%	659,758	112.88%
Use of Fund Balance	223,931	223,931	-	-	-	-
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 709,550	88.13%	\$ 659,758	112.88%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 357,789	95.21%	\$ 349,659	95.76%
Solicitor General	419,328	419,328	308,623	73.60%	290,894	78.31%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Contribution to Fund Balance	805,116	805,116	666,413	82.77%	640,553	85.79%
TOTAL APPROPRIATIONS	\$ 805,116	\$ 805,116	\$ 666,413	82.77%	\$ 640,553	85.79%
Projected Fund Balance December 31	\$ 226,519	\$ 226,519				
Fund Balance as of Report Date			\$ 493,587			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

256-DA Federal Justice Asset Sharing Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 174,983	\$ 174,983	\$ 174,983			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -		\$ 19,307	100.00%
Revenue without use of Fund Balance	-	-	-		19,307	100.00%
Use of Fund Balance	83,792	83,792	-		-	-
TOTAL REVENUES	\$ 83,792	\$ 83,792	\$ -		\$ 19,307	100.00%
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ 1,104	1.32%	\$ 46,698	30.26%
Appropriations without Contribution to Fund Balance	83,792	83,792	1,104	1.32%	46,698	30.26%
TOTAL APPROPRIATIONS	\$ 83,792	\$ 83,792	\$ 1,104	1.32%	\$ 46,698	30.26%
Projected Fund Balance December 31	\$ 91,191	\$ 91,191				
Fund Balance as of Report Date			\$ 173,879			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

257-DA Federal Treasury Asset Sharing Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 50,434	\$ 50,434	\$ 50,434			
Revenues:						
Use of Fund Balance	\$ 38,000	\$ 38,000	\$ -		\$ -	-
TOTAL REVENUES	\$ 38,000	\$ 38,000	\$ -		\$ -	-
Appropriations:						
District Attorney	\$ 38,000	\$ 38,000	\$ 3,130	8.24%	\$ 2,538	16.95%
Appropriations without Contribution to Fund Balance	38,000	38,000	3,130	8.24%	2,538	16.95%
TOTAL APPROPRIATIONS	\$ 38,000	\$ 38,000	\$ 3,130	8.24%	\$ 2,538	16.95%
Projected Fund Balance December 31	\$ 12,434	\$ 12,434				
Fund Balance as of Report Date			\$ 47,304			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

258-DA Special State Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 87,929	\$ 82,358	93.66%	\$ 60,037	100.00%
Revenue without use of Fund Balance	-	87,929	82,358	93.66%	60,037	100.00%
Use of Fund Balance	31,718	-	-	-	-	-
TOTAL REVENUES	\$ 31,718	\$ 87,929	\$ 82,358	93.66%	\$ 60,037	100.00%
Appropriations:						
District Attorney	\$ 31,718	\$ 35,528	\$ 1,479	4.16%	\$ 100	1.08%
Appropriations without Contribution to Fund Balance	31,718	35,528	1,479	4.16%	100	1.08%
Contribution to Fund Balance	-	52,401	-	-	-	-
TOTAL APPROPRIATIONS	\$ 31,718	\$ 87,929	\$ 1,479	1.68%	\$ 100	1.08%
Projected Fund Balance December 31	\$ 31,190	\$ 115,309				
Fund Balance as of Report Date			\$ 143,787			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

265-Corrections Inmate Welfare Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989			
Revenues:						
Miscellaneous	\$ 146,700	\$ 146,700	\$ 137,126	93.47%	\$ 160,847	131.84%
Revenue without use of Fund Balance	146,700	146,700	137,126	93.47%	160,847	131.84%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 146,700	\$ 146,700	\$ 137,126	93.47%	\$ 160,847	131.84%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 100,054	86.52%	\$ 111,368	88.19%
Appropriations without Contribution to Fund Balance	115,640	115,640	100,054	86.52%	111,368	88.19%
Contribution to Fund Balance	31,060	31,060	-	-	-	-
TOTAL APPROPRIATIONS	\$ 146,700	\$ 146,700	\$ 100,054	68.20%	\$ 111,368	88.19%
Projected Fund Balance December 31	\$ 473,049	\$ 473,049				
Fund Balance as of Report Date			\$ 479,061			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

266-Sheriff Inmate Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Investment Income	\$ 157,500	\$ 157,500	\$ 211,659	134.39%	\$ 184,369	121.43%
Miscellaneous	1,568,000	1,568,000	978,471	62.40%	1,105,812	95.94%
Revenue without use of Fund Balance	1,725,500	1,725,500	1,190,130	68.97%	1,290,181	98.91%
TOTAL REVENUES	\$ 1,725,500	\$ 1,725,500	\$ 1,190,130	68.97%	\$ 1,290,181	98.91%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 410,952	59.02%	\$ 618,459	91.58%
Appropriations without Contribution to Fund Balance	696,350	696,350	410,952	59.02%	618,459	91.58%
Contribution to Fund Balance	1,029,150	1,029,150	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,725,500	\$ 1,725,500	\$ 410,952	23.82%	\$ 618,459	91.58%
Projected Fund Balance December 31	\$ 6,161,236	\$ 6,161,236				
Fund Balance as of Report Date			\$ 5,911,264			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

425-The Exchange at Gwinnett TAD Debt Service Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 191,975	-	\$ 200,667	-
Other Financing Sources	2,726,525	2,726,525	2,797,550	102.60%	3,718,214	148.64%
Revenue without use of Fund Balance	2,726,525	2,726,525	2,989,525	109.65%	3,918,880	156.66%
TOTAL REVENUES	\$ 2,726,525	\$ 2,726,525	\$ 2,989,525	109.65%	\$ 3,918,880	156.66%
Appropriations:						
Debt Service	\$ 2,726,525	\$ 2,726,525	\$ 2,719,213	99.73%	\$ 2,501,525	100.00%
Appropriations without Contribution to Fund Balance	2,726,525	2,726,525	2,719,213	99.73%	2,501,525	100.00%
TOTAL APPROPRIATIONS	\$ 2,726,525	\$ 2,726,525	\$ 2,719,213	99.73%	\$ 2,501,525	100.00%
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Fund Balance as of Report Date			\$ 1,855,778			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

501-Water and Sewer Operating Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 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	\$ 433,765,588	100.73%	\$ 424,720,737	103.46%
Investment Income	5,289,500	5,289,500	6,542,887	123.70%	5,830,382	139.91%
Contributions and Donations	30,227,414	30,227,414	25,128,527	83.13%	28,577,675	96.93%
Miscellaneous	-	-	4,400,891	-	608,429	-
Other Financing Sources	-	-	20,043,657	-	224,999	-
Revenue without use of Net Position	466,158,282	466,158,282	489,881,551	105.09%	459,962,221	103.56%
Use of Net Position	24,731,301	24,731,301	-	-	-	-
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 489,881,551	99.79%	\$ 459,962,221	103.56%
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 1,619,253	81.87%	\$ 1,033,605	80.44%
Water Resources*	488,045,859	488,045,859	476,491,928	97.63%	468,796,469	97.70%
Non-Departmental:						
Contingency	616,000	616,000	-	-	-	-
Water Resources	250,000	250,000	-	-	-	-
Total Non-Departmental	866,000	866,000	-	-	-	-
Appropriations without Working Capital Reserve	490,889,583	490,889,583	478,111,181	97.40%	469,830,073	97.52%
TOTAL APPROPRIATIONS	\$ 490,889,583	\$ 490,889,583	\$ 478,111,181	97.40%	\$ 469,830,073	97.52%
Projected Net Position December 31	\$ 161,355,304	\$ 161,355,304				
Net Position as of Report Date			\$ 197,856,975			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

550-Stormwater Operating Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 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	\$ 33,215,653	105.28%	\$ 32,136,069	102.37%
Investment Income	541,000	541,000	469,591	86.80%	625,277	325.67%
Miscellaneous	-	-	32,479	-	17,884	-
Revenue without use of Net Position	32,091,187	32,091,187	33,717,723	105.07%	32,779,231	103.78%
Use of Net Position	3,071,110	3,076,820	-	-	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,168,007	\$ 33,717,723	95.88%	\$ 32,779,231	103.78%
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,580,694	\$ 1,481,141	93.70%	\$ 1,518,806	75.49%
Water Resources*	33,407,313	33,407,313	31,951,624	95.64%	27,543,005	95.04%
Non-Departmental:						
Contingency	67,000	67,000	-	-	-	-
Stormwater	113,000	113,000	-	-	-	-
Total Non-Departmental	180,000	180,000	-	-	-	-
Appropriations without Working Capital Reserve	35,162,297	35,168,007	33,432,765	95.07%	29,061,810	93.32%
TOTAL APPROPRIATIONS	\$ 35,162,297	\$ 35,168,007	\$ 33,432,765	95.07%	\$ 29,061,810	93.32%
Projected Net Position December 31	\$ 16,288,799	\$ 16,283,089				
Net Position as of Report Date			\$ 19,644,867			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

560-Solid Waste Operating Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,893,697	157.81%	\$ 1,552,704	163.44%
Charges for Services	58,784,029	58,784,029	59,148,161	100.62%	55,006,352	99.39%
Investment Income	1,782,000	1,782,000	2,397,691	134.55%	2,592,649	162.65%
Miscellaneous	100	100	29,100	29,100.20%	11,780	11,780.48%
Revenue without use of Net Position	61,766,129	61,766,129	63,468,650	102.76%	59,163,486	102.20%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 61,766,129	\$ 61,766,129	\$ 63,468,650	102.76%	\$ 59,163,486	102.20%
Appropriations:						
Support Services*	\$ 61,176,797	\$ 61,176,797	\$ 60,596,701	99.05%	\$ 59,320,875	98.51%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Solid Waste	33,032	33,032	33,032	100.00%	33,032	100.00%
Total Non-Departmental	43,032	43,032	33,032	76.76%	33,032	76.76%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	60,629,733	99.04%	59,353,907	98.50%
Working Capital Reserve	546,300	546,300	-	-	-	-
TOTAL APPROPRIATIONS	\$ 61,766,129	\$ 61,766,129	\$ 60,629,733	98.16%	\$ 59,353,907	98.50%
Projected Net Position December 31	\$ 24,462,894	\$ 24,462,894				
Net Position as of Report Date			\$ 26,755,511			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

570-Airport Operating Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 209,149	134.93%	\$ 183,762	122.51%
Investment Income	64,000	64,000	47,841	74.75%	61,722	119.94%
Miscellaneous	1,200,000	1,200,000	1,720,574	143.38%	1,344,545	137.88%
Other Financing Sources	116,750	116,750	116,750	100.00%	25,000	100.00%
Revenue without use of Net Position	1,535,750	1,535,750	2,094,313	136.37%	1,615,029	134.41%
Use of Net Position	480,579	511,880	-	-	-	-
TOTAL REVENUES	\$ 2,016,329	\$ 2,047,630	\$ 2,094,313	102.28%	\$ 1,615,029	134.41%
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,036,630	\$ 2,036,609	100.00%	\$ 1,881,303	97.21%
Non-Departmental:						
Contingency	11,000	11,000	-	-	-	-
Total Non-Departmental	11,000	11,000	-	-	-	-
Appropriations without Working Capital Reserve	2,016,329	2,047,630	2,036,609	99.46%	1,881,303	96.66%
TOTAL APPROPRIATIONS	\$ 2,016,329	\$ 2,047,630	\$ 2,036,609	99.46%	\$ 1,881,303	96.66%
Projected Net Position December 31	\$ 453,334	\$ 422,033				
Net Position as of Report Date			\$ 991,617			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

572-Local Transit Operating Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Net Position January 1	\$ 10,941,006	\$ 10,941,006	\$ 10,941,006			
Revenues:						
Intergovernmental Revenues	\$ -	\$ -	\$ 358,068	-	\$ 21,569	-
Charges for Services	2,100,000	2,100,000	2,038,317	97.06%	2,313,731	100.92%
Investment Income	540,500	540,500	463,641	85.78%	590,077	100.35%
Miscellaneous	-	-	131,664	-	26,471	-
Other Financing Sources	14,800,000	14,800,000	14,800,000	100.00%	17,602,000	100.00%
Revenue without use of Net Position	17,440,500	17,440,500	17,791,690	102.01%	20,553,847	100.35%
Use of Net Position	6,313,066	6,313,066	-	-	-	-
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 17,791,690	74.90%	\$ 20,553,847	100.35%
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 22,780,493	95.96%	\$ 22,569,132	77.46%
Non-Departmental:						
Contingency	13,000	13,000	-	-	-	-
Total Non-Departmental	13,000	13,000	-	-	-	-
Appropriations without Working Capital Reserve	23,753,566	23,753,566	22,780,493	95.90%	23,569,132	77.42%
TOTAL APPROPRIATIONS	\$ 23,753,566	\$ 23,753,566	\$ 22,780,493	95.90%	\$ 23,569,132	77.42%
Projected Net Position December 31	\$ 4,627,940	\$ 4,627,940				
Net Position as of Report Date			\$ 5,952,203			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

580-Economic Development Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Taxes	\$ -	\$ -	\$ 14,315	- \$ -	-	-
Investment Income	189,000	189,000	178,576	94.48%	268,124	142.56%
Miscellaneous	3,700,000	3,700,000	1,221,735	33.02%	2,538,817	71.45%
Other Financing Sources	7,043,703	18,588,703	29,228,554	157.24%	7,909,000	100.00%
Revenue without use of Net Position	10,932,703	22,477,703	30,643,180	136.33%	10,715,941	91.98%
Use of Net Position	1,089,929	1,089,929	-	-	-	-
TOTAL REVENUES	\$ 12,022,632	\$ 23,567,632	\$ 30,643,180	130.02%	\$ 10,715,941	91.98%
Appropriations:						
Planning and Development	\$ 11,359,855	\$ 22,904,855	\$ 19,735,856	86.16%	\$ 7,522,071	79.81%
Non-Departmental:						
Miscellaneous Economic Development	662,777	662,777	649,322	97.97%	4,522,250	95.14%
Total Non-Departmental	662,777	662,777	649,322	97.97%	4,522,250	95.14%
Appropriations without Working Capital Reserve	12,022,632	23,567,632	20,385,178	86.50%	12,044,321	84.95%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 23,567,632	\$ 20,385,178	86.50%	\$ 12,044,321	84.95%
Projected Net Position December 31	\$ 13,321,008	\$ 13,321,008				
Net Position as of Report Date			\$ 24,668,939			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

601-Administrative Support

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Net Position January 1	\$ 31,811,824	\$ 31,811,824	\$ 31,811,824			
Revenues:						
Charges for Services	\$ 153,338,910	\$ 153,338,910	\$ 134,465,897	87.69%	\$ 122,144,511	87.16%
Investment Income	715,500	715,500	1,066,703	149.09%	1,421,101	470.40%
Miscellaneous	387,796	387,796	1,112,342	286.84%	774,018	220.88%
Other Financing Sources	-	-	1,520	-	-	-
Revenue without use of Net Position	154,442,206	154,442,206	136,646,463	88.48%	124,339,629	88.31%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 136,646,463	88.48%	\$ 124,339,629	88.31%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 8,391,493	85.66%	\$ 8,223,754	92.08%
County Administration	9,699,092	9,699,092	8,038,135	82.88%	6,986,512	99.95%
Financial Services	12,445,471	12,445,471	11,691,643	93.94%	10,619,654	92.72%
Law	5,413,726	6,213,726	6,072,698	97.73%	4,632,258	97.01%
Human Resources	9,705,970	9,705,970	8,318,467	85.70%	6,587,955	75.38%
Information Technology Services	79,657,699	78,901,410	67,748,362	85.86%	61,213,797	82.20%
Support Services	25,790,653	25,790,653	23,841,904	92.44%	22,152,223	92.84%
Non-Departmental:						
Contingency	1,933,000	1,633,000	-	-	-	-
Total Non-Departmental	1,933,000	1,633,000	-	-	-	-
Appropriations without Working Capital Reserve	154,442,206	154,185,917	134,102,702	86.97%	120,416,153	85.52%
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,185,917	\$ 134,102,702	86.97%	\$ 120,416,153	85.52%
Projected Net Position December 31	\$ 31,811,824	\$ 31,811,824				
Net Position as of Report Date			\$ 34,355,585			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

605-Group Self-Insurance

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 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	\$ 95,082,255	100.76%	\$ 80,487,385	101.09%
Investment Income	1,940,000	1,940,000	2,071,191	106.76%	2,158,505	191.22%
Miscellaneous	-	-	526,487	-	487,854	-
Revenue without use of Net Position	96,305,909	96,305,909	97,679,933	101.43%	83,133,745	102.95%
Use of Net Position	2,776,745	12,333,499	-	-	-	-
TOTAL REVENUES	\$ 99,082,654	\$ 108,639,408	\$ 97,679,933	89.91%	\$ 83,133,745	102.95%
Appropriations:						
Human Resources	\$ 99,068,654	\$ 108,625,408	\$ 108,587,279	99.96%	\$ 81,469,763	97.14%
Non-Departmental:						
Contingency	14,000	14,000	-	-	-	-
Total Non-Departmental	14,000	14,000	-	-	-	-
Appropriations without Working Capital Reserve	99,082,654	108,639,408	108,587,279	99.95%	81,469,763	97.14%
TOTAL APPROPRIATIONS	\$ 99,082,654	\$ 108,639,408	\$ 108,587,279	99.95%	\$ 81,469,763	97.14%
Projected Net Position December 31	\$ 53,307,141	\$ 43,750,387				
Net Position as of Report Date			\$ 45,176,540			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

610-Fleet Management

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 2024 Budget
Net Position January 1	\$ 9,967,648	\$ 9,967,648	\$ 9,967,648			
Revenues:						
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 19,043,211	124.28%	\$ 15,314,907	116.15%
Investment Income	245,500	245,500	403,867	164.51%	350,751	134.27%
Miscellaneous	343,500	343,500	528,323	153.81%	577,452	208.47%
Other Financing Sources	15,000	15,000	41,772	278.48%	34,822	-
Revenue without use of Net Position	15,926,679	15,926,679	20,017,173	125.68%	16,277,931	118.61%
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 20,017,173	125.68%	\$ 16,277,931	118.61%
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 13,231,598	97.83%	\$ 12,631,571	96.25%
Non-Departmental:						
Contingency	36,000	36,000	-	-	-	-
Fleet Management	2,211,878	2,211,878	2,211,878	100.00%	986,422	69.40%
Total Non-Departmental	2,247,878	2,247,878	2,211,878	98.40%	986,422	67.92%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	15,443,476	97.91%	13,617,993	93.43%
Working Capital Reserve	153,525	153,525	-	-	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 15,443,476	96.97%	\$ 13,617,993	93.43%
Projected Net Position December 31	\$ 10,121,173	\$ 10,121,173				
Net Position as of Report Date			\$ 14,541,345			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

611-Risk Management

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 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	\$ 16,013,362	100.00%	\$ 15,499,689	100.00%
Investment Income	98,500	98,500	524,934	532.93%	389,090	334.27%
Miscellaneous	270,000	270,000	327,902	121.45%	507,882	634.85%
Revenue without use of Net Position	16,381,862	16,381,862	16,866,198	102.96%	16,396,662	104.46%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 16,381,862	\$ 16,381,862	\$ 16,866,198	102.96%	\$ 16,396,662	104.46%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 9,370,348	59.89%	\$ 14,733,652	95.45%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	15,654,980	15,654,980	9,370,348	59.86%	14,733,652	95.38%
Working Capital Reserve	726,882	726,882	-	-	-	-
TOTAL APPROPRIATIONS	\$ 16,381,862	\$ 16,381,862	\$ 9,370,348	57.20%	\$ 14,733,652	95.38%
Projected Net Position December 31	\$ 5,966,041	\$ 5,966,041				
Net Position as of Report Date			\$ 12,735,009			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

612-Workers Compensation Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 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	\$ 3,001,116	100.00%	\$ 3,500,510	100.00%
Investment Income	574,500	574,500	604,657	105.25%	666,376	143.42%
Miscellaneous	-	-	-	-	54,211	-
Revenue without use of Net Position	3,575,616	3,575,616	3,605,773	100.84%	4,221,098	106.46%
Use of Net Position	2,350,468	2,699,024	-	-	-	-
TOTAL REVENUES	\$ 5,926,084	\$ 6,274,640	\$ 3,605,773	57.47%	\$ 4,221,098	106.46%
Appropriations:						
Human Resources	\$ 5,916,084	\$ 6,264,640	\$ 6,219,317	99.28%	\$ 3,741,639	63.68%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	5,926,084	6,274,640	6,219,317	99.12%	3,741,639	63.68%
TOTAL APPROPRIATIONS	\$ 5,926,084	\$ 6,274,640	\$ 6,219,317	99.12%	\$ 3,741,639	63.68%
Projected Net Position December 31	\$ 8,752,658	\$ 8,404,102				
Net Position as of Report Date			\$ 8,489,582			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

613-Auto Liability Fund

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 December 2025	Actuals YTD as of December 2025	% Actual to Current Budget	Actuals YTD as of December 2024	% Actual to December 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	\$ 4,501,101	100.00%	\$ 4,501,137	100.01%
Investment Income	212,000	212,000	353,112	166.56%	376,800	197.27%
Revenue without use of Net Position	4,713,101	4,713,101	4,854,213	102.99%	4,877,937	103.97%
TOTAL REVENUES	\$ 4,713,101	\$ 4,713,101	\$ 4,854,213	102.99%	\$ 4,877,937	103.97%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 1,877,232	49.76%	\$ 2,947,694	75.03%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	1,877,232	49.76%	2,947,694	75.03%
Working Capital Reserve	940,151	940,151	-	-	-	-
TOTAL APPROPRIATIONS	\$ 4,713,101	\$ 4,713,101	\$ 1,877,232	39.83%	\$ 2,947,694	75.03%
Projected Net Position December 31	\$ 4,797,282	\$ 4,797,282				
Net Position as of Report Date			\$ 6,834,112			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 12/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101)						
Contributions and Donations	108,650	113,650	5,000	GCID 20251029 Approval to accept a \$5,000 donation from Molina Healthcare. This donation will be used to enhance Live Healthy Gwinnett's programming and initiatives across nutrition, mental health, food access and community partnerships.	-	5,000
				Total: Contributions and Donations	-	5,000
Use of Fund Balance	25,308,640	25,330,598	21,958	GCID 20251316 Approval/authorization of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the Defined Contribution Pension Plan program.	21,958	21,958
				Total: Use of Fund Balance	21,958	21,958
<i>Total: General Fund</i>			26,958		21,958	26,958
Fire and EMS District Fund (202)						
Intergovernmental	-	58,739	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
Contributions and Donations	1,000	6,000	5,000	BOC Budget Adjustment 12.2.25	5,000	5,000
				Total: Contributions and Donations	5,000	5,000
<i>Total: Fire and EMS District Fund</i>			63,739		5,000	63,739
Police Services District Fund (206)						
Fines and Forfeitures	10,413,542	8,113,542	(2,300,000)	GCID 20250932 of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(2,300,000)
				Total: Fines and Forfeitures	-	(2,300,000)
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

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (206) contd.						
Use of Fund Balance	8,457,572	10,760,396	2,302,824	GCID 20250932 of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,300,000
				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)
				GCID 20251316 Approval/authorization of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the Defined Contribution Pension Plan program.	4,574	4,574
				Total: Use of Fund Balance	4,574	2,302,824
<i>Total: Police Services District Fund</i>			4,574		4,574	4,574
Street Lighting Fund (207)						
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
Gwinnett Place TAD Fund (219)						
Use of Fund Balance	-	159,667	159,667	GCID 20240494 Approval/authorization of a Resolution approving the execution and delivery of a Development Agreement for a project to be located in the Gwinnett Place Redevelopment Area and for other related purposes. Subject to approval as to form by the Law Department.	159,667	159,667
				Total: Use of Fund Balance	159,667	159,667
<i>Total: Gwinnett Place TAD Fund</i>			159,667		159,667	159,667

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
The Exchange at Gwinnett TAD Fund (220)						
Use of Fund Balance	2,492,325	2,787,325	295,000	GCID 20250932 of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	295,000
Total: Use of Fund Balance					-	295,000
<i>Total: The Exchange at Gwinnett TAD Fund</i>			295,000		-	295,000
E-911 (230)						
Use of Fund Balance	5,415,021	6,095,648	680,627	BOC Budget Adjustment 12.2.25	680,627	680,627
Total: Use of Fund Balance					680,627	680,627
<i>Total: E-911</i>			680,627		680,627	680,627
Tourism Fund (231)						
Taxes	14,144,182	16,494,105	2,349,923	GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval /authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	2,349,923	2,349,923
Total: Taxes					2,349,923	2,349,923
Use of Fund Balance	3,725,640	2,164,717	(1,560,923)	GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval /authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	(1,560,923)	(1,560,923)
Total: Use of Fund Balance					(1,560,923)	(1,560,923)
<i>Total: Tourism Fund</i>			789,000		789,000	789,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Opioid Remediation Fund (236)						
Use of Fund Balance	-	269,000	269,000	GCID 20250939 OS014-25, provision of management consulting services for the Gwinnett County Opioid Abatement Advisory Committee, to Ernst & Young, LLP, using a competitively procured State of Georgia contract, amount not to exceed \$269,000.00	-	269,000
Total: Use of Fund Balance					-	269,000
<i>Total: Opioid Remediation Fund</i>			269,000		-	269,000
Sheriff Special Justice Fund (250)						
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
Total: Fines and Forfeitures					-	386,977
<i>Total: Sheriff Special Justice Fund</i>			386,977		-	386,977

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (252)						
Fines and Forfeitures	-	411,301	411,301	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	150,853
				Total: Fines and Forfeitures	-	411,301
<i>Total: Sheriff Special State Fund</i>			411,301		-	411,301
Police Special Justice Fund (253)						
Fines and Forfeitures	-	167,710	167,710	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	2,144
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	-	19,615
				Total: Fines and Forfeitures	-	167,710

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (253) contd.						
Use of Fund Balance	334,131	166,421	(167,710)	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)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	(2,144)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	-	(19,615)
				Total: Use of Fund Balance	-	(167,710)
<i>Total: Police Justice Fund</i>			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (254)						
Fines and Forfeitures	-	145,124	145,124	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	19,294
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	-	22,428
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - December 2025	3,675	3,675
				Total: Fines and Forfeitures	3,675	145,124

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (254) contd.						
Use of Fund Balance	140,700	-	(140,700)	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)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	(19,294)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	-	(21,679)
				Total: Use of Fund Balance	-	(140,700)
<i>Total: Police Special State Fund</i>			4,424		3,675	4,424

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (258)						
Fines and Forfeitures	-	87,929	87,929	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 Funds - July 2025	-	18,007
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	3,264
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	11,524
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	-	10,957
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - December 2025	3,810	3,810
				Total: Fines and Forfeitures	3,810	87,929

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (258) contd.						
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>			56,211		3,810	56,211
Stormwater Operating Fund (550)						
Use of Net Position	3,071,110	3,076,820	5,710	GCID 20251316 Approval/authorization of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the Defined Contribution Pension Plan program.	5,710	5,710
				Total: Use of Net Position	5,710	5,710
<i>Total: Stormwater Operating Fund</i>			5,710		5,710	5,710
Airport Operating Fund (570)						
Use of Net Position	480,579	511,880	31,301	GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval /authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	31,301	31,301
				Total: Use of Net Position	31,301	31,301
<i>Total: Airport Operating Fund</i>			31,301		31,301	31,301
Economic Development Fund (580)						
Other Financing Sources	7,043,703	18,588,703	11,545,000	Approval/authorization of a Resolution authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the acquisition of the former Sears Store and Gwinnett Place Mall; approving the form of a Purchase and Sale Agreement, establishing budgets as necessary; and for other related purposes.	-	11,545,000
				Total: Other Financing Sources	-	11,545,000
<i>Total: Economic Development Fund</i>			11,545,000		-	11,545,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Group Self-Insurance (605)						
Use of Net Position	2,776,745	12,333,499	9,556,754	BOC Budget Adjustment 12.2.25	1,233,000	1,233,000
				GCID 20250562 Approval to increase RP001-24, provision of self-insured medical and pharmacy benefit administration on an annual contract for the current contract period (January 1, 2025 through December 31, 2025), with Aetna Life Insurance Company, from \$57,639,938.72 to \$67,503,884.49 and approval to renew (January 1, 2026 through December 31, 2026), base amount \$73,255,191.80.	7,397,959	7,397,959
				GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	925,795	925,795
				Total: Use of Net Position	9,556,754	9,556,754
<i>Total: Group Self-Insurance</i>			9,556,754		9,556,754	9,556,754
Workers Compensation Fund (612)						
Use of Net Position	2,350,468	2,699,024	348,556	GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval /authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	348,556	348,556
				Total: Use of Net Position	348,556	348,556
<i>Total: Workers Compensation Fund</i>			348,556		348,556	348,556
Total Revenue Budget Adjustments			24,663,875		11,610,632	24,663,875

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 12/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101)						
Assessors' Office	-	14,979,047	14,979,047	GCID 20251165 Approval/authorization of October 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	14,979,047	14,979,047
				Total: Assessors' Office	14,979,047	14,979,047
County Administration	1,609,864	1,722,868	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: County Administration	-	113,004
Financial Services	14,979,047	-	(14,979,047)	GCID 20251165 of October 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	(14,979,047)	(14,979,047)
				Total: Financial Services	(14,979,047)	(14,979,047)
Planning and Development	6,883,534	6,767,514	(116,020)	GCID 20251020: RP004-25, comprehensive workforce needs assessment and strategic plan, to Public Works, LLC, amount not to exceed \$497,755	-	(116,020)
				Total: Planning and Development	-	(116,020)
District Attorney	29,771,110	29,802,950	31,840	GCID 20251287 This request is to transfer \$31,840 to Cost Center 21001 – District Attorney to reimburse expenses related to attorney's fees associated with the Rogers case. The Law Department advised that the County is responsible for these legal costs, and the District Attorney's Office has paid the invoices from its existing operating budget. The County will add budget to the DA's FY25 operating budget.	31,840	31,840
				Total: District Attorney	31,840	31,840
Judiciary	40,449,669	52,789,669	12,340,000	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
				Budget Adjustment CA 12.23.25	(35,000)	(35,000)
				Total: Judiciary	(35,000)	12,340,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101) contd.						
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
Probate Court	5,115,335	5,422,293	306,958	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	285,000
				GCID 20251316 Approval/authorization of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the Defined Contribution Pension Plan program.	21,958	21,958
				Total: Probate Court	21,958	306,958
Community Services	32,029,764	32,034,764	5,000	GCID 20251029 Approval to accept a \$5,000 donation from Molina Healthcare. This donation will be used to enhance Live Healthy Gwinnett's programming and initiatives across nutrition, mental health, food access and community partnerships.	-	5,000
				Total: Community Services	-	5,000
Non-Departmental:						
Contingency	3,729,000	3,554,156	(174,844)	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)
				CFO GCID 20251287 This request is to transfer \$31,840 to Cost Center 21001 – District Attorney to reimburse expenses related to attorney's fees associated with the Rogers case. The Law Department advised that the County is responsible for these legal costs, and the District Attorney's Office has paid the invoices from its existing operating budget. The County will add budget to the DA's FY25 operating budget.	(31,840)	(31,840)
				CFO GCID 20260083 Due to current spending trends, Juvenile and Recorder's Court are projecting interpreter allocation deficits of approximately \$30,000 for Juvenile (27001, Fund 101) and \$10,000 for Recorder's Court (34001, Fund 206) in the current fiscal year. The AOC respectfully requests approval to transfer \$40,000 from Contingency to the Interpreter Allocations within the respective cost centers/funds to meet service demands and ensure timely payment of approved JCATS invoices. Additionally, the Indigent Defense Governing Council (IDGC) projects a \$165,000 deficit in the indigent defense allocation for Recorder's Court. Approval is requested to transfer \$165,000 from Contingency to cover approximately 50 pending JCATS-approved invoices.	(30,000)	(30,000)
				Total: Contingency	(61,840)	(174,844)

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101) contd.						
Contribution to Capital	38,601,436	38,782,456	181,020	GCID 20251020: RP004-25, comprehensive workforce needs assessment and strategic plan, to Public Works, LLC, amount not to exceed \$497,755	-	116,020
				Budget Adjustment CA 12.23.25	35,000	35,000
				Budget Adjustment CA 12.23.25	30,000	30,000
				Total: Contribution to Capital	65,000	181,020
Indigent Defense	15,000,000	-	(15,000,000)	FY 25 Budget Load 2025-12-31_Amended_Expense - Budget revision - Indigent Defense	-	(7,500,000)
				FY 25 Budget Load 2025-12-31_Amended_Expense - Budget revision - Indigent Defense	-	(7,500,000)
				Total: Indigent Defense	-	(15,000,000)
				Total: Non-Departmental	3,160	(14,993,824)
<i>Total: General Fund</i>			26,958		21,958	26,958
Fire and EMS District Fund (202)						
Fire and Emergency Services	185,929,900	185,934,900	5,000	BOC Budget Adjustment 12.2.25	5,000	5,000
				Total: Fire and Emergency	5,000	5,000
Contribution to Fund Balance	2,627,393	2,686,132	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: Contribution to Fund Balance	-	58,739
<i>Total: Fire and EMS Fund</i>			63,739		5,000	63,739

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development & Enforcement District Fund (204)						
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.	-	155,822
Total: Planning and Development					-	155,822
Non-Departmental:						
Contingency	134,000	28,178	(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: Contingency					-	(105,822)
Development & Enforcement	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)
<i>Total: Development & Enforcement District Fund</i>						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (206)						
Police Services	206,087,456	206,088,770	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: Police Services	-	1,314
Recorder's Court	2,385,708	2,945,282	559,574	Indigent Defense - Reserves Transfers 1st 6 months	-	190,000
				Total FY Reserves Budget Transfer	-	190,000
				GCID 20251316 Approval/authorization of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the Defined Contribution Pension Plan program.	179,574	179,574
				Total: Recorder's Court	179,574	559,574
Non-Departmental:						
Contingency	1,005,000	830,000	(175,000)	CFO GCID 20260083 Due to current spending trends, Juvenile and Recorder's Court are projecting interpreter allocation deficits of approximately \$30,000 for Juvenile (27001, Fund 101) and \$10,000 for Recorder's Court (34001, Fund 206) in the current fiscal year. The AOC respectfully requests approval to transfer \$40,000 from Contingency to the Interpreter Allocations within the respective cost centers/funds to meet service demands and ensure timely payment of approved JCATS invoices. Additionally, the Indigent Defense Governing Council (IDGC) projects a \$165,000 deficit in the indigent defense allocation for Recorder's Court. Approval is requested to transfer \$165,000 from Contingency to cover approximately 50 pending JCATS-approved invoices.	(175,000)	(175,000)
				Total: Contingency	(175,000)	(175,000)
Police	6,436,791	6,055,477	(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: Police	-	(381,314)
				Total: Non-Departmental	(175,000)	(556,314)
Total: Police Services District Fund			4,574		4,574	4,574

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (207)						
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 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: Transportation	-	29,076
<i>Total: Street Lighting Fund</i>			29,076		-	29,076
Gwinnett Place TAD Fund (219)						
Planning and Development	100,000	446,667	346,667	GCID 20240494 Approval/authorization of a Resolution approving the execution and delivery of a Development Agreement for a project to be located in the Gwinnett Place Redevelopment Area and for other related purposes. Subject to approval as to form by the Law Department.	346,667	346,667
				Total: Planning and Development	346,667	346,667
Contribution to Fund Balance	187,000	-	(187,000)	GCID 20240494 Correction	(187,000)	(187,000)
				Total: Contribution to Fund Balance	(187,000)	(187,000)
<i>Total: Gwinnett Place TAD Fund</i>			159,667		159,667	159,667
The Exchange at Gwinnett TAD Fund (220)						
Planning and Development	2,734,825	3,029,825	295,000	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	295,000
				Total: Planning and Development	-	295,000
<i>Total: The Exchange at Gwinnett TAD Fund</i>			295,000		-	295,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (230)						
Police Services	27,273,885	27,954,512	680,627	BOC Budget Adjustment 12.2.25	680,627	680,627
				Total: Police Services	680,627	680,627
Intergovernmental	2,942,036	3,282,998	340,962	GCID 20250983-Authorization/approval to transfer \$257,703.24 in E911 Non-Departmental funds to the City of Norcross to reimburse eligible capital costs associated with Motorola Solutions radio system for the Communications Center at their new public safety facility.	-	257,703
				GCID 20250984-Authorization/approval to transfer \$24,338 in E911 Non-Departmental funds to the City of Suwanee to reimburse eligible capital costs associated with the installation of an additional Solacom phone system.	-	24,338
				GCID 20251121-Authorization/approval to transfer \$58,921.14 in E911 Non-Departmental funds to the City of Lawrenceville to reimburse eligible capital costs associated with 911 system upgrades necessary to ensure TDMA compliance.	-	58,921
				Total: Intergovernmental	-	340,962
Non-Departmental:						
E-911Non-Departmental	550,000		(340,962)	GCID 20250983-Authorization/approval to transfer \$257,703.24 in E911 Non-Departmental funds to the City of Norcross to reimburse eligible capital costs associated with Motorola Solutions radio system for the Communications Center at their new public safety facility.	-	(257,703)
				GCID 20250984-Authorization/approval to transfer \$24,338 in E911 Non-Departmental funds to the City of Suwanee to reimburse eligible capital costs associated with the installation of an additional Solacom phone system.	-	(24,338)
				GCID 20251121-Authorization/approval to transfer \$58,921.14 in E911 Non-Departmental funds to the City of Lawrenceville to reimburse eligible capital costs associated with 911 system upgrades necessary to ensure TDMA compliance.	-	(58,921)
				Total: Non-Departmental	-	(340,962)
Total: E-911 Fund			680,627		680,627	680,627
Tourism Fund (231)						
Facility Debt	15,653,799	15,964,501	310,702	GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval /authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	310,702	310,702
Tourism	2,764,142	3,242,440	478,298	Total: Facility Debt	310,702	310,702
				GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval /authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	478,298	478,298
				Total: Tourism	478,298	478,298
Total: Tourism Fund			789,000		789,000	789,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Opioid Remediation Fund (236)						
Financial Services	-	269,000	269,000	GCID 20250939-OS014-25, provision of management consulting services for the Gwinnett County Opioid Abatement Advisory Committee, to Ernst & Young, LLP, using a competitively procured State of Georgia contract, amount not to exceed \$269,000.00.	-	269,000
				Total: Financial Services	-	269,000
<i>Total: Opioid Remediation Fund</i>			269,000		-	269,000
Sheriff Special Justice Fund (250)						
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
				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
				Total: Sheriff Special Justice	-	386,977
<i>Total: Sheriff Special Justice Fund</i>			386,977		-	386,977
Sheriff Special State Fund (252)						
Sheriff	70,000	481,301	411,301	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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -October 2025	-	150,853
				Total: Sheriff Special State Fund	-	411,301
<i>Total: Sheriff Special State Fund</i>			411,301		-	411,301

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (254)						
Contribution to Fund Balance	-	4,424	4,424	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	-	749
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - December 2025	3,675	3,675
				Total: Police Special State Fund	3,675	4,424
<i>Total: Police Special State Fund</i>			4,424		3,675	4,424
DA Special State Fund (258)						
District Attorney	31,718	35,528	3,810	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds-December	3,810	3,810
				Total: District Attorney	3,810	3,810
Contribution to Fund Balance	-	-	52,401	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 - June 2025	-	280
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	8,369
				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
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	3,264
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	11,524
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	-	10,957
				Total: Contribution to Fund Balance	-	52,401
<i>Total: DA Special State Fund</i>			56,211		3,810	56,211

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (550)						
Planning and Development	1,574,984	1,580,694	5,710	GCID 20251316 Approval/authorization of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the Defined Contribution Pension Plan program.	205	205
				GCID 20251316 Approval/authorization of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the Defined Contribution Pension Plan program.	390	390
				GCID 20251316 Approval/authorization of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the Defined Contribution Pension Plan program.	5,115	5,115
				Total: Planning and Development	5,710	5,710
<i>Total: Stormwater Operating Fund</i>			5,710		5,710	5,710
Airport Operating Fund (570)						
Transportation	2,005,329	2,036,630	31,301	GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval /authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	31,301	31,301
				Total: Transportation	31,301	31,301
<i>Total: Airport Operating Fund</i>			31,301		31,301	31,301
Economic Development Fund (580)						
Planning and Development	11,359,855	22,904,855	11,545,000	Approval/authorization of a Resolution authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the acquisition of the former Sears Store and Gwinnett Place Mall; approving the form of a Purchase and Sale Agreement, establishing budgets as necessary; and for other related purposes.	-	11,545,000
				Total: Planning and Development	-	11,545,000
<i>Total: Economic Development Fund</i>			11,545,000		-	11,545,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support (601)						
County Administration	9,699,092	9,699,092	-	CA OSE/OSMB Transfer rounding correction	-	(6)
				CA OSE/OSMB Transfer rounding correction	-	6
				Total: County Administration	-	-
Law Department	5,413,726	6,213,726	800,000	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.		500,000
				FY 25 Budget Load 2025-12-31_Amended_Expense	-	300,000
				Total: Law Department	-	800,000
Information Technology	79,657,699	78,901,410	(756,289)	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(756,289)
				Total: Information Technology	-	(756,289)
Non-Departmental:						
Contingency	1,933,000	1,633,000	(300,000)	FY 25 Budget Load 2025-12-31_Amended_Expense	-	(300,000)
				Total: Contingency	-	(300,000)
Working Capital Reserve	-	256,289	256,289	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(500,000)
				GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	756,289
				Total: Working Capital Reserve	-	256,289
				Total: Non-Departmental	-	(43,711)
Total: Administrative Support						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Group Self-Insurance (605)						
Human Resources	99,068,654	108,625,408	9,556,754	BOC Budget Adjustment 12.2.25	1,233,000	1,233,000
				GCID 20250562 Approval to increase RP001-24, provision of self-insured medical and pharmacy benefit administration on an annual contract for the current contract period (January 1, 2025 through December 31, 2025), with Aetna Life Insurance Company, from \$57,639,938.72 to \$67,503,884.49 and approval to renew (January 1, 2026 through December 31, 2026), base amount \$73,255,191.80.	7,397,959	7,397,959
				GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval /authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	925,795	925,795
				Total: Human Resources	9,556,754	9,556,754
<i>Total: Group Self-Insurance</i>			9,556,754		9,556,754	9,556,754
Workers Compensation Fund (612)						
Human Resources	5,916,084	6,264,640	348,556	GCID 20260186 of December 31, 2025 Monthly Financial Report and ratification of all budget amendments. Approval /authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations. Subject to approval as to form by the Law Department.	348,556	348,556
				Total: Human Resources	348,556	348,556
<i>Total: Workers Compensation Fund</i>			348,556		348,556	348,556
Total Appropriation Budget Adjustments			\$ 24,663,875		\$ 11,610,632	\$ 24,663,875

Adopted Budget Financial Presentation Differences as of 9/30/25 - Revenues

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
General Fund (101)				
Revenues:	560,031,138	560,031,138	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	500,486,112	503,066,498	2,580,386	Reclassified:
(a) Tax Commissioner Fees	1,390,888	-	(1,390,888)	Tax Commissioner Fees from Taxes to Charges for Services
(b) Real Estate Transfer Tax	-	1,934,274	1,934,274	Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
(c) TAVT County and State Admin Fees	-	2,037,000	2,037,000	TAVT County Admin and TAVT State Admin Fees from Charges for Services to Taxes
			2,580,386	<i>Total: Taxes</i>
Charges for Services	38,882,231	38,202,406	(679,825)	Reclassified:
(a) Tax Commissioner Fees	-	1,390,888	1,390,888	Tax Commissioner Fees from Taxes to Charges for Services
(b) TAVT County and State Admin Fees	2,037,000	-	(2,037,000)	TAVT County Admin and TAVT State Admin Fee from Charges for Services to Taxes
(c) Other Sales and Other Membership Dues	33,713	-	(33,713)	Other Sales and Other Membership Dues from Charges for Services to Miscellaneous Revenue.
			(679,825)	<i>Total: Charges for Services</i>
Licenses and Permits	5,385,122	5,385,122	-	
Intergovernmental Revenues	4,145,474	2,211,200	(1,934,274)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Fines and Forfeitures	3,094,270	3,094,270	-	
Investment Income	5,908,000	5,908,000	-	
Contributions and Donations	108,650	108,650	-	
Miscellaneous	2,021,279	2,054,992	33,713	Reclassified Other Sales and Other Membership Dues from Charges for Services to Miscellaneous Revenue
<i>Total: General Fund</i>			-	
Fire and EMS District Fund (202)				
Revenues:	202,211,923	202,211,923	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	180,812,616	181,436,233	623,617	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Licenses and Permits	1,000,000	1,000,000	-	
Intergovernmental Revenues	623,617	-	(623,617)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	18,117,690	18,117,690	-	
Investment Income	1,656,000	1,656,000	-	
Contributions and Donations	1,000	1,000	-	
Miscellaneous	1,000	1,000	-	
<i>Total: Fire and EMS District Fund</i>			-	
Development & Enforcement District Fund (204)				
Revenues:	22,566,458	22,566,458	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	13,482,531	13,530,958	48,427	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Licenses and Permits	7,600,000	7,600,000	-	
Intergovernmental Revenues	48,427	-	(48,427)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	950,000	950,000	-	
Investment Income	485,500	485,500	-	
<i>Total: Development & Enforcement District Fund</i>			-	

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Recreation Fund (205)				
Revenues:	67,563,433	67,563,433	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	58,692,405	58,887,100	194,695	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Intergovernmental Revenues	194,695	-	(194,695)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	5,086,719	5,050,141	(36,578)	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
Investment Income	657,500	657,500	-	
Contributions and Donations	7,500	7,500	-	
Miscellaneous	2,902,684	2,939,262	36,578	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
Other Financing Sources	21,930	21,930	-	
<i>Total: Recreation Fund</i>			-	
Police Services District Fund (206)				
Revenues:	210,531,177	210,531,177	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	133,550,439	133,844,952	294,513	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Insurance Premium Taxes	62,310,140	62,310,140	-	
Intergovernmental Revenues	294,513	-	(294,513)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	1,110,480	1,110,480	-	
Fines and Forfeitures	10,413,542	10,413,542	-	
Investment Income	2,393,000	2,393,000	-	
Miscellaneous	459,063	459,063	-	
<i>Total: Police Services District Fund</i>			-	
Economic Development Tax Fund (210)				
Revenues:	17,244,226	17,244,226	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	17,028,416	17,086,726	58,310	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Intergovernmental Revenues	58,310	-	(58,310)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Investment Income	157,500	157,500	-	
<i>Total: Economic Development Tax Fund</i>			-	
Tree Bank Fund (235)				
Revenues:	400,000	400,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Licenses and Permits	100,000	-	(100,000)	Reclassified Other Streets and Public Improvement Fees from Licenses and Permits to Charges for Services
Charges for Services	-	100,000	100,000	Reclassified Other Streets and Public Improvement Fees from Licenses and Permits to Charges for Services
<i>Total: Tree Bank Fund</i>			-	

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Corrections Inmate Welfare Fund (265)				
Revenues:	146,700	146,700	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Charges for Services	138,500	-	(138,500)	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
Miscellaneous	8,200	146,700	138,500	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
<i>Total: Corrections Inmate Welfare Fund</i>			-	
Sheriff Inmate Fund (266)				
Revenues:	1,725,500	1,725,500	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Charges for Services	1,568,000	-	(1,568,000)	Reclassified Merchandise Sales from Charges for Services to Miscellaneous Revenue
Investment Income	157,500	157,500	-	
Miscellaneous	-	1,568,000	1,568,000	Reclassified Merchandise Sales from Charges for Services to Miscellaneous Revenue
<i>Total: Sheriff Inmate Fund</i>			-	
Administrative Support (601)				
Revenues:	154,442,206	154,442,206	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Charges for Services	153,361,910	153,338,910	(23,000)	Reclassified Other Sales and Vending Machine Sales from Charges for Services to Miscellaneous Revenue
Investment Income	715,500	715,500	-	
Miscellaneous	364,796	387,796	23,000	Reclassified Other Sales and Vending Machine Sales from Charges for Services to Miscellaneous Revenue
<i>Total: Administrative Support</i>			-	
Total Revenue Budget Adjustments			-	

Adopted Budget Financial Presentation Differences as of 9/30/25 - Appropriations

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
General Fund (101)				
Assessors' Office (County Administration)	-	14,979,047	14,979,047	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Assessors' Office	-	14,979,047	14,979,047	Moved from Financial Services, this office now operates within the County Administration Office.
<i>Total: Cost Center Detail -Community Services</i>			14,979,047	
Community Services	31,879,764	32,029,764	150,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Pauper Burial	-	150,000	150,000	Moved from Non-Departmental
<i>Total: Cost Center Detail -Community Services</i>			150,000	
County Administration	1,519,864	1,609,864	90,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Other Miscellaneous - CA	-	90,000	90,000	Moved from Non-Departmental
<i>Total: Cost Center Detail -County Administration</i>			90,000	
Financial Services	14,979,047	-	(14,979,047)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Assessors' Office (formerly Tax Assessor's Office)	14,979,047	-	(14,979,047)	Moved to Assessors' Office (County Administration)
<i>Total: Cost Center Detail -Intergovernmental</i>			(14,979,047)	
Intergovernmental	-	160,000	160,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Energy Excise Tax (formerly Other Governmental Agencies)	-	160,000	160,000	Moved from Non-Departmental
<i>Total: Cost Center Detail -Intergovernmental</i>			160,000	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Non-Departmental	80,460,977	72,487,186	(7,973,791)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Gwinnett Hospital Authority	1,000,000	-	(1,000,000)	Moved to Subsidies
Partnership Gwinnett	500,000	-	(500,000)	Moved to Subsidies
Medical Examiner	2,085,593	-	(2,085,593)	Moved to Subsidies
Medical Examiner Equipment	302,740	-	(302,740)	Moved to Subsidies
Pauper Burials	150,000	-	(150,000)	Moved to Subsidies
800 MGz Maintenance	3,685,458	-	(3,685,458)	Moved to Police
Other Governmental Agencies	160,000	-	(160,000)	Moved to Intergovernmental
Other Miscellaneous	130,000	-	(130,000)	Moved (90,000) to County Administration; Moved (40,000) to Non-Departmental Reserves-Pension;
Reserves - Pension	200,000	240,000	40,000	Moved from Non-Departmental Other Miscellaneous
Reseves - Compensation	1,658,000	-	(1,658,000)	Moved to Non-Departmental Contingency
Contingency	2,071,000	3,729,000	1,658,000	Moved from Non-Departmental Reserves-Compensation
Indigent Defense Reserve (formerly Reserves-Indigent Defense)	15,000,000	15,000,000	-	Updated the Department name from Reserves-Indigent Defense to Indigent Defense Reserves
<i>Total: Cost Center Detail - Non-Departmental</i>			(7,973,791)	
Police Services	3,919,979	7,605,437	3,685,458	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
800 MGz Maintenance	-	3,685,458	3,685,458	Moved from Non-Departmental
<i>Total: Cost Center Detail - Police Services</i>			3,685,458	
Subsidies (formerly Community Services Subsidies)	35,692,245	39,580,578	3,888,333	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Gwinnett Coalition (formerly Coalition for Health & Human Services)	235,088	235,088	-	Updated Department Name from Coalition for Health & Human Services to Gwinnett Coalition - HHS
Gwinnett Hospital Authority	-	1,000,000	1,000,000	Moved from Non-Departmental
Partnership Gwinnett	-	500,000	500,000	Moved from Non-Departmental
Medical Examiner	-	2,388,333	2,388,333	Moved from Non-Departmental
Library In-House Services	1,352,184	-	(1,352,184)	Moved to Gwinnett County Public Library to consolidate
Library Subsidy	25,619,802	-	(25,619,802)	Moved to Gwinnett County Public Library to consolidate
Gwinnett County Public Library	-	26,971,986	26,971,986	Moved from Library In-House and Library Subsidies
View Point Health (formerly Mental Health)	1,443,341	1,443,341	-	Updated Department Name from Mental Health to View Point Health
<i>Total: Cost Center Detail - Subsidies</i>			3,888,333	
<i>Total: General Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Fire and EMS District Fund (202)				
Non-Departmental	11,983,815	11,983,815	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	848,000	-	(848,000)	Moved to Contingency
Reserves - Fuel/Parts	78,000	-	(78,000)	Moved to Contingency
Contingency	-	926,000	926,000	Moved from Reserves - Compensation and Reserves Fuel/Parts for consistency
Fire EMS (formerly Non-Departmental Fire EMS Fund)	11,057,815	11,057,815	-	Updated Department name from Non-Departmental Fire EMS Fund to Fire EMS
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Fire and EMS District Fund</i>			-	
Development & Enforcement District Fund (204)				
Non-Departmental	843,417	843,417	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	127,000	-	(127,000)	Moved to Contingency
Reserves - Fuel/Parts	7,000	-	(7,000)	Moved to Contingency
Contingency	-	134,000	134,000	Moved from Reserves - Compensation and Reserves - Fuel/Parts
Development & Code Enforcement (formerly Non-Departmental D&E)	709,417	709,417	-	Updated Department name from Non-Departmental D&E to Development & Code Enforcement for consistency
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Development and Enforcement District Fund</i>			-	
Recreation Fund (205)				
Non-Departmental	1,277,496	1,277,496	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	123,000	-	(123,000)	Moved to Contingency
Reserves - Fuel/Parts	14,000	-	(14,000)	Moved to Contingency
Contingency	-	137,000	137,000	Moved from Reserves - Compensation and Reserves - Fuel/Parts
Recreation (formerly Non-Departmental Recreation Fund)	1,140,496	1,140,496	-	Updated Department name from Non-Departmental Recreation Fund to Recreation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Recreation Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Police Services District Fund (206)				
Police Services	205,272,456	206,087,456	815,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Police Services	205,272,456	206,087,456	815,000	Moved from Non-Departmental
<i>Total: Cost Center Detail - Police Services</i>			815,000	
Non-Departmental	8,256,791	7,441,791	(815,000)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	842,000	-	(842,000)	Moved to Contingency
Reserves - Fuel/Parts	163,000	-	(163,000)	Moved to Contingency
Contingency	-	1,005,000	1,005,000	Moved from Reserves - Compensation and Reserves Fuel/Parts
Police (formerly Non-Departmental Police)	7,251,791	6,436,791	(815,000)	Moved to Police Services
<i>Total: Cost Center Detail - Non-Departmental</i>			(815,000)	
<i>Total: Police Services District Fund</i>			-	
Street Lighting Fund (207)				
Non-Departmental	20,000	20,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	20,000	-	(20,000)	Moved to Contingency
Contingency	-	20,000	20,000	Moved from Reserves - Compensation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Street Lighting Fund</i>			-	
Economic Development Tax Fund (210)				
Non-Departmental	16,302,876	-	(16,302,876)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Development Authority Activity	16,302,876	-	(16,302,876)	Moved to Planning and Development
<i>Total: Cost Center Detail - Non-Departmental</i>			(16,302,876)	
Planning and Development	-	16,302,876	16,302,876	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Economic Development Tax Fund	-	16,302,876	16,302,876	Moved from Non-Departmental
<i>Total: Cost Center Detail - Planning and Development</i>			16,302,876	
<i>Total: Economic Development Tax Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
E-911 Fund (230)				
Non-Departmental	3,590,036	648,000	(2,942,036)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	98,000	-	(98,000)	Moved to Contingency
Other Governmental Agencies	2,942,036	-	(2,942,036)	Moved to Intergovernmental
Contingency	-	98,000	98,000	Moved from Reserves - Compensation
E-911 (formerly Non-Departmental E-911)	550,000	550,000	-	Updated Department name from Non-Departmental E-911 to E-911 for consistency)
<i>Total: Cost Center Detail - Non-Departmental</i>			(2,942,036)	
Intergovernmental (formerly Other Governmental Agencies)	-	2,942,036	2,942,036	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Payments to Others	-	2,942,036	2,942,036	Moved from Non-Departmental - Other Government Agencies
<i>Total: Cost Center Detail - Intergovernmental</i>			2,942,036	
<i>Total: E-911 Fund</i>			-	
Tourism Fund (231)				
Arts, Culture, and Entertainment	-	300,000	300,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Arts Program	-	300,000	300,000	Moved from Tourism
<i>Total: Cost Center Detail - Arts, Culture, and Entertainment</i>			300,000	
Facility Debt	13,690,977	15,653,799	1,962,822	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Civic Center	-	1,956,522	1,956,522	Moved from Tourism
Gwinnett Center Parking Deck	6,172,850	6,174,950	2,100	Moved from Tourism
Civic Center Refunding	4,060,048	4,062,148	2,100	Moved from Tourism
Gwinnett Center Expansion B	3,458,079	3,460,179	2,100	Moved from Tourism
<i>Total: Cost Center Detail - Facility Debt</i>			1,962,822	
Tourism	5,026,964	2,764,142	(2,262,822)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Arts Program	300,000	-	(300,000)	Moved to Arts, Culture, and Entertainment
Civic Center	1,956,522	-	(1,956,522)	Moved to Facility Debt
Civic Center Refunding	2,100	-	(2,100)	Moved to Facility Debt
Gwinnett Center Expansion	2,100	-	(2,100)	Moved to Facility Debt
Gwinnett Center Expansion B	2,100	-	(2,100)	Moved to Facility Debt
<i>Total: Cost Center Detail - Tourism</i>			(2,262,822)	
<i>Total: Tourism Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Crime Victims Assistance Fund (255)				
Non-Departmental	10,000	10,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Contingency	-	10,000	10,000	Moved from Reserves-Compensation
<i>Total: Cost Center Detail - Non-Departmental</i>				-
<i>Total: Crime Victims Assistance Fund</i>				-
Solid Waste Operating Fund (560)				
Non-Departmental	43,032	43,032	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Solid Waste (formerly Non-Departmental Solid Waste)	33,032	33,032	-	Updated Department name from Non-Departmental Solid Waste to Solid Waste
Contingency	-	10,000	10,000	Moved from Reserves-Compensation
<i>Total: Cost Center Detail - Non-Departmental</i>				-
<i>Total: Solid Waste Operating Fund</i>				-
Airport Operating Fund (570)				
Non-Departmental	11,000	11,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Reserves - Fuel Parts	1,000	-	(1,000)	Moved to Contingency
Contingency	-	11,000	11,000	Updated Department names for consistency. Moved (10,000) from Reserves-Compensation and (1,000) from Reserves-Fuel Parts to Contingency
<i>Total: Cost Center Detail - Non-Departmental</i>				-
<i>Total: Airport Operating Fund</i>				-
Local Transit Operating Fund (572)				
Non-Departmental	13,000	13,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	13,000	-	(13,000)	Moved to Contingency
Contingency	-	13,000	13,000	Updated Department name from Reserves-Compensation to Contingency
<i>Total: Cost Center Detail - Non-Departmental</i>				-
<i>Total: Local Transit Operating Fund</i>				-

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Economic Development Fund (580)				
Non-Departmental	12,022,632	662,777	(11,359,855)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Economic Development Activity	12,022,632	-	(12,022,632)	Moved (11,359,885) to Planning and Development
Miscellaneous Economic Development (formerly Economic Development Activity)	-	662,777	662,777	Updated Department name from Economic Development Activity to Miscellaneous Economic Development
<i>Total: Cost Center Detail - Non-Departmental</i>			(11,359,855)	
Planning and Development	-	11,359,855	11,359,855	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Gwinnett Place Mall	-	4,215,045	4,215,045	Moved from Non-Departmental
OFS	-	5,884,822	5,884,822	Moved from Non-Departmental
Gwinnett Place Mall Phase II	-	1,259,988	1,259,988	Moved from Non-Departmental
<i>Total: Cost Center Detail - Planning and Development</i>			11,359,855	
<i>Total: Economic Development Fund</i>			-	
Administrative Support (601)				
Non-Departmental	2,935,500	1,933,000	(1,002,500)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Fuel/Parts	4,000	-	(4,000)	Moved to Contingency
Non-Departmental Admin Support	2,931,500	-	(2,931,500)	Updated Department name from Non-Departmental Admin Support to Contingency. Moved from Contingency to Law
Contingency	-	1,933,000	1,933,000	Moved from Reserves - Fuel/Parts and Non-Departmental Admin Support
<i>Total: Cost Center Detail - Non-Departmental</i>			(1,002,500)	
Law	4,411,226	5,413,726	1,002,500	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Other Miscellaneous - CA	-	1,002,500	1,002,500	Moved from Non-Departmental
<i>Total: Cost Center Detail - Law</i>			1,002,500	
<i>Total: Administrative Support</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Fleet Management (610)				
Non-Departmental	2,247,878	2,247,878	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	33,000	-	(33,000)	Moved to Contingency
Reserves - Fuel/Parts	3,000	-	(3,000)	Moved to Contingency
Non-Departmental Fleet Management	2,211,878	2,211,878	-	Updated Department name from Non-Departmental Fleet Management to Fleet Management
Contingency	-	36,000	36,000	Moved from Reserves - Fuel/Parts and Non-Departmental Admin Support
<i>Total: Cost Center Detail - Non-Departmental</i>				
<i>Total: Fleet Management</i>				
Risk Management (611)				
Non-Departmental	10,000	10,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Contingency	-	10,000	10,000	Updated Department name from Reserves - Compensation to Contingency
<i>Total: Cost Center Detail - Non-Departmental</i>				
<i>Total: Risk Management</i>				
Total Appropriations Budget Adjustments				