



Gwinnett
Financial Services

MONTHLY FINANCIAL STATUS REPORT

FOR THE PERIOD ENDED
FEBRUARY 28, 2025
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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MEMORANDUM

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

FROM: Russell Royal
Acting Director of Financial Services

DATE: March 24, 2025

SUBJECT: Monthly Financial Report for the Period Ended February 28, 2025

This report, which includes unaudited information through the second month of fiscal year 2025, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
General Fund	Page 3
Service District Funds	Page 5
Water & Sewer Operating Fund	Page 8
Administrative Support Fund	Page 9
Recurring Items	Page 10
Financial Report	Page 11
Budget Adjustments by Fund Schedule	Page 58

EXECUTIVE SUMMARY

2024 Tax Digest

During the month of February, the Tax Assessor's Office finalized the 2024 tax digest. Due to improved home values and construction activity, the final net countywide digest for 2024 was approximately \$51.8 billion, which is an 8.1 percent increase over the 2023 digest. The greatest increase was in real property, which is the largest component of the digest representing approximately 90.6 percent in 2024. From 2023 to 2024, the real property portion of the net digest increased by approximately \$2.7 billion, or 6.1 percent.

2024 External Audit

The annual external audit is still underway. 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 presented.

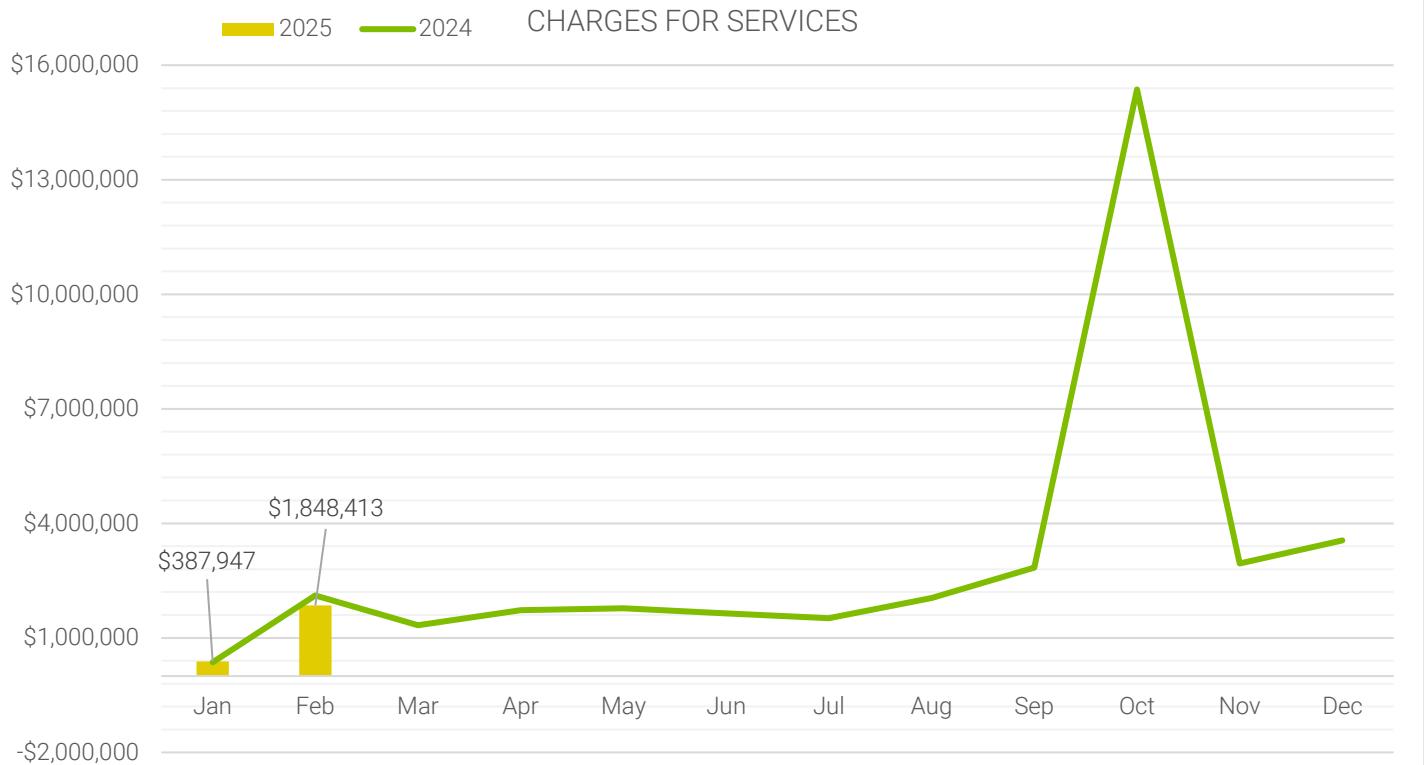
Investment Income

Investment Income across all funds is down \$540,772 year-over-year. Short-term interest rates dropped late in 2024 due to rate cuts from the Federal Reserve Bank, so funds that have a shorter investment horizon saw a decrease in revenue due to those cuts, while those that have a longer investment horizon saw year-over-year revenue growth. Some funds also saw an impact due to changes in total available cash to invest. However, year-to-date revenue is trending ahead of budget because rate cuts were anticipated and were incorporated into 2025 budgets.

GENERAL FUND (PAGE 11)

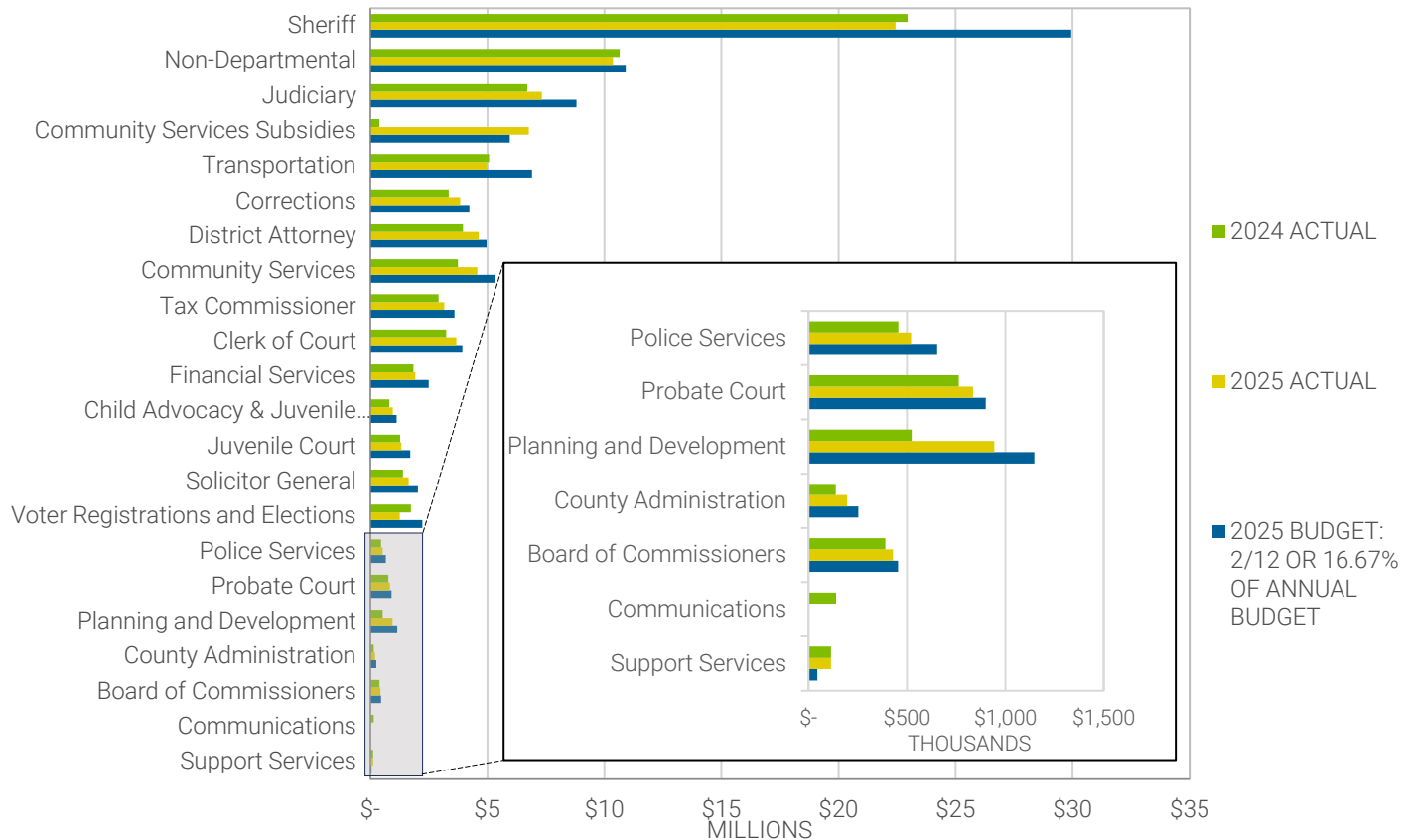
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

The main revenue source for the General Fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services revenue is another major revenue category in the General Fund. In the chart below, the yellow bars represent 2025 monthly revenues, and the green line represents monthly collections for 2024. One of the main sources of revenue in this category is the commissions received by the County related to property taxes.



As seen in the chart, last year there were significant increases in monthly collections around the property tax due date of October 15, 2024. January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through February are up approximately \$124,000, or 6 percent, when compared to the same time last year. This is primarily due to an increase in civil court case filings.

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



Sheriff's expenditures are approximately \$518,000 lower compared to last year, primarily due to the discontinuation of an inmate housing contract which was partially offset by overtime costs in personal services. However, they are under budget by approximately \$7.5 million, or 25 percent, due to personnel vacancies and inmate medical expenses which are paid in arrears.

Non-Departmental expenses are approximately \$280,000 lower in comparison to 2024. This is primarily due to a planned decrease in contributions to local transit. Non-Departmental expenses are under budget by approximately \$558,000, primarily due to the timing of scheduled payments for the public safety radio systems.

Community Services Subsidies are approximately \$6.4 million higher than last year and are temporarily over budget, primarily due to the first quarter library subsidy payment being paid earlier this year.

Communications has no current year expenditures due to the transition of the Community Outreach Division to Community Services.

Clerk of Court expenses are approximately \$443,000 higher than last year primarily due to personal services, and the timing of supplier invoices for license support agreements and professional services costs.

Voter Registrations and Elections expenses are approximately \$480,000 lower in comparison to 2024 following the conclusion of the 2024 general elections. However, they are under budget by approximately \$1.0 million, or 44 percent, primarily due to budgeting for special elections which will be held later this year.

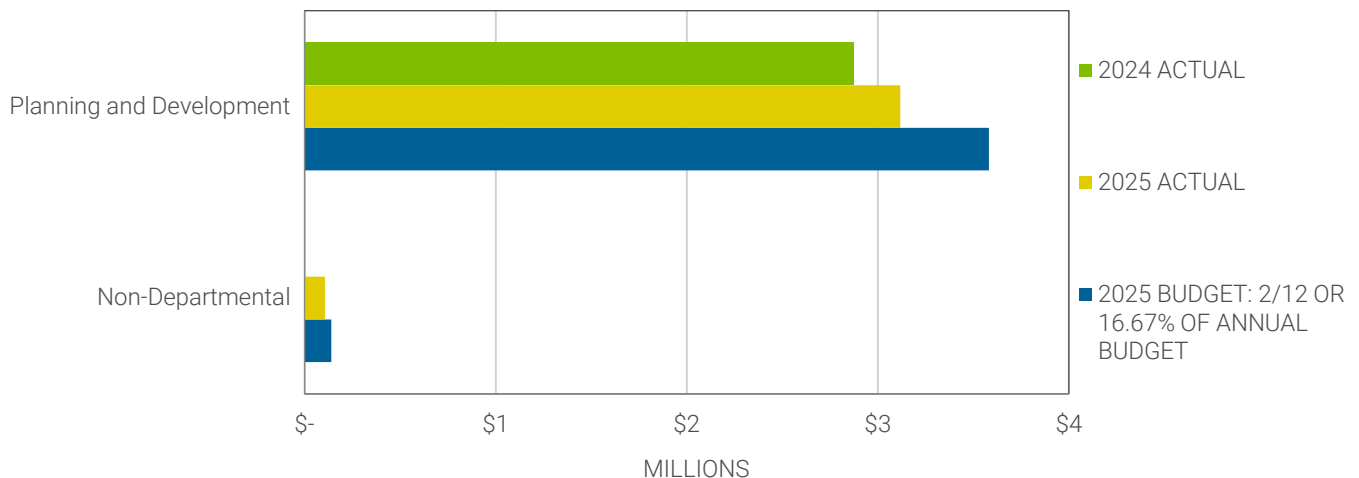
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

The main revenue source for the Development and Enforcement Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. The yellow bars are 2025 monthly revenues, and the green line represents monthly collections for 2024. When compared to the same time last year, Licenses and Permits revenue is up approximately \$554,000. This increase is the result of needed changes in the fee schedule and to comply with 2024 legislation, adjusting new construction fixed cost per square foot to a valuation cost method.



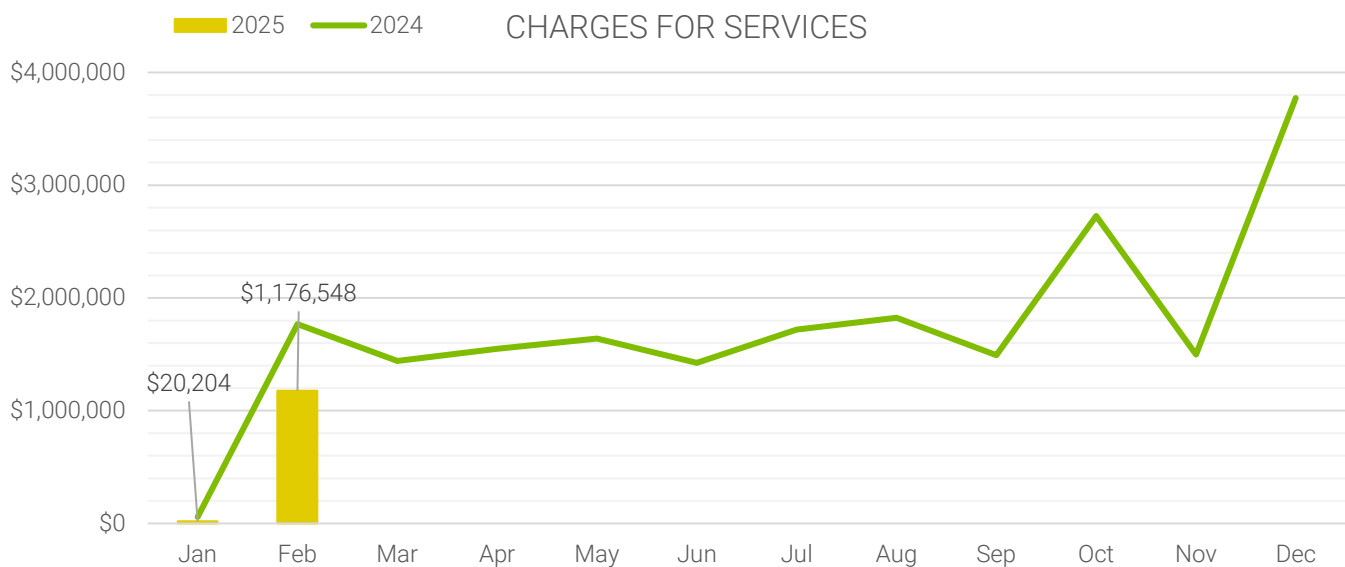
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT FEBRUARY 2024— 2025 YTD EXPENDITURES



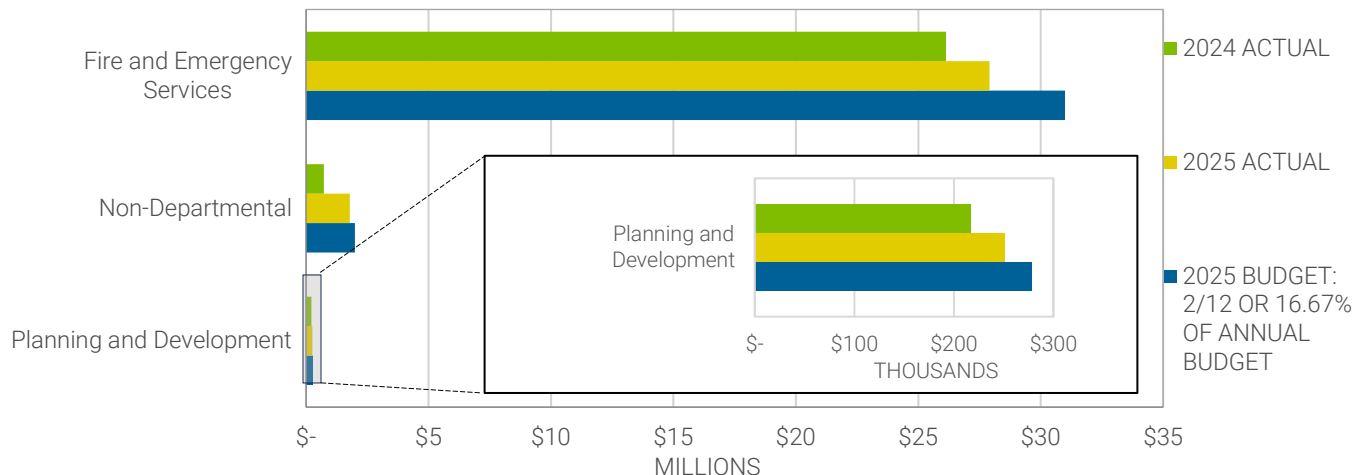
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. The yellow bars are monthly 2025 revenues, and the green line represents monthly collections for 2024. Charges for Services revenue, which primarily consists of ambulance fees, is down approximately \$629,000 when compared to last year. This is mainly attributed to receiving more state funds to supplement Medicaid payments for ambulance services in the prior year than in the current year.



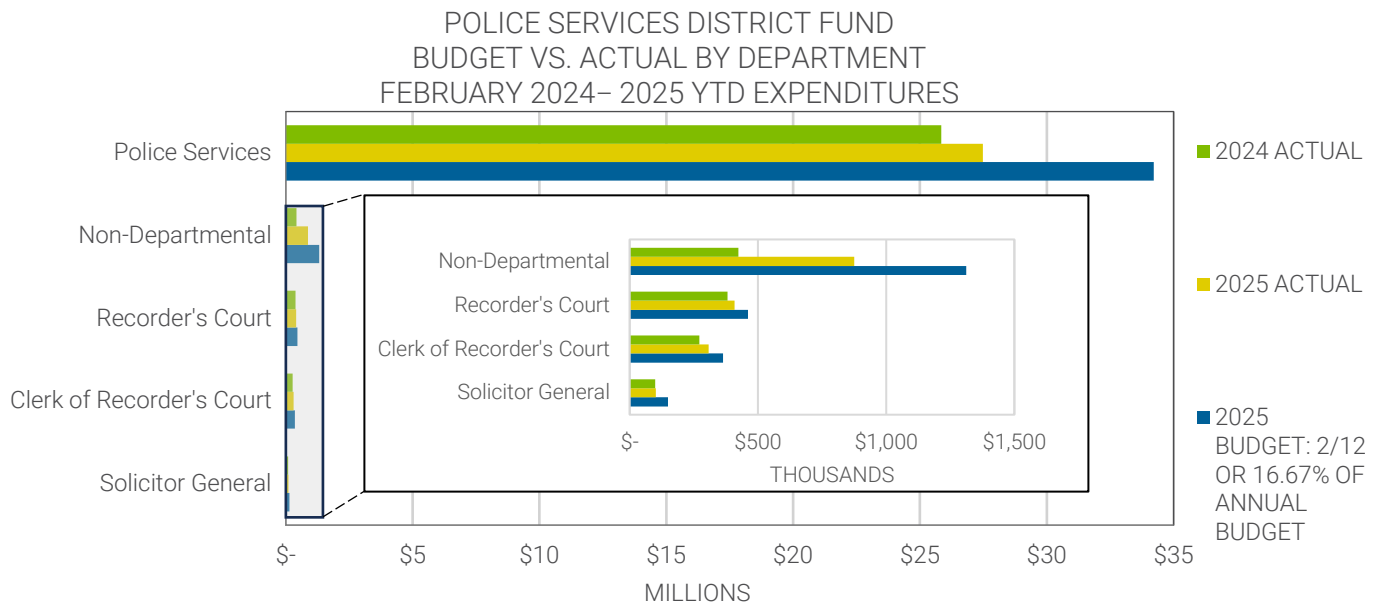
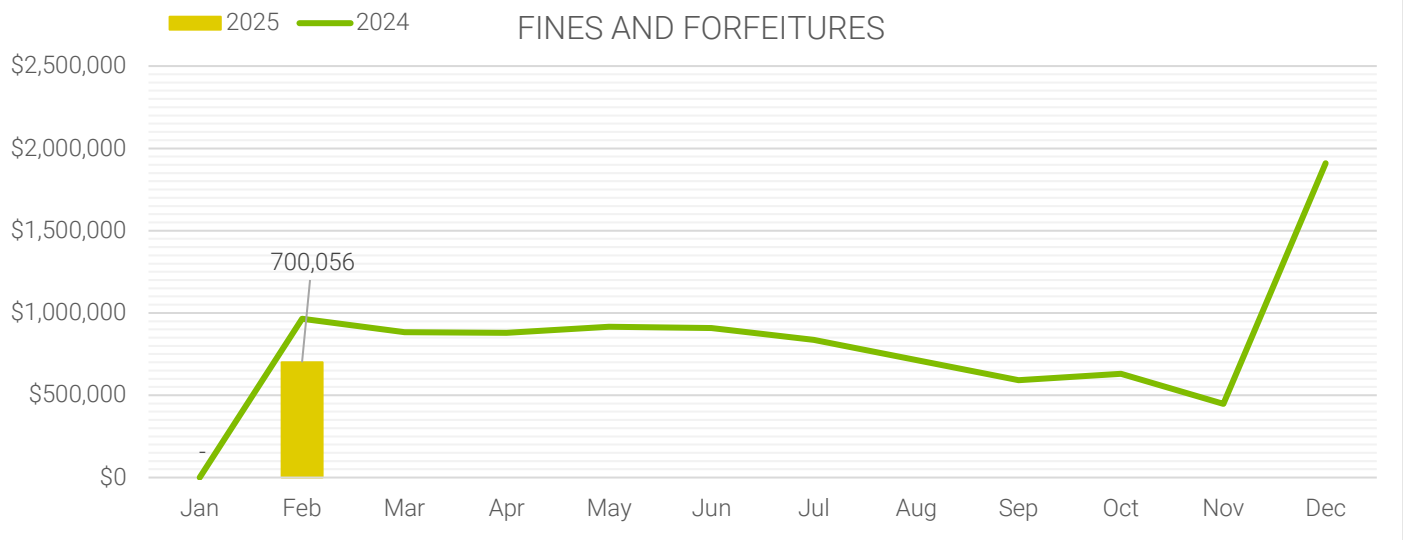
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
FEBRUARY 2024— 2025 YTD EXPENDITURES



POLICE SERVICES DISTRICT FUND (PAGE 16)

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

The main revenue source for the Police Services fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. The yellow bars represent 2025 monthly collections, and the green line represents monthly collections for 2024. Fines and Forfeitures revenue through February is down approximately \$265,000, or 27 percent, compared to the same period last year. This is primarily due to a decrease in collections from the school zone automated speed detection program.

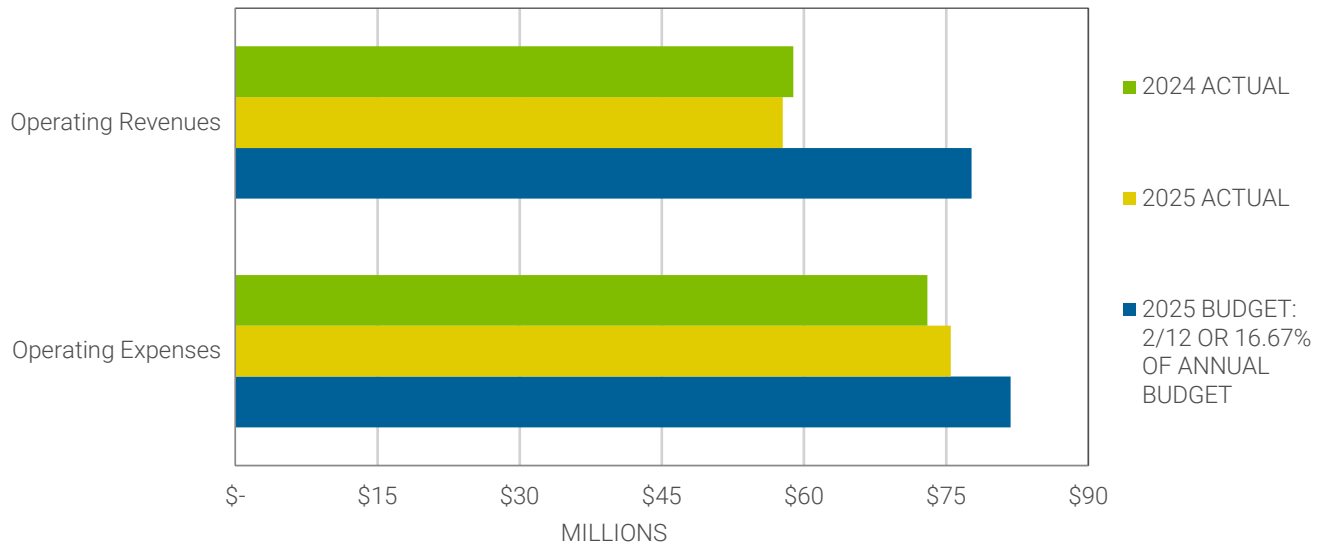


Police Services expenses are approximately \$6.7 million, or 20 percent, under budget due to personnel vacancies and the timing of invoices for license support agreements.

WATER & SEWER OPERATING FUND (PAGE 50)

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

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

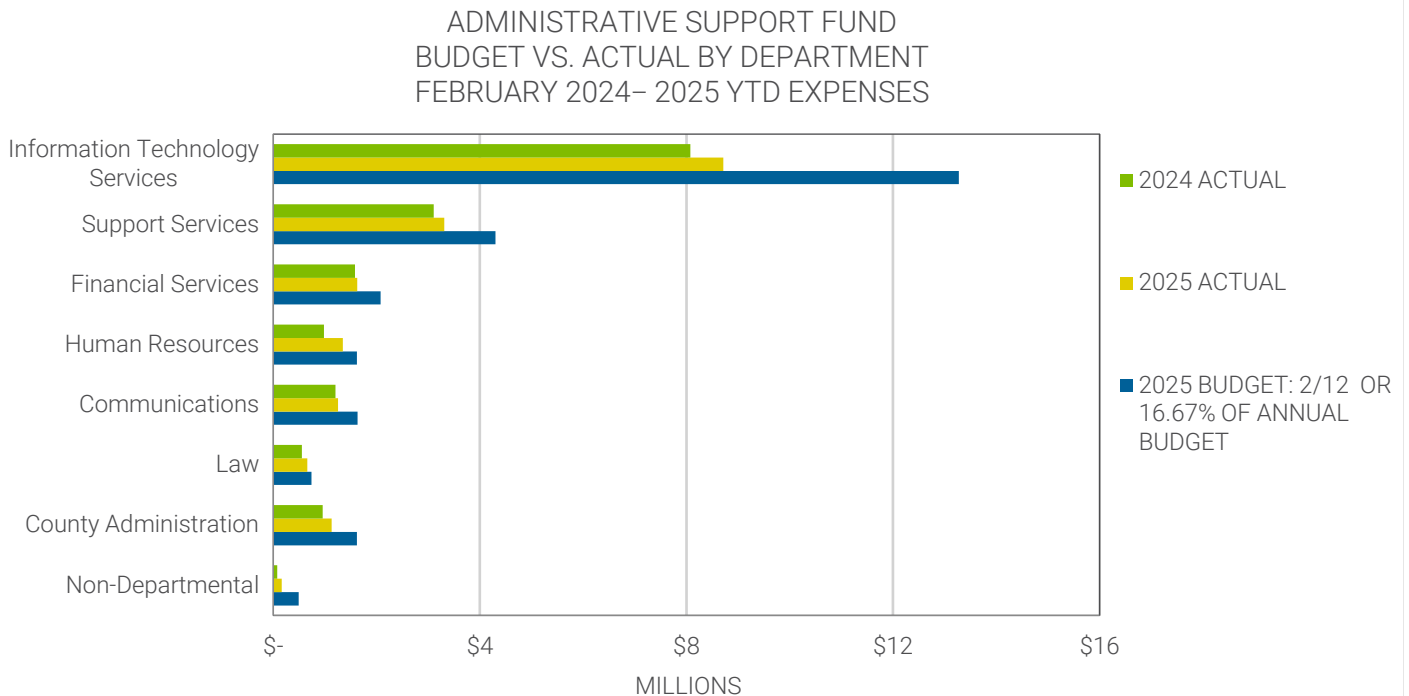


Year-to-date Water and Sewer Operating Fund revenues are down approximately \$1.1 million, or 2 percent, compared to last year. This is primarily because a large portion of the Charges for Services revenue received in January was for services provided in December and was recorded in 2024. However, as of January 2025, water and sewer rates increased by 4.5%, which will increase revenue as the year progresses.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$2.5 million, or 3 percent, compared to last year. The increase is primarily due to increases in capital contributions. However, expenses in the Water and Sewer Operating Fund are approximately \$6.3 million under budget primarily due to underutilization in areas such as professional services, industrial repairs, and chemicals.

ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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



Information Technology Services' expenses for February are up approximately \$639,000, or 8 percent, compared to last year. This is primarily due to increased costs of license and support agreements and personnel. However, ITS expenses are approximately \$4.6 million under budget. This variance is primarily attributable to lower expenses in areas such as technological outsourced services, license and support agreements, and computer supplies, which are expected to increase later during the year.

RECURRING ITEMS

Property Taxes

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



The chart above shows the monthly collections of property taxes across all funds. The green line represents 2024 collections and shows most property taxes were collected around the due date of October 15, 2024. The yellow bars represent 2025 revenues. Please note that January has lower receipts than other months and its bar is barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year. Property Taxes through February are down approximately \$334,000 when compared to the same time last year, primarily due to fewer collections for delinquent property taxes in prior year.

Tax Digest Adjustment

In February, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$176.3 million for tax years 2020 through 2024. These adjustments include a net increase of approximately \$147.4 million in utility assessed value, a net increase of approximately \$78.2 million in real property assessed values and a net decrease of approximately \$49.3 million in personal property assessed values. The majority of the adjustments are from state utility value adjustments.

Risk Management Fund

The Risk Management Fund is showing appropriations at 39% of budget as of the date of this report, which is significantly over the revenue collected so far for the year. This is expected and is due to annual insurance premiums that are paid in February. As the year progresses, the funds will level out at the end of the year.

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

General Fund (001)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 226,196,486	\$ 226,196,486	\$ 226,196,486			
Revenues:						
Taxes	\$ 500,486,112	\$ 500,486,112	\$ 24,057,214	4.81%	\$ 26,239,956	5.74%
Licenses and Permits	5,385,122	5,385,122	932,658	17.32%	1,124,402	21.30%
Intergovernmental	4,145,474	4,145,474	448,597	10.82%	458,105	11.01%
Charges for Services	38,882,231	38,882,231	2,236,360	5.75%	2,112,474	6.10%
Fines and Forfeitures	3,094,270	3,094,270	353,334	11.42%	300,033	9.53%
Investment Income	5,908,000	5,908,000	1,459,473	24.70%	2,099,895	43.51%
Contributions and Donations	108,650	108,650	2,808	2.58%	3,019	2.85%
Miscellaneous	2,021,279	2,021,279	406,676	20.12%	211,917	11.55%
Other Financing Sources	-	-	9,177	-	2,500	-
Revenues without Use of Fund Balance	560,031,138	560,031,138	29,906,297	5.34%	32,552,301	6.37%
Use of Fund Balance	25,308,640	25,308,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 585,339,778	\$ 585,339,778	\$ 29,906,297	5.11%	\$ 32,552,301	5.92%
Appropriations:						
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 428,457	15.72%	\$ 389,647	15.72%
Communications	-	-	-	-	140,194	11.53%
County Administration	1,519,864	1,519,864	197,229	12.98%	138,454	9.24%
Financial Services	14,979,047	14,979,047	1,917,610	12.80%	1,841,176	13.16%
Tax Commissioner	21,564,614	21,564,614	3,160,435	14.66%	2,917,974	14.86%
Transportation	41,404,644	41,404,644	4,989,131	12.05%	5,071,088	13.20%
Planning and Development	6,883,534	6,883,534	943,840	13.71%	524,621	12.93%
Police Services	3,919,979	3,919,979	520,415	13.28%	456,186	11.03%
Corrections	25,375,381	25,375,381	3,835,907	15.12%	3,351,624	13.76%
Community Services	31,879,764	31,879,764	4,570,491	14.34%	3,735,595	13.49%
Community Services Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	304,134	25.00%	299,664	23.13%
Board of Health	3,345,000	3,345,000	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	7,358	7,358	7,358	100.00%	-	0.00%
Healthcare Initiative	650,000	650,000	-	0.00%	-	0.00%
Homelessness Prevention	1,012,300	1,012,300	-	0.00%	-	0.00%
Library In-House Services	1,352,184	1,352,184	46,172	3.41%	74,942	5.68%
Library Subsidy	25,619,802	25,619,802	6,404,951	25.00%	-	0.00%
Mental Health	1,443,341	1,443,341	-	0.00%	-	0.00%
Total Community Services Subsidies	35,692,245	35,692,245	6,762,614	18.95%	374,606	1.13%
Voter Registrations and Elections	13,321,547	13,321,547	1,252,827	9.40%	1,735,370	7.78%
Juvenile Court	7,866,919	10,206,919	1,326,302	12.99%	1,272,971	15.68%

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

General Fund (001)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Child Advocacy & Juvenile Services	6,693,787	6,693,787	954,881	14.27%	804,546	14.28%
Sheriff	179,652,962	179,652,962	22,431,150	12.49%	22,948,746	14.03%
Clerk of Court	23,623,860	23,623,860	3,678,991	15.57%	3,236,287	15.34%
Judiciary	40,449,669	52,824,669	7,320,508	13.86%	6,704,889	16.76%
Probate Court	5,115,335	5,400,335	836,466	15.49%	762,961	16.08%
District Attorney	29,771,110	29,771,110	4,617,085	15.51%	3,952,533	14.93%
Solicitor General	12,167,072	12,167,072	1,633,411	13.42%	1,388,584	13.24%
Support Services	272,500	272,500	114,406	41.98%	113,664	42.33%
Non-Departmental:						
Contingency	2,071,000	2,071,000	-	0.00%	-	0.00%
Contribution to Airport	116,750	116,750	19,458	16.67%	4,167	16.67%
Contribution to Capital	38,601,436	38,601,436	6,433,573	16.67%	6,263,672	16.67%
Contribution to Local Transit	14,800,000	14,800,000	2,466,667	16.67%	2,933,667	16.67%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,388,333	2,388,333	298,160	12.48%	289,774	14.43%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	13,200	8.80%	20,400	11.66%
Reserves - Compensation	1,658,000	1,658,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	15,000,000	-	-	-	-	0.00%
Reserves - Pension	200,000	200,000	120,000	60.00%	120,000	60.00%
800 MHZ Maintenance	3,685,458	3,685,458	9,908	0.27%	13,593	0.41%
Other Governmental Agencies	160,000	160,000	-	0.00%	-	0.00%
Other Miscellaneous	130,000	130,000	10,816	8.32%	6,766	5.20%
Total Non-Departmental	80,460,977	65,460,977	10,371,782	15.84%	10,652,039	13.83%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,339,778	\$ 81,863,938	13.99%	\$ 72,513,755	13.18%
Projected Fund Balance December 31	\$ 200,887,846	\$ 200,887,846				
Estimated Fund Balance as of Report Date			\$ 174,238,845			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 13,548,413	\$ 13,548,413	\$ 13,548,413			
Revenues:						
Taxes	\$ 13,482,531	\$ 13,482,531	\$ 87,968	0.65%	\$ 99,208	0.82%
Licenses and Permits	7,600,000	7,600,000	1,235,246	16.25%	681,237	13.82%
Intergovernmental	48,427	48,427	5,595	11.55%	4,113	8.39%
Charges for Services	950,000	950,000	104,482	11.00%	158,706	14.68%
Investment Income	485,500	485,500	103,006	21.22%	123,425	41.36%
Miscellaneous	-	-	9,686	-	-	-
TOTAL REVENUES	\$ 22,566,458	\$ 22,566,458	\$ 1,545,983	6.85%	\$ 1,066,689	4.63%
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,492,316	\$ 3,116,799	14.50%	\$ 2,873,470	12.55%
Non-Departmental:						
Reserves - Compensation	127,000	127,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	709,417	709,417	106,403	15.00%	-	0.00%
Total Non-Departmental	843,417	843,417	106,403	12.62%	-	0.00%
Appropriations without Contribution to Fund Balance	22,335,733	22,335,733	3,223,202	14.43%	2,873,470	12.48%
Contribution to Fund Balance	230,725	230,725	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 22,566,458	\$ 22,566,458	\$ 3,223,202	14.28%	\$ 2,873,470	12.48%
Projected Fund Balance December 31	\$ 13,779,138	\$ 13,779,138				
Estimated Fund Balance as of Report Date			\$ 11,871,194			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Fire and EMS District Fund (102)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 180,812,616	\$ 180,812,616	\$ 1,313,011	0.73%	\$ 1,402,961	0.86%
Licenses and Permits	1,000,000	1,000,000	152,350	15.24%	157,974	13.97%
Intergovernmental	623,617	623,617	70,998	11.38%	92,137	14.60%
Charges for Services	18,117,690	18,117,690	1,196,751	6.61%	1,825,533	10.70%
Investment Income	1,656,000	1,656,000	610,974	36.89%	814,116	54.92%
Contributions and Donations	1,000	1,000	1,235	123.50%	2,065	-
Miscellaneous	1,000	1,000	79,204	7,920.40%	6,562	218.73%
TOTAL REVENUES	\$ 202,211,923	\$ 202,211,923	\$ 3,424,523	1.69%	\$ 4,301,348	2.34%
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 250,568	15.00%	\$ 216,428	14.67%
Fire and Emergency Services	185,929,900	185,929,900	27,912,065	15.01%	26,135,085	14.80%
Non-Departmental:						
Reserves - Compensation	848,000	848,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	78,000	78,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	11,057,815	11,057,815	1,784,969	16.14%	731,799	15.28%
Total Non-Departmental	11,983,815	11,983,815	1,784,969	14.89%	731,799	13.04%
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	29,947,602	15.00%	27,083,312	14.74%
Contribution to Fund Balance	2,627,393	2,627,393	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,211,923	\$ 29,947,602	14.81%	\$ 27,083,312	14.74%
Projected Fund Balance December 31	\$ 98,890,691	\$ 98,890,691				
Estimated Fund Balance as of Report Date			\$ 69,740,219			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Loganville EMS District Fund (103)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 3,088	19.92%	\$ 4,288	22.10%
Revenues without Use of Fund Balance	15,500	15,500	3,088	19.92%	4,288	22.10%
Use of Fund Balance	81,681	81,681	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 97,181	\$ 97,181	\$ 3,088	3.18%	\$ 4,288	4.58%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 182	0.19%	\$ 298	0.32%
TOTAL APPROPRIATIONS	\$ 97,181	\$ 97,181	\$ 182	0.19%	\$ 298	0.32%
Projected Fund Balance December 31	\$ 344,802	\$ 344,802				
Estimated Fund Balance as of Report Date			\$ 429,389			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Police Services District Fund (106)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 122,933,638	\$ 122,933,638	\$ 122,933,638			
Revenues:						
Taxes	\$ 133,550,439	\$ 133,550,439	\$ 903,431	0.68%	\$ 1,009,691	0.85%
Insurance Premium Taxes	62,310,140	62,310,140	-	0.00%	-	0.00%
Intergovernmental	294,513	294,513	53,915	18.31%	38,603	12.95%
Charges for Services	1,110,480	1,110,480	158,025	14.23%	113,074	9.88%
Fines and Forfeitures	10,413,542	10,413,542	700,056	6.72%	965,052	7.40%
Investment Income	2,393,000	2,393,000	820,345	34.28%	994,329	52.40%
Miscellaneous	459,063	459,063	145,019	31.59%	50,168	11.24%
Revenues without Use of Fund Balance	210,531,177	210,531,177	2,780,791	1.32%	3,170,917	1.61%
Use of Fund Balance	8,457,572	8,457,572	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 218,988,749	\$ 218,988,749	\$ 2,780,791	1.27%	\$ 3,170,917	1.59%
Appropriations:						
Police Services	\$ 205,272,456	\$ 205,272,456	\$ 27,483,699	13.39%	\$ 25,842,809	13.68%
Recorder's Court	2,385,708	2,765,708	408,677	14.78%	380,869	16.72%
Solicitor General	893,673	893,673	101,285	11.33%	98,919	11.40%
Clerk of Recorder's Court	2,180,121	2,180,121	307,481	14.10%	271,359	13.29%
Non-Departmental:						
Reserves - Compensation	842,000	842,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	163,000	163,000	-	0.00%	-	0.00%
Non-Departmental Police	7,251,791	6,871,791	875,299	12.74%	423,806	10.62%
Total Non-Departmental	8,256,791	7,876,791	875,299	11.11%	423,806	8.58%
TOTAL APPROPRIATIONS	\$ 218,988,749	\$ 218,988,749	\$ 29,176,440	13.32%	\$ 27,017,761	13.58%
Projected Fund Balance December 31	\$ 114,476,066	\$ 114,476,066				
Estimated Fund Balance as of Report Date			\$ 96,537,990			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Recreation Fund (105)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,692,405	\$ 58,692,405	\$ 412,188	0.70%	\$ 431,102	0.84%
Intergovernmental	194,695	194,695	22,206	11.41%	17,611	8.94%
Charges for Services	5,086,719	5,086,719	847,443	16.66%	747,965	17.16%
Investment Income	657,500	657,500	191,590	29.14%	284,753	40.21%
Contributions and Donations	7,500	7,500	600	8.00%	-	0.00%
Miscellaneous	2,902,684	2,902,684	486,785	16.77%	549,058	20.39%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 1,960,812	2.90%	\$ 2,030,489	3.41%
Appropriations:						
Community Services	\$ -	\$ -	\$ -	-	\$ 7,265,088	12.94%
Parks and Recreation	60,436,324	60,436,324	7,294,550	12.07%	-	-
Support Services	52,110	52,110	6,129	11.76%	2,596	6.47%
Non-Departmental:						
Reserves - Compensation	123,000	123,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	14,000	14,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,140,496	1,140,496	130,583	11.45%	130,871	12.37%
Total Non-Departmental	1,277,496	1,277,496	130,583	10.22%	130,871	11.04%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	7,431,262	12.03%	7,398,555	12.90%
Contribution to Fund Balance	5,797,503	5,797,503	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 7,431,262	11.00%	\$ 7,398,555	12.41%
Projected Fund Balance December 31	\$ 34,305,806	\$ 34,305,806				
Estimated Fund Balance as of Report Date			\$ 23,037,853			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Economic Development Tax Fund (160)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,028,416	\$ 17,028,416	\$ 124,792	0.73%	\$ 134,178	0.92%
Intergovernmental	58,310	58,310	6,663	11.43%	5,281	8.95%
Investment Income	157,500	157,500	94,084	59.74%	151,473	78.08%
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 225,539</u>	1.31%	<u>\$ 290,932</u>	1.38%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 16,302,876	\$ 16,302,876	\$ 882,250	5.41%	\$ 3,309,420	15.69%
Total Non-Departmental	<u>16,302,876</u>	<u>16,302,876</u>	<u>882,250</u>	5.41%	<u>3,309,420</u>	15.69%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	882,250	5.41%	3,309,420	15.69%
Contribution to Fund Balance	941,350	941,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 882,250</u>	5.12%	<u>\$ 3,309,420</u>	15.69%
Projected Fund Balance December 31	\$ 15,731,840	\$ 15,731,840				
Estimated Fund Balance as of Report Date			\$ 14,133,779			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Gwinnett Place TAD Fund (165)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 25,467	-	\$ 218,913	-
Investment Income	287,000	287,000	68,301	23.80%	60,331	31.39%
Miscellaneous	-	-	10,000	-	-	-
TOTAL REVENUES	\$ 287,000	\$ 287,000	\$ 103,768	36.16%	\$ 279,244	145.28%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 9,888	9.89%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	9,888	9.89%
Contribution to Fund Balance	187,000	187,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 287,000	\$ 287,000	\$ -	0.00%	\$ 9,888	5.14%
Projected Fund Balance December 31	\$ 11,481,512	\$ 11,481,512				
Estimated Fund Balance as of Report Date			\$ 11,398,280			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Indian Trail TAD Fund (162)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 119,133	-	\$ 64,619	-
Investment Income	258,000	258,000	66,111	25.62%	53,879	29.50%
TOTAL REVENUES	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ 185,244</u>	71.80%	<u>\$ 118,498</u>	64.88%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	158,000	158,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 11,165,979	\$ 11,165,979				
Estimated Fund Balance as of Report Date			\$ 11,193,223			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 163,184	-	\$ 167,764	-
Investment Income	927,500	927,500	209,591	22.60%	199,045	26.35%
TOTAL REVENUES	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ 372,775</u>	40.19%	<u>\$ 366,809</u>	48.56%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	827,500	827,500	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 34,463,506	\$ 34,463,506				
Estimated Fund Balance as of Report Date			\$ 34,008,781			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Lake Lucerne TAD Fund (164)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 25,153	-	\$ 15,083	-
Investment Income	101,500	101,500	23,104	22.76%	19,136	33.51%
TOTAL REVENUES	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ 48,257</u>	47.54%	<u>\$ 34,219</u>	34.22%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	1,500	1,500	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 4,117,274	\$ 4,117,274				
Estimated Fund Balance as of Report Date			\$ 4,164,031			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Park Place TAD Fund (163)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 27,193	-	\$ 32,280	-
Investment Income	178,000	178,000	45,871	25.77%	38,924	26.62%
TOTAL REVENUES	\$ 178,000	\$ 178,000	\$ 73,064	41.05%	\$ 71,204	48.69%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	78,000	78,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 178,000	\$ 178,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 7,900,658	\$ 7,900,658				
Estimated Fund Balance as of Report Date			\$ 7,895,722			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

The Exchange at Gwinnett TAD Fund (166)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 172,767	-	\$ 12,480	-
Investment Income	242,500	242,500	21,881	9.02%	39,683	35.71%
Revenues without Use of Fund Balance	242,500	242,500	194,648	80.27%	52,163	46.94%
Use of Fund Balance	2,492,325	2,492,325	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,734,825</u>	<u>\$ 2,734,825</u>	<u>\$ 194,648</u>	7.12%	<u>\$ 52,163</u>	2.08%
Appropriations:						
Planning and Development	\$ 2,734,825	\$ 2,734,825	\$ -	0.00%	\$ 1,694	0.07%
TOTAL APPROPRIATIONS	<u>\$ 2,734,825</u>	<u>\$ 2,734,825</u>	<u>\$ -</u>	0.00%	<u>\$ 1,694</u>	0.07%
Projected Fund Balance December 31	\$ 4,330,379	\$ 4,330,379				
Estimated Fund Balance as of Report Date			\$ 7,017,352			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 36,492	-	\$ 37,748	-
Other Financing Sources	2,726,525	2,726,525	-	0.00%	371	0.01%
TOTAL REVENUES	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 36,492</u>	1.34%	<u>\$ 38,119</u>	1.52%
Appropriations:						
Debt Service	\$ 2,726,525	\$ 2,726,525	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Estimated Fund Balance as of Report Date			\$ 1,621,958			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Speed Hump Fund (003)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 564	0.38%	\$ 763	0.48%
Investment Income	12,000	12,000	2,384	19.87%	3,597	14.38%
Miscellaneous	-	-	88	-	-	-
Revenues without Use of Fund Balance	162,000	162,000	3,036	1.87%	4,360	2.36%
Use of Fund Balance	209,305	209,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 371,305	\$ 371,305	\$ 3,036	0.82%	\$ 4,360	0.94%
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 21,195	5.71%	\$ 7,714	1.67%
TOTAL APPROPRIATIONS	\$ 371,305	\$ 371,305	\$ 21,195	5.71%	\$ 7,714	1.67%
Projected Fund Balance December 31	\$ 103,101	\$ 103,101				
Estimated Fund Balance as of Report Date			\$ 294,247			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Street Lighting Fund (002)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482			
Revenues:						
Charges for Services	\$ 9,600,000	\$ 9,627,435	\$ 37,093	0.39%	\$ 46,618	0.47%
Investment Income	-	-	23,277	-	28,570	-
Miscellaneous	-	-	37,619	-	15,204	-
Revenues without Use of Fund Balance	9,600,000	9,627,435	97,989	1.02%	90,392	0.90%
Use of Fund Balance	783,833	783,833	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,383,833	\$ 10,411,268	\$ 97,989	0.94%	\$ 90,392	0.89%
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,391,268	\$ 859,156	8.27%	\$ 814,727	8.00%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Total Non-Departmental	20,000	20,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,383,833	\$ 10,411,268	\$ 859,156	8.25%	\$ 814,727	8.00%
Projected Fund Balance December 31	\$ 2,536,649	\$ 2,536,649				
Estimated Fund Balance as of Report Date			\$ 2,559,315			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Authority Imaging Fund (020)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
Revenues:						
Charges for Services	\$ 868,093	\$ 868,093	\$ 52,712	6.07%	\$ 57,460	6.18%
Investment Income	74,640	74,640	4,417	5.92%	6,195	-
Revenues without Use of Fund Balance	942,733	942,733	57,129	6.06%	63,655	6.84%
Use of Fund Balance	557,267	557,267	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 57,129	3.81%	\$ 63,655	4.24%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 555	0.04%	\$ 1,925	0.13%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 555	0.04%	\$ 1,925	0.13%
Projected Fund Balance December 31	\$ 6,747,181	\$ 6,747,181				
Estimated Fund Balance as of Report Date			\$ 7,361,022			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 441,478	\$ 441,478	\$ 441,478			
Revenues:						
Charges for Services	\$ 138,500	\$ 138,500	\$ 21,386	15.44%	\$ 19,514	17.19%
Miscellaneous	8,200	8,200	2,042	24.90%	1,459	17.16%
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 23,428</u>	15.97%	<u>\$ 20,973</u>	17.19%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 15,484	13.39%	\$ 13,160	12.87%
Appropriations without Contribution to Fund Balance	115,640	115,640	15,484	13.39%	13,160	12.87%
Contribution to Fund Balance	31,060	31,060	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 15,484</u>	10.55%	<u>\$ 13,160</u>	10.79%
Projected Fund Balance December 31	\$ 472,538	\$ 472,538				
Estimated Fund Balance as of Report Date			\$ 449,422			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 50,512	8.69%	\$ 48,680	8.33%
Investment Income	-	-	4,585	-	858	-
Miscellaneous	-	-	482	-	-	-
Revenues without Use of Fund Balance	581,185	581,185	55,579	9.56%	49,538	8.48%
Use of Fund Balance	223,931	223,931	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 55,579	6.90%	\$ 49,538	6.67%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 55,881	14.87%	\$ 55,797	15.44%
Solicitor General	419,328	419,328	42,634	10.17%	47,243	12.72%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 805,116	\$ 805,116	\$ 98,515	12.24%	\$ 103,040	13.87%
Projected Fund Balance December 31	\$ 226,519	\$ 226,519				
Estimated Fund Balance as of Report Date			\$ 407,514			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 174,983	\$ 174,983	\$ 174,983			
Revenues:						
Use of Fund Balance	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ 11,908	8.82%
TOTAL APPROPRIATIONS	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ 11,908	8.82%
Projected Fund Balance December 31	\$ 91,191	\$ 91,191				
Estimated Fund Balance as of Report Date			\$ 174,983			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 50,434	\$ 50,434	\$ 50,434			
Revenues:						
Use of Fund Balance	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
TOTAL REVENUES	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
Appropriations:						
District Attorney	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 12,434	\$ 12,434				
Estimated Fund Balance as of Report Date			\$ 50,434			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Special State Fund (083)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 12,898	\$ 12,898	100.00%	\$ 9,745	100.00%
Revenues without Use of Fund Balance	-	12,898	12,898	100.00%	9,745	100.00%
Use of Fund Balance	31,718	18,820	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 31,718</u>	<u>\$ 31,718</u>	<u>\$ 12,898</u>	28.91%	<u>\$ 9,745</u>	81.58%
Appropriations:						
District Attorney	\$ 31,718	\$ 31,718	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>31,718</u>	<u>31,718</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Projected Fund Balance December 31	\$ 51,718	\$ 31,718				
Estimated Fund Balance as of Report Date			\$ 35,806			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

E-911 Fund (095)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 40,673,962	\$ 40,673,962	\$ 40,673,962			
Revenues:						
Charges for Services	\$ 24,344,400	\$ 24,344,400	\$ -	0.00%	\$ -	0.00%
Investment Income	1,104,500	1,104,500	213,582	19.34%	227,824	13.95%
Miscellaneous	-	-	8,716	-	-	-
Revenues without Use of Fund Balance	25,448,900	25,448,900	222,298	0.87%	227,824	0.90%
Use of Fund Balance	5,415,021	5,415,021	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,863,921	\$ 30,863,921	\$ 222,298	0.72%	\$ 227,824	0.77%
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 4,072,105	14.93%	\$ 3,440,097	13.12%
Non-Departmental:						
Reserves - Compensation	98,000	98,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,942,036	2,942,036	-	0.00%	-	0.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,590,036	3,590,036	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,863,921	\$ 30,863,921	\$ 4,072,105	13.19%	\$ 3,440,097	11.57%
Projected Fund Balance December 31	\$ 35,258,941	\$ 35,258,941				
Estimated Fund Balance as of Report Date			\$ 36,824,155			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 4,280	14.27%	\$ 7,073	23.58%
Revenues without Use of Fund Balance	30,000	30,000	4,280	14.27%	7,073	23.58%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 55,100	\$ 55,100	\$ 4,280	7.77%	\$ 7,073	12.84%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 5,100	9.26%	\$ 5,610	10.18%
TOTAL APPROPRIATIONS	\$ 55,100	\$ 55,100	\$ 5,100	9.26%	\$ 5,610	10.18%
Projected Fund Balance December 31	\$ 277,408	\$ 277,408				
Estimated Fund Balance as of Report Date			\$ 301,688			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Opioid Remediation Fund (015)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Investment Income	\$ -	\$ -	\$ 35,284	-	\$ 12,958	-
TOTAL REVENUES	\$ -	\$ -	\$ 35,284	-	\$ 12,958	-
Appropriations:						
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Estimated Fund Balance as of Report Date			\$ 5,893,154			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	\$ -	\$ 3,052	\$ 3,052	100.00%	\$ 99,200	100.00%
Investment Income	-	-	1,286	-	-	-
Revenues without Use of Fund Balance	-	3,052	4,338	142.14%	99,200	100.00%
Use of Fund Balance	334,131	331,079	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 334,131	\$ 334,131	\$ 4,338	1.30%	\$ 99,200	35.67%
Appropriations:						
Police Services	\$ 334,131	\$ 334,131	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 334,131	\$ 334,131	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 805,456	\$ 808,508				
Estimated Fund Balance as of Report Date			\$ 1,143,925			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 16,523	\$ 16,523	100.00%	\$ 69,470	100.00%
Investment Income	-	-	1,510	-	-	-
Revenues without Use of Fund Balance	-	16,523	18,033	109.14%	69,470	100.00%
Use of Fund Balance	140,700	124,177	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,700	\$ 140,700	\$ 18,033	12.82%	\$ 69,470	73.13%
Appropriations:						
Police Services	\$ 140,700	\$ 140,700	\$ 29,900	21.25%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 140,700	\$ 140,700	\$ 29,900	21.25%	\$ -	0.00%
Projected Fund Balance December 31	\$ 1,137,272	\$ 1,153,795				
Estimated Fund Balance as of Report Date			\$ 1,266,105			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Charges for Services	\$ 1,568,000	\$ 1,568,000	\$ 78,764	5.02%	\$ 126,997	11.02%
Investment Income	157,500	157,500	22,954	14.57%	30,956	20.39%
TOTAL REVENUES	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 101,718</u>	5.89%	<u>\$ 157,953</u>	12.11%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 30,849	4.43%	\$ 33,023	6.48%
Appropriations without Contribution to Fund Balance	696,350	696,350	30,849	4.43%	33,023	6.48%
Contribution to Fund Balance	1,029,150	1,029,150	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 30,849</u>	1.79%	<u>\$ 33,023</u>	2.53%
Projected Fund Balance December 31	\$ 6,161,236	\$ 6,161,236				
Estimated Fund Balance as of Report Date			\$ 5,202,955			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 49,565	\$ 28,445	57.39%	\$ 16,452	100.00%
Revenues without Use of Fund Balance	-	49,565	28,445	57.39%	16,452	100.00%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 399,565</u>	<u>\$ 28,445</u>	7.12%	<u>\$ 16,452</u>	4.49%
Appropriations:						
Sheriff	\$ 350,000	\$ 399,565	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 350,000</u>	<u>\$ 399,565</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 392,174	\$ 392,174				
Estimated Fund Balance as of Report Date			\$ 770,619			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 213,253	\$ 213,253	\$ 213,253			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	0.00%
Projected Fund Balance December 31	\$ 138,253	\$ 138,253				
Estimated Fund Balance as of Report Date			\$ 213,053			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 366,666	\$ 366,666	\$ 366,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 1,841	\$ 1,841	100.00%	\$ 26,985	100.00%
Investment Income	-	-	1,046	-	279	-
Revenues without Use of Fund Balance	-	1,841	2,887	156.82%	27,264	101.03%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 71,841	\$ 2,887	4.02%	\$ 27,264	28.11%
Appropriations:						
Sheriff	\$ 70,000	\$ 71,841	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 71,841	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 296,666	\$ 296,666				
Estimated Fund Balance as of Report Date			\$ 369,553			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 13,058	1.26%	\$ 90,094	8.12%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	-	0.00%	-	0.00%
Investment Income	47,000	47,000	26,163	55.67%	23,642	40.62%
TOTAL REVENUES	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 439,221</u>	16.35%	<u>\$ 513,736</u>	18.18%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 1,693,040	79.60%	\$ 1,693,281	76.08%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	1,693,040	79.60%	1,693,281	76.08%
Contribution to Fund Balance	559,159	559,159	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 1,693,040</u>	63.03%	<u>\$ 1,693,281</u>	59.92%
Projected Fund Balance December 31	\$ 5,462,787	\$ 5,462,787				
Estimated Fund Balance as of Report Date			\$ 3,649,809			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Tree Bank Fund (040)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Licenses and Permits	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 177,320	1,182.13%
Investment Income	-	-	3,189	-	3,792	-
Revenues without Use of Fund Balance	100,000	100,000	3,189	3.19%	181,112	1,207.41%
Use of Fund Balance	300,000	300,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,000	\$ 400,000	\$ 3,189	0.80%	\$ 181,112	181.11%
Appropriations:						
Planning and Development	\$ 400,000	\$ 400,000	\$ 250	0.06%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 400,000	\$ 400,000	\$ 250	0.06%	\$ -	0.00%
Projected Fund Balance December 31	\$ 578,008	\$ 578,008				
Estimated Fund Balance as of Report Date			\$ 880,947			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Tourism Fund (050)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Fund Balance as of January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
Revenues:						
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 1,055,393	7.46%	\$ 934,688	6.66%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	802,000	802,000	147,455	18.39%	150,584	29.53%
Miscellaneous	45,119	45,119	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	14,992,301	14,992,301	1,202,848	8.02%	1,085,272	7.44%
Use of Fund Balance	3,725,640	3,725,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,717,941	\$ 18,717,941	\$ 1,202,848	6.43%	\$ 1,085,272	5.79%
Appropriations:						
Facility Debt	\$ 13,690,977	\$ 13,690,977	\$ -	0.00%	\$ -	0.00%
Tourism	5,026,964	5,026,964	1,432,885	28.50%	1,129,279	22.35%
TOTAL APPROPRIATIONS	\$ 18,717,941	\$ 18,717,941	\$ 1,432,885	7.66%	\$ 1,129,279	6.03%
Projected Fund Balance December 31	\$ 21,728,010	\$ 21,728,010				
Estimated Fund Balance as of Report Date			\$ 25,223,613			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Airport Operating Fund (520)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 27,352	17.65%	\$ 30,146	20.10%
Investment Income	64,000	64,000	7,648	11.95%	6,818	13.25%
Miscellaneous	1,200,000	1,200,000	238,572	19.88%	165,710	17.00%
Other Financing Sources	116,750	116,750	19,458	16.67%	4,167	16.67%
Revenues without Use of Net Position	1,535,750	1,535,750	293,030	19.08%	206,841	17.22%
Use of Net Position	480,579	480,579	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,016,329	\$ 2,016,329	\$ 293,030	14.53%	\$ 206,841	10.68%
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 271,860	13.56%	\$ 261,717	13.59%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,016,329	\$ 2,016,329	\$ 271,860	13.48%	\$ 261,717	13.52%
Projected Net Position December 31	\$ 453,334	\$ 453,334				
Estimated Net Position as of Report Date			\$ 955,083			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Economic Development Operating Fund (530)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	\$ 189,000	\$ 189,000	\$ 30,451	16.11%	\$ 47,404	25.20%
Miscellaneous	3,700,000	3,700,000	99,699	2.69%	138,466	3.90%
Other Financing Sources	7,043,703	7,043,703	-	0.00%	-	0.00%
Revenues without Use of Net Position	10,932,703	10,932,703	130,150	1.19%	185,870	2.46%
Use of Net Position	1,089,929	1,089,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,022,632	\$ 12,022,632	\$ 130,150	1.08%	\$ 185,870	1.94%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 12,022,632	\$ 12,022,632	\$ 219,511	1.83%	\$ 74,830	0.78%
Total Non-Departmental	12,022,632	12,022,632	219,511	1.83%	74,830	0.78%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 12,022,632	\$ 219,511	1.83%	\$ 74,830	0.78%
Projected Net Position December 31	\$ 13,321,008	\$ 13,321,008				
Estimated Net Position as of Report Date			\$ 14,321,576			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Local Transit Operating Fund (515)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 10,978,774	\$ 10,978,774	\$ 10,978,774			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 22,978	-	\$ -	-
Charges for Services	2,100,000	2,100,000	335,536	15.98%	139,631	6.09%
Investment Income	540,500	540,500	65,716	12.16%	97,881	16.65%
Miscellaneous	-	-	2,865	-	-	-
Other Financing Sources	14,800,000	14,800,000	2,466,667	16.67%	2,933,667	16.67%
Revenues without Use of Net Position	17,440,500	17,440,500	2,893,762	16.59%	3,171,179	15.48%
Use of Net Position	6,313,066	6,313,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 2,893,762	12.18%	\$ 3,171,179	10.88%
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 619,499	2.61%	\$ 952,603	3.27%
Non-Departmental:						
Reserves - Compensation	13,000	13,000	-	0.00%	-	0.00%
Total Non-Departmental	13,000	13,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 23,753,566	\$ 23,753,566	\$ 619,499	2.61%	\$ 952,603	3.27%
Projected Net Position December 31	\$ 4,665,708	\$ 4,665,708				
Estimated Net Position as of Report Date			\$ 13,253,037			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Solid Waste Operating Fund (595)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	58,784,029	58,784,029	9,944,678	16.92%	9,214,133	16.65%
Investment Income	1,782,000	1,782,000	515,352	28.92%	493,430	30.96%
Miscellaneous	100	100	586	586.00%	-	0.00%
TOTAL REVENUES	\$ 61,766,129	\$ 61,766,129	\$ 10,460,616	16.94%	\$ 9,707,563	16.11%
Appropriations:						
Support Services	\$ 61,176,797	\$ 61,176,797	\$ 5,149,840	8.42%	\$ 5,063,835	8.41%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	5,505	16.67%	5,505	16.67%
Total Non-Departmental	43,032	43,032	5,505	12.79%	5,505	12.79%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	5,155,345	8.42%	5,069,340	8.41%
Working Capital Reserve	546,300	546,300	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 61,766,129	\$ 61,766,129	\$ 5,155,345	8.35%	\$ 5,069,340	8.41%
Projected Net Position December 31	\$ 24,462,894	\$ 24,462,894				
Estimated Net Position as of Report Date			\$ 29,221,865			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Stormwater Operating Fund (590)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 19,359,909	\$ 19,359,909	\$ 19,359,909			
Revenues:						
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 209,920	0.67%	\$ 254,834	0.81%
Investment Income	541,000	541,000	145,818	26.95%	146,420	76.26%
Miscellaneous	-	-	4,896	-	152	-
Revenues without Use of Net Position	32,091,187	32,091,187	360,634	1.12%	401,406	1.27%
Use of Net Position	3,071,110	3,071,110	-	0.00%	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,162,297	\$ 360,634	1.03%	\$ 401,406	1.27%
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 233,438	14.82%	\$ 252,502	12.55%
Water Resources*	33,407,313	33,407,313	4,918,876	14.72%	4,214,154	14.55%
Non-Departmental:						
Reserves - Compensation	53,000	53,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	14,000	14,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	113,000	113,000	-	0.00%	-	0.00%
Total Non-Departmental	180,000	180,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 35,162,297	\$ 35,162,297	\$ 5,152,314	14.65%	\$ 4,466,656	14.14%
Projected Net Position December 31	\$ 16,288,799	\$ 16,288,799				
Estimated Net Position as of Report Date			\$ 14,568,229			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Water and Sewer Operating Fund (501)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 186,331,984	\$ 186,331,984	\$ 186,331,984			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 52,091,993	12.10%	\$ 53,119,821	12.94%
Investment Income	5,289,500	5,289,500	1,134,776	21.45%	790,535	18.97%
Contributions and Donations	30,227,414	30,227,414	4,381,744	14.50%	4,881,162	16.56%
Miscellaneous	-	-	153,567	-	64,526	-
Revenues without Use of Net Position	466,158,282	466,158,282	57,762,080	12.39%	58,856,044	13.25%
Use of Net Position	24,731,301	24,731,301	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 57,762,080	11.77%	\$ 58,856,044	12.29%
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 258,606	13.08%	\$ 143,342	12.28%
Water Resources*	488,045,859	488,045,859	75,237,045	15.42%	72,864,864	15.27%
Non-Departmental:						
Reserves - Compensation	527,000	527,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	89,000	89,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	250,000	250,000	-	0.00%	-	0.00%
Total Non-Departmental	866,000	866,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 490,889,583	\$ 490,889,583	\$ 75,495,651	15.38%	\$ 73,008,206	15.24%
Projected Net Position December 31	\$ 161,600,683	\$ 161,600,683				
Estimated Net Position as of Report Date			\$ 168,598,413			

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

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Administrative Support Fund (665)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 28,283,559	\$ 28,283,559	\$ 28,283,559			
Revenues:						
Charges for Services	\$ 153,361,910	\$ 153,361,910	\$ 22,415,346	14.62%	\$ 20,352,587	14.52%
Investment Income	715,500	715,500	171,952	24.03%	188,399	62.36%
Miscellaneous	364,796	364,796	135,128	37.04%	71,878	22.64%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 22,722,426	14.71%	\$ 20,612,864	14.64%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 1,249,499	12.75%	\$ 1,200,109	13.44%
County Administration	9,699,092	9,699,092	1,126,437	11.61%	956,778	13.83%
Financial Services	12,445,471	12,445,471	1,621,524	13.03%	1,578,499	13.78%
Human Resources	9,705,970	9,705,970	1,347,668	13.88%	982,869	11.25%
Information Technology Services	79,657,699	79,657,699	8,712,157	10.94%	8,072,741	10.84%
Law	4,411,226	4,411,226	656,193	14.88%	552,149	14.33%
Support Services	25,790,653	25,790,653	3,307,043	12.82%	3,107,411	13.02%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,931,500	2,931,500	161,078	5.49%	75,941	2.96%
Total Non-Departmental	2,935,500	2,935,500	161,078	5.49%	75,941	2.96%
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,442,206	\$ 18,181,599	11.77%	\$ 16,526,497	11.74%
Projected Net Position December 31	\$ 28,283,559	\$ 28,283,559				
Estimated Net Position as of Report Date			\$ 32,824,386			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Auto Liability Fund (606)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 3,857,131	\$ 3,857,131	\$ 3,857,131			
Revenues:						
Charges for Services	\$ 4,501,101	\$ 4,501,101	\$ 750,184	16.67%	\$ 750,138	16.67%
Investment Income	212,000	212,000	55,166	26.02%	56,504	29.58%
TOTAL REVENUES	<u>\$ 4,713,101</u>	<u>\$ 4,713,101</u>	<u>\$ 805,350</u>	17.09%	<u>\$ 806,642</u>	17.19%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 201,276	5.33%	\$ 219,274	6.26%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	201,276	5.33%	219,274	6.26%
Working Capital Reserve	940,151	940,151	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 4,713,101</u>	<u>\$ 4,713,101</u>	<u>\$ 201,276</u>	4.27%	<u>\$ 219,274</u>	4.67%
Projected Net Position December 31	\$ 4,797,282	\$ 4,797,282				
Estimated Net Position as of Report Date			\$ 4,461,205			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Fleet Management Fund (610)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 9,884,129	\$ 9,884,129	\$ 9,884,129			
Revenues:						
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 2,744,125	17.91%	\$ 2,381,852	21.63%
Investment Income	245,500	245,500	62,588	25.49%	49,658	19.01%
Miscellaneous	343,500	343,500	18,885	5.50%	21,023	7.59%
Other Financing Sources	15,000	15,000	3,772	25.15%	1,200	-
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 2,829,370	17.76%	\$ 2,453,733	18.43%
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 1,790,779	13.24%	\$ 1,933,958	15.73%
Non-Departmental:						
Reserves - Compensation	33,000	33,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	2,211,878	2,211,878	368,646	16.67%	164,404	16.67%
Total Non-Departmental	2,247,878	2,247,878	368,646	16.40%	164,404	16.16%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	2,159,425	13.69%	2,098,362	15.76%
Working Capital Reserve	153,525	153,525	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 2,159,425	13.56%	\$ 2,098,362	15.76%
Projected Net Position December 31	\$ 10,037,654	\$ 10,037,654				
Estimated Net Position as of Report Date			\$ 10,554,074			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Group Self-Insurance Fund (605)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 56,106,098	\$ 56,106,098	\$ 56,106,098			
Revenues:						
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 15,645,401	16.58%	\$ 13,231,625	16.62%
Investment Income	1,940,000	1,940,000	362,468	18.68%	303,831	26.92%
Miscellaneous	-	-	514,635	-	447,832	-
Revenues without Use of Net Position	96,305,909	96,305,909	16,522,504	17.16%	13,983,288	17.32%
Use of Net Position	2,776,745	2,776,745	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 99,082,654	\$ 99,082,654	\$ 16,522,504	16.68%	\$ 13,983,288	16.77%
Appropriations:						
Human Resources	\$ 99,068,654	\$ 99,068,654	\$ 16,596,135	16.75%	\$ 12,962,131	15.55%
Non-Departmental:						
Reserves - Compensation	14,000	14,000	-	0.00%	-	0.00%
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 99,082,654	\$ 99,082,654	\$ 16,596,135	16.75%	\$ 12,962,131	15.55%
Projected Net Position December 31	\$ 53,329,353	\$ 53,329,353				
Estimated Net Position as of Report Date			\$ 56,032,467			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Risk Management Fund (602)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 5,239,159	\$ 5,239,159	\$ 5,239,159			
Revenues:						
Charges for Services	\$ 16,013,362	\$ 16,013,362	\$ 2,668,893	16.67%	\$ 2,583,333	16.67%
Investment Income	98,500	98,500	72,925	74.04%	56,245	48.32%
Miscellaneous	270,000	270,000	78,753	29.17%	45,272	-
TOTAL REVENUES	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 2,820,571</u>	17.22%	<u>\$ 2,684,850</u>	17.19%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 6,167,234	39.42%	\$ 6,737,018	43.66%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	15,654,980	15,654,980	6,167,234	39.39%	6,737,018	43.63%
Working Capital Reserve	726,882	726,882	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 6,167,234</u>	37.65%	<u>\$ 6,737,018</u>	43.14%
Projected Net Position December 31	\$ 5,966,041	\$ 5,966,041				
Estimated Net Position as of Report Date			\$ 1,892,496			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Workers' Compensation Fund (604)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 02/28/2025	Actuals YTD as of 02/28/2025	% Actual to Current Budget	Actuals YTD as of 02/28/2024	% Actual to 02/28/2024 Budget
Estimated Net Position January 1	\$ 11,300,766	\$ 11,300,766	\$ 11,300,766			
Revenues:						
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 500,186	16.67%	\$ 583,418	16.67%
Investment Income	574,500	574,500	99,388	17.30%	106,844	23.00%
Miscellaneous	-	-	-	-	31,007	-
Revenues without Use of Net Position	3,575,616	3,575,616	599,574	16.77%	721,269	18.19%
Use of Net Position	2,350,468	2,350,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,926,084	\$ 5,926,084	\$ 599,574	10.12%	\$ 721,269	12.26%
Appropriations:						
Human Resources	\$ 5,916,084	\$ 5,916,084	\$ 1,170,145	19.78%	\$ 1,224,913	20.85%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,926,084	\$ 5,926,084	\$ 1,170,145	19.75%	\$ 1,224,913	20.81%
Projected Net Position December 31	\$ 8,950,298	\$ 8,950,298				
Estimated Net Position as of Report Date			\$ 10,730,195			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 2/28/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	9,600,000	9,627,435	27,435	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	27,435	27,435
				Total: Charges for Services	27,435	27,435
<i>Total: Street Lighting Fund</i>			27,435		27,435	27,435
DA Special State Fund (083)						
Fines and Forfeitures	-	12,898	12,898	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds-January	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-February	4,034	4,034
				Total: Fines and Forfeitures	4,034	12,898
Use of Fund Balance	31,718	18,820	(12,898)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. January Correction	(8,864)	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. February Correction	(4,034)	(4,034)
				Total: Use of Fund Balance	(12,898)	(12,898)
<i>Total: DA Special State Fund</i>			-		(8,864)	-
Police Special Justice Fund (070)						
Fines and Forfeitures	-	3,052	3,052	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	3,052
				Total: Fines and Forfeitures	-	3,052
Use of Fund Balance	334,131	331,079	(3,052)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(3,052)
				Total: Use of Fund Balance	-	(3,052)
<i>Total: Police Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	16,523	16,523	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	3,162
				Total: Fines and Forfeitures	3,162	16,523
Use of Fund Balance	140,700	124,177	(16,523)	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)	(3,162)
				Total: Use of Fund Balance	(3,162)	(16,523)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	49,565	49,565	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	49,565
				Total: Fines and Forfeitures	-	49,565
<i>Total: Sheriff Special Justice Fund</i>			49,565		-	49,565
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	1,841	1,841	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	1,841
				Total: Fines and Forfeitures	-	1,841
<i>Total: Sheriff Special State Fund</i>			1,841		-	1,841
Total Revenue Budget Adjustments			78,841		18,571	78,841

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 2/28/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Juvenile Court	7,866,919	10,206,919	2,340,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	1,125,000
				Indigent Defense - Remaining FY Reserves Transfer - Juvenile Court	-	1,215,000
				Total: Juvenile Court	-	2,340,000
Judiciary	40,449,669	52,824,669	12,375,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	6,000,000
				Indigent Defense - Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	6,375,000
				Total: Judiciary	-	12,375,000
Probate Court	5,115,335	5,400,335	285,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	285,000
				Total: Probate Court	-	285,000
Non-Departmental:						
Reserves - Indigent Defense	15,000,000	-	(15,000,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	(7,410,000)
				Remaining FY Reserves Transfer - Juvenile Court	-	(1,215,000)
				Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	(6,375,000)
				Total: Reserves - Indigent Defense	-	(15,000,000)
Total: General Fund			-		-	-
Police Services District Fund (106)						
Recorder's Court	2,385,708	2,765,708	380,000	Indigent Defense - Reserves Transfers 1st 6 months	-	190,000
				Total FY Reserves Budget Transfer	-	190,000
				Total: Recorder's Court	-	380,000
Non-Departmental	7,251,791	6,871,791	(380,000)	Indigent Defense - Reserves Transfers 1st 6 months	-	(190,000)
				Total FY Reserves Budget Transfer	-	(190,000)
				Total: Non-Departmental	-	(380,000)
Total: Police Services District Fund			-		-	-
Street Lighting Fund (002)						
Transportation	10,363,833	10,391,268	27,435	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval from the Law Department.	27,435	27,435
				Total: Transportation	27,435	27,435
Total: Street Lighting Fund			27,435		27,435	27,435

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (083)						
Contribution to Fund Balance	-	-	-	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	4,034	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025 Correction	(8,864)	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025 Correction	(4,034)	(4,034)
				Total: Contribution to Fund Balance	(8,864)	-
<i>Total: DA Special State Fund</i>					(8,864)	-
Sheriff Special Justice Fund (065)						
Sheriff	350,000	399,565	49,565	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds January 2025	-	49,565
				Total: Sheriff Special Justice	-	49,565
<i>Total: Sheriff Special Justice Fund</i>					-	49,565
Sheriff Special State Fund (067)						
Sheriff	70,000	71,841	1,841	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Total: Sheriff Special State	-	1,841
<i>Total: Sheriff Special State Fund</i>					-	1,841
Total Appropriation Budget Adjustments			\$ 78,841		\$ 18,571	\$ 78,841