



**Gwinnett**  
Financial Services

# MONTHLY FINANCIAL STATUS REPORT

FOR THE PERIOD ENDED  
JANUARY 31, 2025  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

FROM: Russell Royal  
Acting Director of Financial Services

DATE: February 18, 2025

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

This report, which includes unaudited information for the first 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:

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## EXECUTIVE SUMMARY

### Fiscal Year 2025 Budget Adoption

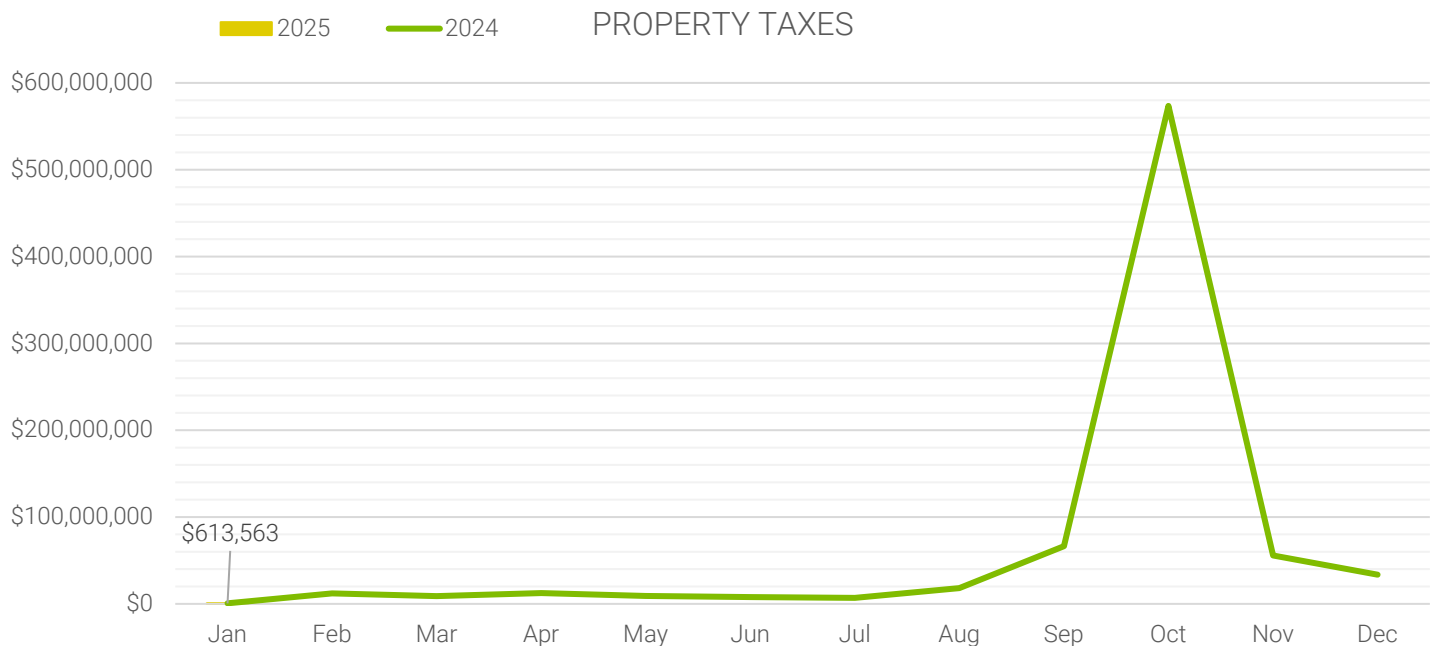
The Gwinnett County Board of Commissioners adopted a \$2.67 billion budget for fiscal year 2025 on January 7, 2025. It includes an operating budget of \$2.11 billion and a \$555 million capital budget, which includes \$208 million from the County's SPLOST program. Additional information about the [2025 budget](#), including the [Adopted 2025 Budget Resolution Summary](#) and the [2025 Budget in Brief](#), is available on the County's website.

### 2024 External Audit

The annual external audit began on February 10, 2025. The audit process includes a thorough review of procedures and transactions to ensure the County follows generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's Annual Comprehensive Financial Report are fairly represented. As the audit is being completed, additional entries for 2024 may be required. The audit typically lasts approximately five months, beginning in February and ending in June.

### 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.

### **Tax Digest Adjustments**

In January, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$189.0 million for tax years 2018 through 2024. These adjustments include a net increase of approximately \$210.6 million in real property assessed values and a net decrease of approximately \$21.6 million in personal property assessed values. The majority of the adjustments resulted from appeal resolutions.

### **Parks and Recreation**

In January 2025, Parks and Recreation transitioned from Community Services to become a separate department with the goal of better serving the evolving needs of the community. As a result, the comparison of year-over-year changes in revenue and expenditures will be affected.

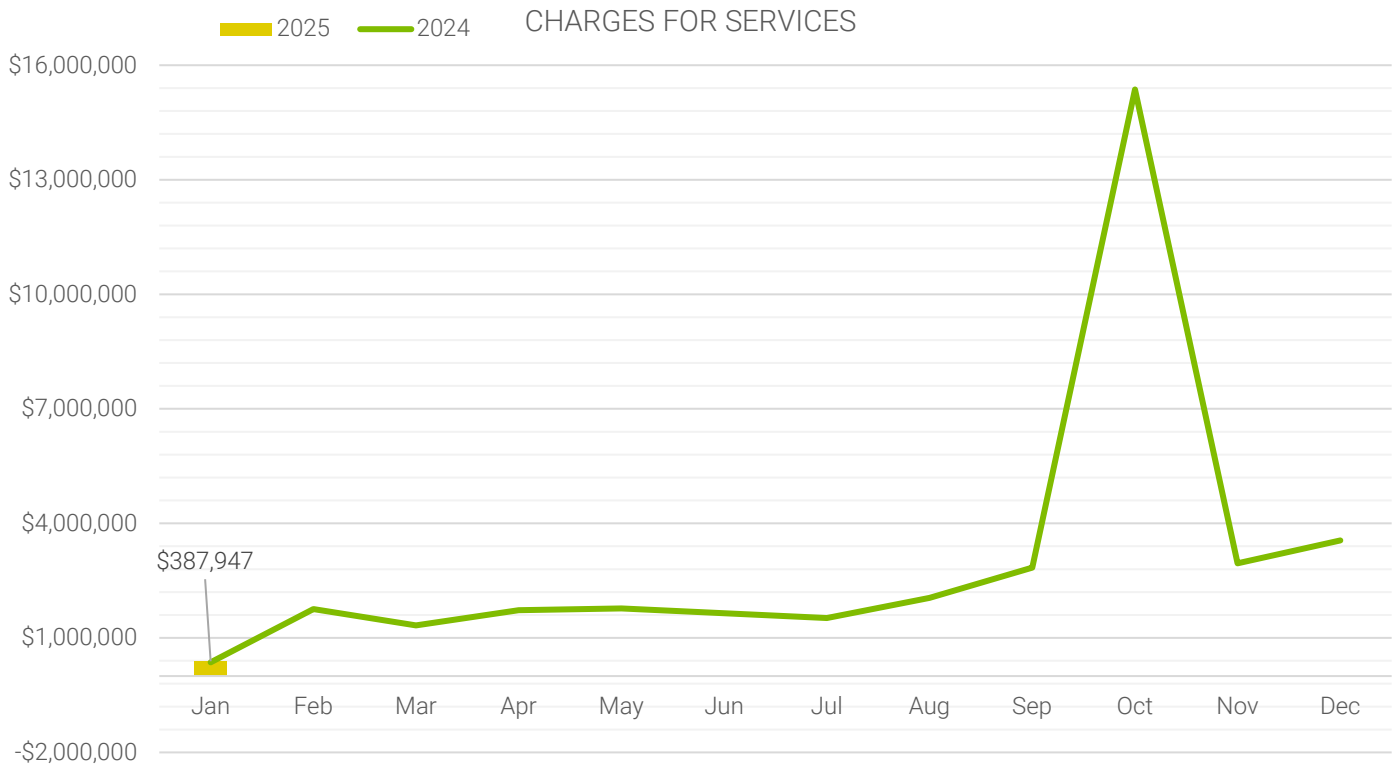
### **Risk Management Fund**

The Risk Management Fund is showing appropriations at 41% 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 January. As the year progresses, the funds will level out at the end of the year.

## GENERAL FUND (PAGE 11)

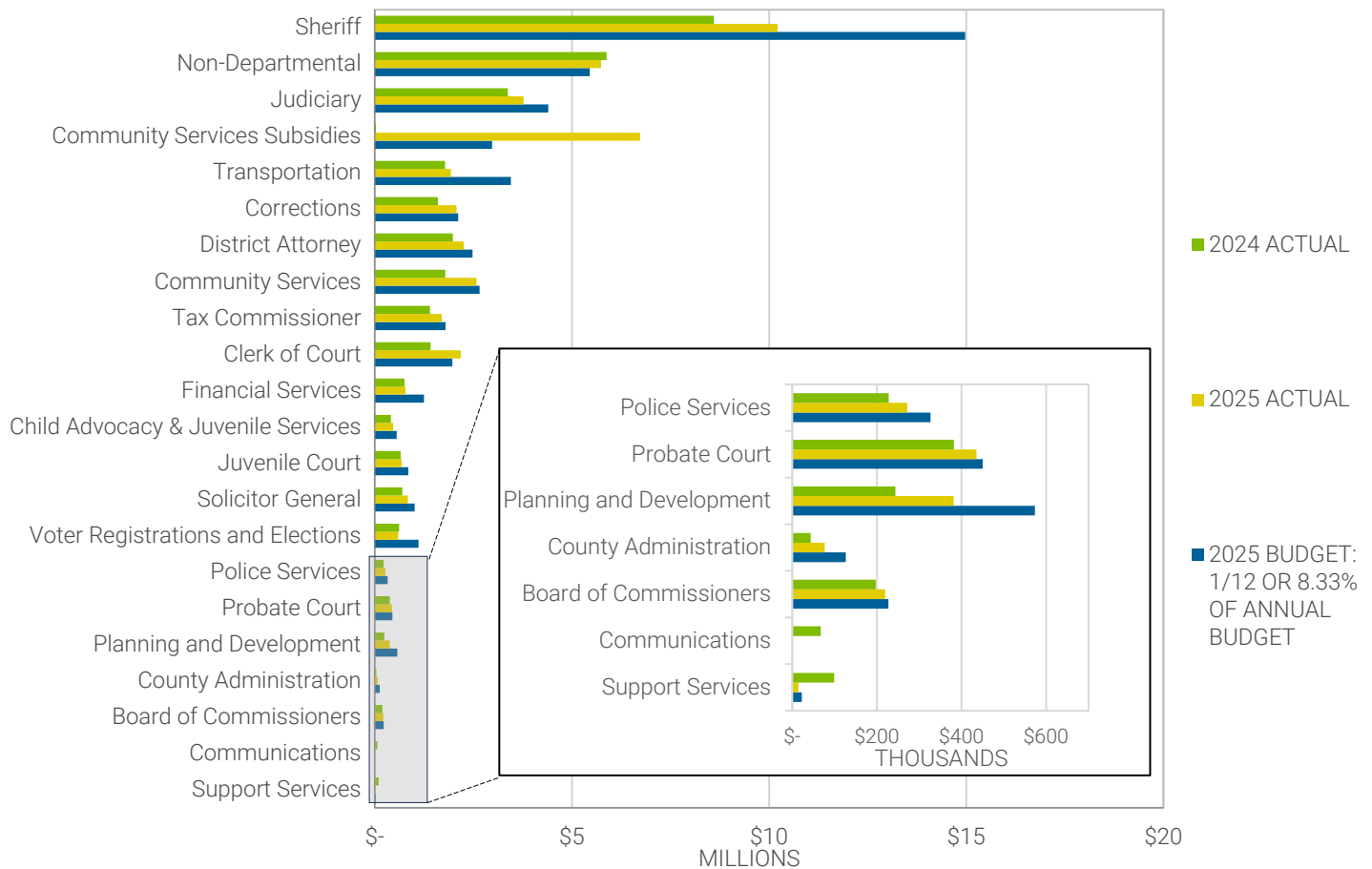
The General Fund accounts for all County revenues and expenditures not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

As discussed in the executive summary, the main revenue source for the General Fund will shift to property taxes later in the year when they are collected. Charges for Services revenue is another major revenue category in the General Fund. In the chart below, the yellow bars are 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.

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



Sheriff’s expenditures are approximately \$1.6 million, or 19 percent, higher compared to last year, primarily due to higher personnel costs. However, they are under budget by approximately \$4.8 million, or 3 percent, due to personnel vacancies and inmate medical expenses which are paid in arrears.

Non-Departmental expenses are approximately \$138,000 lower in comparison to 2024. This is primarily due to lower contributions to local transit in alignment with annual objectives. Non-Departmental expenses are temporarily over budget, due to the annual payment to the Hospital Authority in January.

Community Services Subsidies are approximately \$6.7 million higher than last year and are temporarily over budget, primarily due to the first quarter library subsidy payment being paid earlier this year.

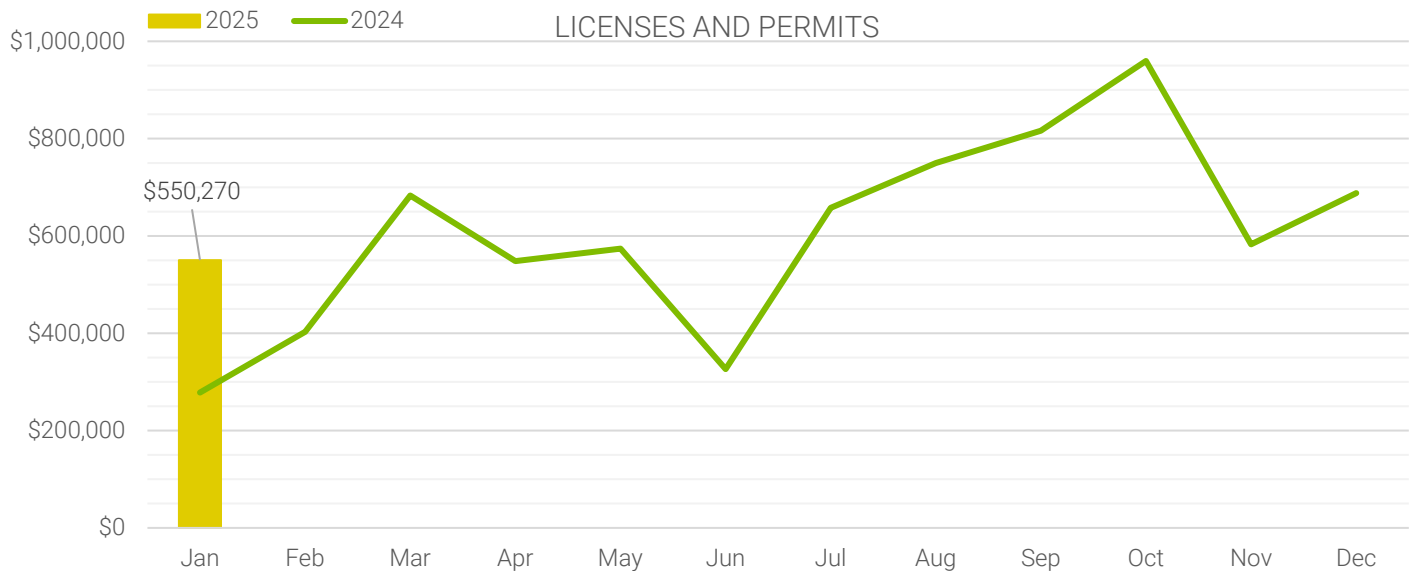
Communications has no current year expenditures due to the transition of the Community Outreach Division to Community Services.

Clerk of Court expenses are approximately \$769,000 higher than last year and appear temporarily over budget, primarily due to the timing of supplier invoices for license support agreements and professional services.

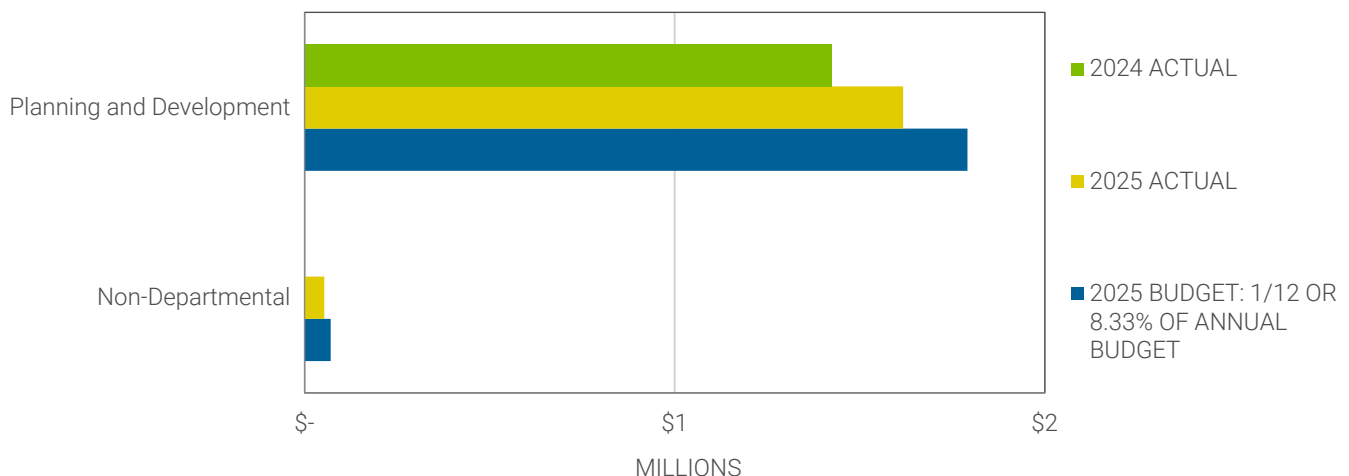
## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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.

As discussed in the executive summary, the main revenue source for the Development and Enforcement Services District will shift to property taxes later in the year when they are collected. Licenses and Permits is another major revenue category in this fund, as 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 \$272,000. This increase is due to changes in the fee schedule to comply with 2024 legislation, adjusting new construction fixed cost per square foot to a valuation cost method.



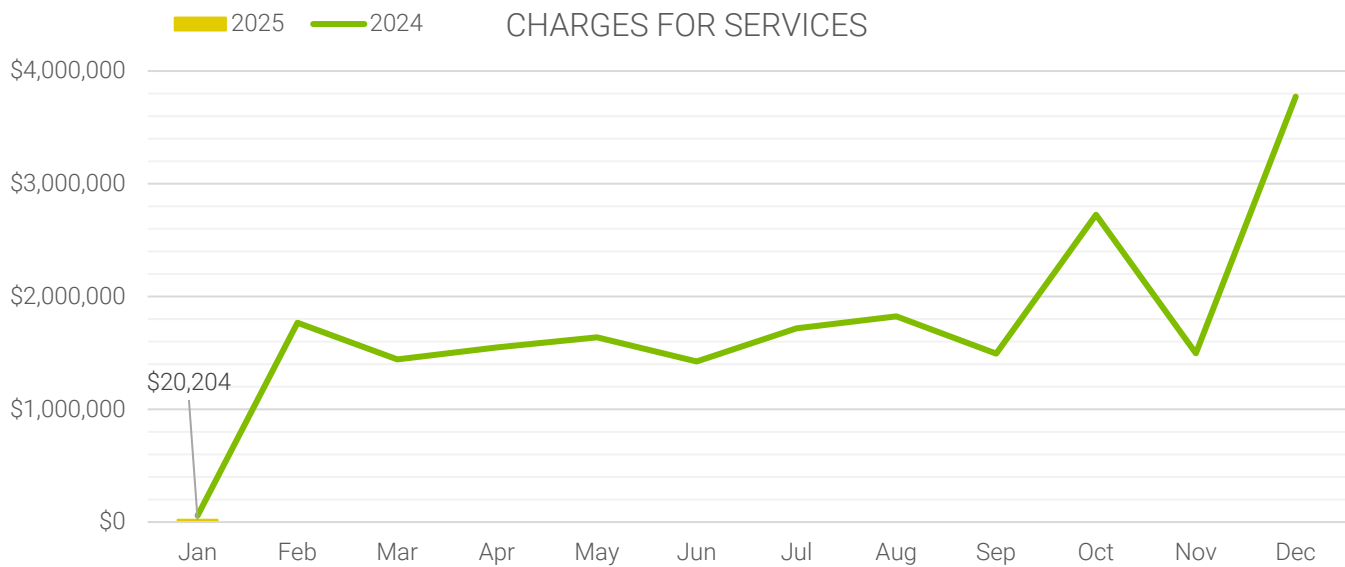
### DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT JANUARY 2024– 2025 YTD EXPENDITURES



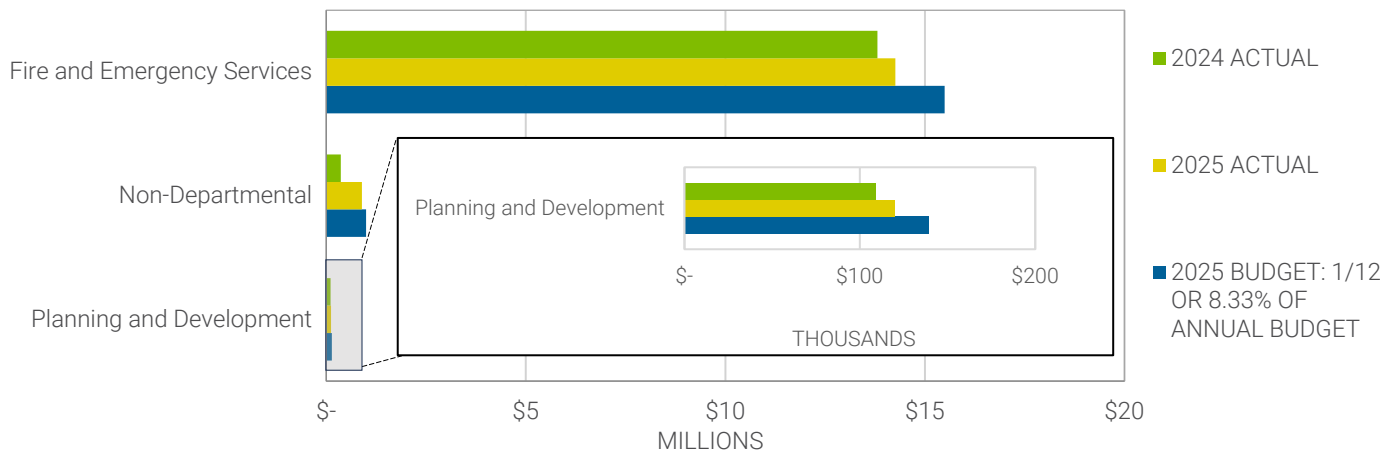
## FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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.

As discussed in the executive summary, the main revenue source for the Fire and Emergency Medical Services District fund will shift to property taxes later in the year when they are collected. Charges for Services is another major revenue category in this fund as 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 comparable to last year.



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

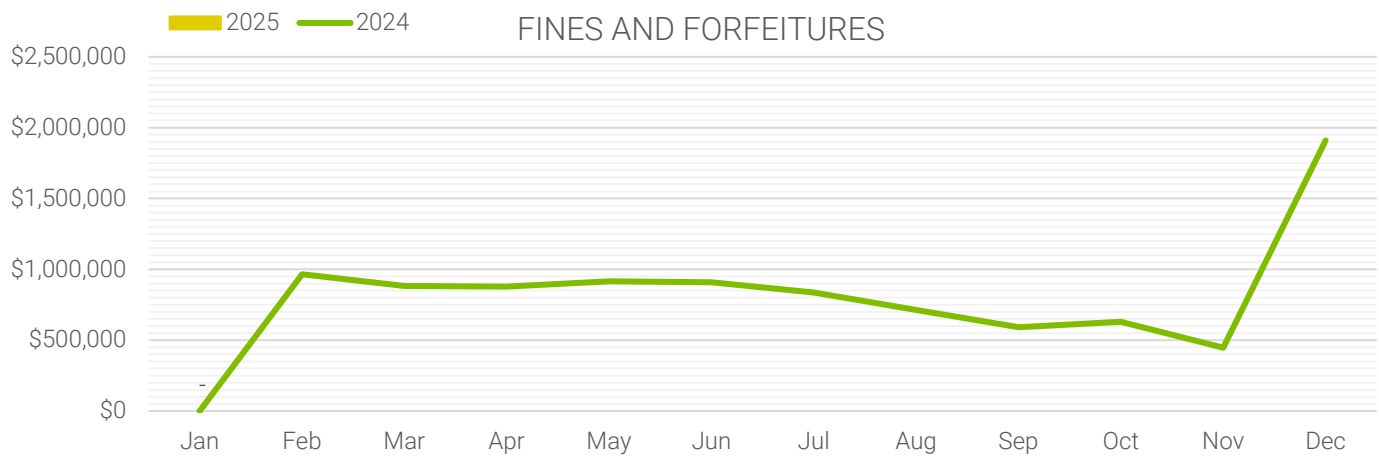




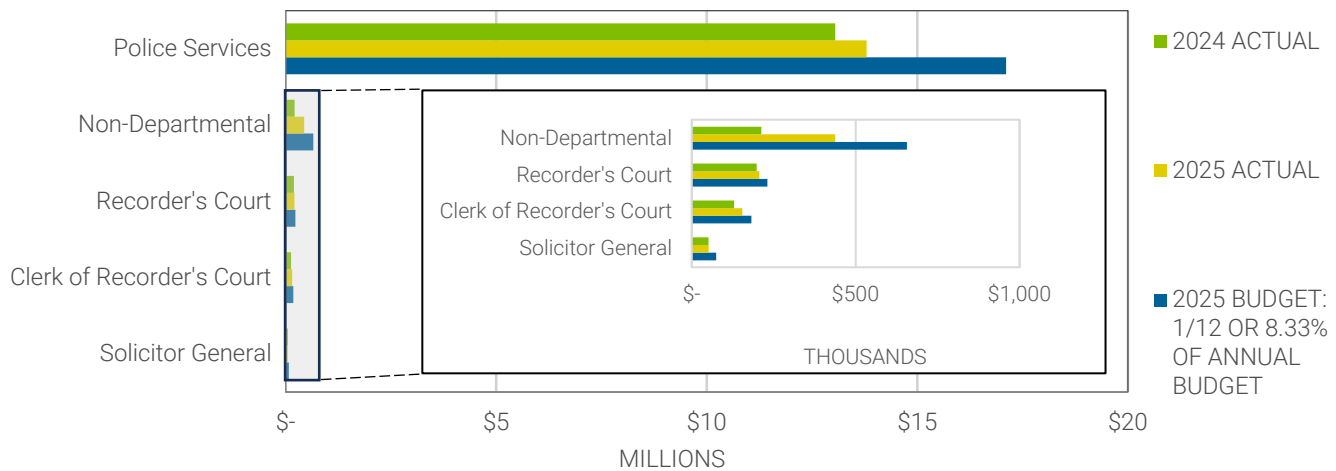
## POLICE SERVICES DISTRICT FUND (PAGE 16)

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).

As discussed in the executive summary, the main revenue source for the Police Services District will shift to property taxes later in the year. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. The green line represents monthly collections for 2024. January's collections were for the prior year's fines and were recorded in the prior year.



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

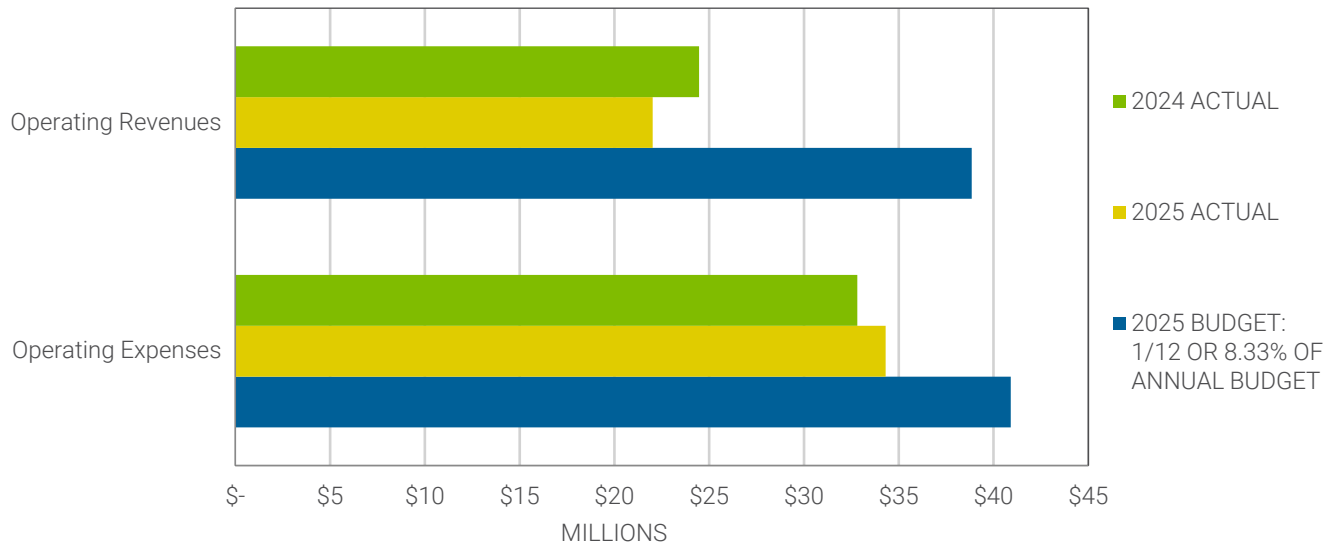


Police Services expenses are approximately \$3.3 million, or 19 percent, under budget due to personnel vacancies and the timing of invoices for license support agreements.

## 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  
JANUARY 2024– 2025 YTD REVENUES AND EXPENSES



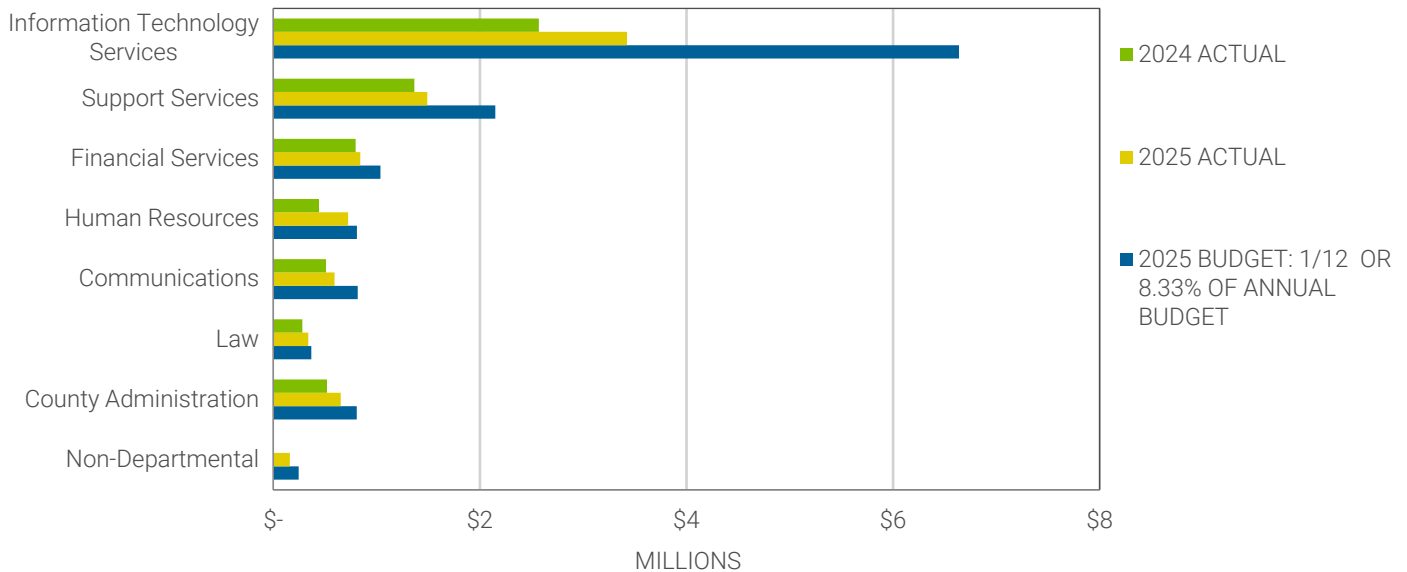
Year-to-date Water and Sewer Operating Fund revenues are down approximately \$2.4 million, or 10 percent, compared to last year. This is primarily because a large portion of the Charges for Services revenue received in January was for services provided in December and was recorded in 2024. However, as 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 \$1.4 million, or 4 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 \$6.6 million under budget primarily due to underutilization in areas such as professional services, industrial repair, and utilities.

## ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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

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



Information Technology Services' expenses for January are up approximately \$853,000, or 33 percent, compared to last year. This is primarily due to increased costs of license and support agreements and personnel. However, ITS expenses are approximately \$3.2 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, all of which will have higher demand later in 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 226,160,177	\$ 226,160,177	\$ 226,160,177			
Revenues:						
Taxes	\$ 500,486,112	\$ 500,486,112	\$ 5,759,887	1.15%	\$ 6,959,678	1.52%
Licenses and Permits	5,385,122	5,385,122	428,398	7.96%	546,184	10.35%
Intergovernmental	4,145,474	4,145,474	149,156	3.60%	158,414	3.81%
Charges for Services	38,882,231	38,882,231	387,947	1.00%	359,518	1.04%
Fines and Forfeitures	3,094,270	3,094,270	47,298	1.53%	35,354	1.12%
Investment Income	5,908,000	5,908,000	849,177	14.37%	1,268,888	26.29%
Contributions and Donations	108,650	108,650	3,001	2.76%	2,208	2.08%
Miscellaneous	2,021,279	2,021,279	186,420	9.22%	196,704	10.72%
Revenues without Use of Fund Balance	560,031,138	560,031,138	7,811,284	1.39%	9,526,948	1.86%
Use of Fund Balance	25,308,640	25,308,640	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 585,339,778</b>	<b>\$ 585,339,778</b>	<b>\$ 7,811,284</b>	<b>1.33%</b>	<b>\$ 9,526,948</b>	<b>1.73%</b>
Appropriations:						
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 219,464	8.05%	\$ 197,270	7.96%
Communications	-	-	-	-	67,381	5.54%
County Administration	1,519,864	1,519,864	76,697	5.05%	43,428	2.90%
Financial Services	14,979,047	14,979,047	782,156	5.22%	752,428	5.38%
Tax Commissioner	21,564,614	21,564,614	1,700,162	7.88%	1,400,504	7.13%
Transportation	41,404,644	41,404,644	1,929,225	4.66%	1,782,246	4.64%
Planning and Development	6,883,534	6,883,534	381,714	5.55%	243,609	6.01%
Police Services	3,919,979	3,919,979	271,775	6.93%	228,039	5.51%
Corrections	25,375,381	25,375,381	2,073,413	8.17%	1,600,197	6.57%
Community Services	31,879,764	31,879,764	2,582,625	8.10%	1,787,459	6.46%
Community Services Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	304,134	25.00%	-	0.00%
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	10,450	0.77%	15,496	1.17%
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%
<b>Total Community Services Subsidies</b>	<b>35,692,245</b>	<b>35,692,245</b>	<b>6,726,892</b>	<b>18.85%</b>	<b>15,496</b>	<b>0.05%</b>
Voter Registrations and Elections	13,321,547	13,321,547	594,467	4.46%	616,953	2.76%
Juvenile Court	7,866,919	10,206,919	679,931	6.66%	655,491	8.08%
Child Advocacy & Juvenile Services	6,693,787	6,693,787	466,682	6.97%	409,312	7.26%

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Sheriff	179,652,962	179,652,962	10,215,238	5.69%	8,599,620	5.26%
Clerk of Court	23,623,860	23,623,860	2,183,623	9.24%	1,415,065	6.71%
Judiciary	40,449,669	52,824,669	3,773,822	7.14%	3,375,714	8.44%
Probate Court	5,115,335	5,400,335	435,275	8.06%	381,794	8.05%
District Attorney	29,771,110	29,771,110	2,257,372	7.58%	1,981,260	7.48%
Solicitor General	12,167,072	12,167,072	839,538	6.90%	699,233	6.67%
Support Services	272,500	272,500	14,556	5.34%	99,216	36.95%
Non-Departmental:						
Contingency	2,071,000	2,071,000	-	0.00%	-	0.00%
Contribution to Airport	116,750	116,750	9,729	8.33%	2,083	8.33%
Contribution to Capital	38,601,436	38,601,436	3,216,786	8.33%	3,131,836	8.33%
Contribution to Local Transit	14,800,000	14,800,000	1,233,333	8.33%	1,466,833	8.33%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,388,333	2,388,333	148,986	6.24%	144,696	7.21%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	6,000	4.00%	7,200	4.11%
Reserves - Compensation	1,658,000	1,658,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	15,000,000	-	-	-	-	0.00%
Reserves - Pension	200,000	200,000	120,000	60.00%	120,000	60.00%
800 MHZ Maintenance	3,685,458	3,685,458	2,088	0.06%	2,474	0.07%
Other Governmental Agencies	160,000	160,000	-	0.00%	-	0.00%
Other Miscellaneous	130,000	130,000	2,783	2.14%	2,783	2.14%
Total Non-Departmental	80,460,977	65,460,977	5,739,705	8.77%	5,877,905	7.63%
TOTAL APPROPRIATIONS	<u>\$ 585,339,778</u>	<u>\$ 585,339,778</u>	<u>\$ 43,944,332</u>	7.51%	<u>\$ 32,229,620</u>	5.86%
Projected Fund Balance December 31	<u>\$ 200,851,537</u>	<u>\$ 200,851,537</u>				
Estimated Fund Balance as of Report Date			<u>\$ 190,027,129</u>			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443			
Revenues:						
Taxes	\$ 13,482,531	\$ 13,482,531	\$ 4,361	0.03%	\$ 5,235	0.04%
Licenses and Permits	7,600,000	7,600,000	550,270	7.24%	278,195	5.64%
Intergovernmental	48,427	48,427	-	0.00%	-	0.00%
Charges for Services	950,000	950,000	47,490	5.00%	71,912	6.65%
Investment Income	485,500	485,500	63,594	13.10%	67,842	22.74%
Miscellaneous	-	-	6,463	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 22,566,458</b>	<b>\$ 22,566,458</b>	<b>\$ 672,178</b>	<b>2.98%</b>	<b>\$ 423,184</b>	<b>1.84%</b>
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,492,316	\$ 1,617,043	7.52%	\$ 1,423,903	6.22%
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	53,201	7.50%	-	0.00%
Total Non-Departmental	843,417	843,417	53,201	6.31%	-	0.00%
Appropriations without Contribution to Fund Balance	22,335,733	22,335,733	1,670,244	7.48%	1,423,903	6.18%
Contribution to Fund Balance	230,725	230,725	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,566,458</b>	<b>\$ 22,566,458</b>	<b>\$ 1,670,244</b>	<b>7.40%</b>	<b>\$ 1,423,903</b>	<b>6.18%</b>
Projected Fund Balance December 31	\$ 13,779,168	\$ 13,779,168				
Estimated Fund Balance as of Report Date			\$ 12,550,377			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 96,259,418	\$ 96,259,418	\$ 96,259,418			
Revenues:						
Taxes	\$ 180,812,616	\$ 180,812,616	\$ 56,604	0.03%	\$ 58,925	0.04%
Licenses and Permits	1,000,000	1,000,000	70,117	7.01%	84,580	7.48%
Intergovernmental	623,617	623,617	-	0.00%	-	0.00%
Charges for Services	18,117,690	18,117,690	20,204	0.11%	57,702	0.34%
Investment Income	1,656,000	1,656,000	360,751	21.78%	448,504	30.26%
Contributions and Donations	1,000	1,000	1,020	102.00%	1,500	-
Miscellaneous	1,000	1,000	52,565	5,256.50%	77	2.57%
<b>TOTAL REVENUES</b>	<b>\$ 202,211,923</b>	<b>\$ 202,211,923</b>	<b>\$ 561,261</b>	<b>0.28%</b>	<b>\$ 651,288</b>	<b>0.35%</b>
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 120,242	7.20%	\$ 109,460	7.42%
Fire and Emergency Services	185,929,900	185,929,900	14,257,496	7.67%	13,810,821	7.82%
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	892,485	8.07%	365,900	7.64%
<b>Total Non-Departmental</b>	<b>11,983,815</b>	<b>11,983,815</b>	<b>892,485</b>	<b>7.45%</b>	<b>365,900</b>	<b>6.52%</b>
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	15,270,223	7.65%	14,286,181	7.78%
Contribution to Fund Balance	2,627,393	2,627,393	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 202,211,923</b>	<b>\$ 202,211,923</b>	<b>\$ 15,270,223</b>	<b>7.55%</b>	<b>\$ 14,286,181</b>	<b>7.77%</b>
Projected Fund Balance December 31	\$ 98,886,811	\$ 98,886,811				
Estimated Fund Balance as of Report Date			\$ 81,550,456			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 1,697	10.95%	\$ 2,206	11.37%
Revenues without Use of Fund Balance	15,500	15,500	1,697	10.95%	2,206	11.37%
Use of Fund Balance	81,681	81,681	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 97,181</b>	<b>\$ 97,181</b>	<b>\$ 1,697</b>	<b>1.75%</b>	<b>\$ 2,206</b>	<b>2.35%</b>
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 91	0.09%	\$ 149	0.16%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 97,181</b>	<b>\$ 97,181</b>	<b>\$ 91</b>	<b>0.09%</b>	<b>\$ 149</b>	<b>0.16%</b>
Projected Fund Balance December 31	\$ 344,802	\$ 344,802				
Estimated Fund Balance as of Report Date			\$ 428,089			



# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 122,935,533	\$ 122,935,533	\$ 122,935,533			
Revenues:						
Taxes	\$ 133,550,439	\$ 133,550,439	\$ 44,564	0.03%	\$ 48,594	0.04%
Insurance Premium Taxes	62,310,140	62,310,140	-	0.00%	-	0.00%
Intergovernmental	294,513	294,513	-	0.00%	-	0.00%
Charges for Services	1,110,480	1,110,480	46,300	4.17%	40,149	3.51%
Fines and Forfeitures	10,413,542	10,413,542	-	0.00%	-	0.00%
Investment Income	2,393,000	2,393,000	477,120	19.94%	546,403	28.80%
Miscellaneous	459,063	459,063	67,941	14.80%	24,879	5.61%
Revenues without Use of Fund Balance	210,531,177	210,531,177	635,925	0.30%	660,025	0.34%
Use of Fund Balance	8,457,572	8,457,572	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 218,988,749</b>	<b>\$ 218,988,749</b>	<b>\$ 635,925</b>	<b>0.29%</b>	<b>\$ 660,025</b>	<b>0.33%</b>
Appropriations:						
Police Services	\$ 205,272,456	\$ 205,272,456	\$ 13,793,291	6.72%	\$ 13,049,713	6.91%
Recorder's Court	2,385,708	2,765,708	206,021	7.45%	197,883	8.69%
Solicitor General	893,673	893,673	51,346	5.75%	51,189	5.90%
Clerk of Recorder's Court	2,180,121	2,180,121	154,326	7.08%	129,073	6.32%
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	437,649	6.37%	211,903	5.31%
Total Non-Departmental	8,256,791	7,876,791	437,649	5.56%	211,903	4.29%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 218,988,749</b>	<b>\$ 218,988,749</b>	<b>\$ 14,642,632</b>	<b>6.69%</b>	<b>\$ 13,639,761</b>	<b>6.85%</b>
Projected Fund Balance December 31	\$ 114,477,961	\$ 114,477,961				
Estimated Fund Balance as of Report Date			\$ 108,928,826			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 28,506,978	\$ 28,506,978	\$ 28,506,978			
Revenues:						
Taxes	\$ 58,692,405	\$ 58,692,405	\$ 17,426	0.03%	\$ 18,475	0.04%
Intergovernmental	194,695	194,695	-	0.00%	-	0.00%
Charges for Services	5,086,719	5,086,719	470,638	9.25%	349,879	8.03%
Investment Income	657,500	657,500	117,393	17.85%	146,853	20.74%
Contributions and Donations	7,500	7,500	600	8.00%	-	0.00%
Miscellaneous	2,902,684	2,902,684	253,378	8.73%	203,260	7.55%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 67,563,433</b>	<b>\$ 67,563,433</b>	<b>\$ 859,435</b>	<b>1.27%</b>	<b>\$ 718,467</b>	<b>1.21%</b>
Appropriations:						
Community Services	\$ -	\$ -	\$ -	-	\$ 3,355,468	5.98%
Parks and Recreation	60,436,324	60,436,324	3,296,110	5.45%	-	-
Support Services	52,110	52,110	1,470	2.82%	90	0.22%
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	65,291	5.72%	65,436	6.18%
<b>Total Non-Departmental</b>	<b>1,277,496</b>	<b>1,277,496</b>	<b>65,291</b>	<b>5.11%</b>	<b>65,436</b>	<b>5.52%</b>
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	3,362,871	5.44%	3,420,994	5.96%
Contribution to Fund Balance	5,797,503	5,797,503	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,563,433</b>	<b>\$ 67,563,433</b>	<b>\$ 3,362,871</b>	<b>4.98%</b>	<b>\$ 3,420,994</b>	<b>5.74%</b>
Projected Fund Balance December 31	\$ 34,304,481	\$ 34,304,481				
Estimated Fund Balance as of Report Date			\$ 26,003,542			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 14,790,420	\$ 14,790,420	\$ 14,790,420			
Revenues:						
Taxes	\$ 17,028,416	\$ 17,028,416	\$ 5,605	0.03%	\$ 5,542	0.04%
Intergovernmental	58,310	58,310	-	0.00%	-	0.00%
Investment Income	157,500	157,500	51,248	32.54%	82,339	42.44%
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 56,853</u>	0.33%	<u>\$ 87,881</u>	0.42%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 16,302,876	\$ 16,302,876	\$ 586,958	3.60%	\$ 906,149	4.30%
Total Non-Departmental	<u>16,302,876</u>	<u>16,302,876</u>	<u>586,958</u>	3.60%	<u>906,149</u>	4.30%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	586,958	3.60%	906,149	4.30%
Contribution to Fund Balance	941,350	941,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 586,958</u>	3.40%	<u>\$ 906,149</u>	4.30%
Projected Fund Balance December 31	\$ 15,731,770	\$ 15,731,770				
Estimated Fund Balance as of Report Date			\$ 14,260,315			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 9,487	-	\$ 203,799	-
Investment Income	287,000	287,000	34,012	11.85%	30,804	16.03%
TOTAL REVENUES	<u>\$ 287,000</u>	<u>\$ 287,000</u>	<u>\$ 43,499</u>	15.16%	<u>\$ 234,603</u>	122.06%
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	187,000	187,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 287,000</u>	<u>\$ 287,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 11,481,512	\$ 11,481,512				
Estimated Fund Balance as of Report Date			\$ 11,338,011			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 81,700	-	\$ 13,129	-
Investment Income	258,000	258,000	33,796	13.10%	27,503	15.06%
TOTAL REVENUES	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ 115,496</u>	44.77%	<u>\$ 40,632</u>	22.25%
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			\$ 11,123,475			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 88,621	-	\$ 41,412	-
Investment Income	927,500	927,500	106,322	11.46%	105,277	13.94%
TOTAL REVENUES	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ 194,943</u>	21.02%	<u>\$ 146,689</u>	19.42%
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			\$ 33,830,949			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,359	-	\$ 9,838	-
Investment Income	101,500	101,500	10,482	10.33%	9,539	16.70%
TOTAL REVENUES	\$ 101,500	\$ 101,500	\$ 23,841	23.49%	\$ 19,377	19.38%
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	\$ 101,500	\$ 101,500	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 4,117,274	\$ 4,117,274				
Estimated Fund Balance as of Report Date			\$ 4,139,615			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,729	-	\$ 4,725	-
Investment Income	178,000	178,000	22,324	12.54%	19,822	13.55%
TOTAL REVENUES	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 24,053</u>	13.51%	<u>\$ 24,547</u>	16.79%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	78,000	78,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 7,900,658	\$ 7,900,658				
Estimated Fund Balance as of Report Date			\$ 7,846,711			



# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 608	-	\$ 12,295	-
Investment Income	242,500	242,500	10,834	4.47%	22,622	20.36%
Revenues without Use of Fund Balance	242,500	242,500	11,442	4.72%	34,917	31.42%
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>\$ 11,442</u>	0.42%	<u>\$ 34,917</u>	1.39%
Appropriations:						
Planning and Development	\$ 2,734,825	\$ 2,734,825	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,734,825</u>	<u>\$ 2,734,825</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 4,330,379	\$ 4,330,379				
Estimated Fund Balance as of Report Date			\$ 6,834,146			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 19,101	-	\$ 21,706	-
Other Financing Sources	2,726,525	2,726,525	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 19,101</u>	0.70%	<u>\$ 21,706</u>	0.87%
Appropriations:						
Debt Service	\$ 2,726,525	\$ 2,726,525	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Estimated Fund Balance as of Report Date			\$ 1,604,567			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 312,398	\$ 312,398	\$ 312,398			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
Investment Income	12,000	12,000	1,422	11.85%	1,638	6.55%
Miscellaneous	-	-	63	-	-	-
Revenues without Use of Fund Balance	162,000	162,000	1,485	0.92%	1,638	0.89%
Use of Fund Balance	209,305	209,305	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 371,305</b>	<b>\$ 371,305</b>	<b>\$ 1,485</b>	<b>0.40%</b>	<b>\$ 1,638</b>	<b>0.35%</b>
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 11,030	2.97%	\$ 3,826	0.83%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 371,305</b>	<b>\$ 371,305</b>	<b>\$ 11,030</b>	<b>2.97%</b>	<b>\$ 3,826</b>	<b>0.83%</b>
Projected Fund Balance December 31	\$ 103,093	\$ 103,093				
Estimated Fund Balance as of Report Date			\$ 302,853			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 3,321,291	\$ 3,321,291	\$ 3,321,291			
Revenues:						
Charges for Services	\$ 9,600,000	\$ 9,600,000	\$ -	0.00%	\$ -	0.00%
Investment Income	-	-	13,015	-	16,585	-
Miscellaneous	-	-	60	-	-	-
Revenues without Use of Fund Balance	9,600,000	9,600,000	13,075	0.14%	16,585	0.17%
Use of Fund Balance	783,833	783,833	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 10,383,833</b>	<b>\$ 10,383,833</b>	<b>\$ 13,075</b>	<b>0.13%</b>	<b>\$ 16,585</b>	<b>0.16%</b>
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,363,833	\$ 38,713	0.37%	\$ 36,609	0.36%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Total Non-Departmental	20,000	20,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,383,833</b>	<b>\$ 10,383,833</b>	<b>\$ 38,713</b>	<b>0.37%</b>	<b>\$ 36,609</b>	<b>0.36%</b>
Projected Fund Balance December 31	\$ 2,537,458	\$ 2,537,458				
Estimated Fund Balance as of Report Date			\$ 3,295,653			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	\$ 43,795	5.04%	\$ 41,630	4.48%
Investment Income	74,640	74,640	-	0.00%	-	-
Revenues without Use of Fund Balance	942,733	942,733	43,795	4.65%	41,630	4.48%
Use of Fund Balance	557,267	557,267	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 43,795	2.92%	\$ 41,630	2.78%
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			\$ 7,347,688			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 441,478	\$ 441,478	\$ 441,478			
Revenues:						
Charges for Services	\$ 138,500	\$ 138,500	\$ 9,703	7.01%	\$ 6,941	6.12%
Miscellaneous	8,200	8,200	1,345	16.40%	580	6.82%
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 11,048</u>	7.53%	<u>\$ 7,521</u>	6.16%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 6,539	5.65%	\$ 6,525	6.38%
Appropriations without Contribution to Fund Balance	115,640	115,640	6,539	5.65%	6,525	6.38%
Contribution to Fund Balance	31,060	31,060	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 6,539</u>	4.46%	<u>\$ 6,525</u>	5.35%
Projected Fund Balance December 31	\$ 472,538	\$ 472,538				
Estimated Fund Balance as of Report Date			\$ 445,987			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ -	0.00%	\$ 181	0.03%
Investment Income	-	-	851	-	441	-
Miscellaneous	-	-	322	-	-	-
Revenues without Use of Fund Balance	581,185	581,185	1,173	0.20%	622	0.11%
Use of Fund Balance	223,931	223,931	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 1,173	0.15%	\$ 622	0.08%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 29,829	7.94%	\$ 26,646	7.37%
Solicitor General	419,328	419,328	22,949	5.47%	19,210	5.17%
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	\$ 52,778	6.56%	\$ 45,856	6.17%
Projected Fund Balance December 31	\$ 226,519	\$ 226,519				
Estimated Fund Balance as of Report Date			\$ 398,845			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ -	0.00%
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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 8,864	\$ 10,665	120.32%	\$ 2,971	-
Revenues without Use of Fund Balance	-	8,864	10,665	120.32%	2,971	-
Use of Fund Balance	31,718	31,718	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,718	\$ 40,582	\$ 10,665	26.28%	\$ 2,971	135.05%
Appropriations:						
District Attorney	\$ 31,718	\$ 31,718	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	31,718	31,718	-	0.00%	-	0.00%
Contribution to Fund Balance	-	8,864	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,718	\$ 40,582	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 31,190	\$ 40,054				
Estimated Fund Balance as of Report Date			\$ 73,573			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 40,642,246	\$ 40,642,246	\$ 40,642,246			
Revenues:						
Charges for Services	\$ 24,344,400	\$ 24,344,400	\$ -	0.00%	\$ -	0.00%
Investment Income	1,104,500	1,104,500	101,290	9.17%	114,766	7.03%
Miscellaneous	-	-	6,074	-	-	-
Revenues without Use of Fund Balance	25,448,900	25,448,900	107,364	0.42%	114,766	0.45%
Use of Fund Balance	5,415,021	5,415,021	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 30,863,921</b>	<b>\$ 30,863,921</b>	<b>\$ 107,364</b>	<b>0.35%</b>	<b>\$ 114,766</b>	<b>0.39%</b>
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 2,032,564	7.45%	\$ 1,742,413	6.65%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,863,921</b>	<b>\$ 30,863,921</b>	<b>\$ 2,032,564</b>	<b>6.59%</b>	<b>\$ 1,742,413</b>	<b>5.86%</b>
Projected Fund Balance December 31	\$ 35,227,225	\$ 35,227,225				
Estimated Fund Balance as of Report Date			\$ 38,717,046			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	30,000	30,000	-	0.00%	-	0.00%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 2,520	4.57%	\$ 3,405	6.18%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 2,520</u>	4.57%	<u>\$ 3,405</u>	6.18%
Projected Fund Balance December 31	\$ 277,408	\$ 277,408				
Estimated Fund Balance as of Report Date			\$ 299,988			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Investment Income	\$ -	\$ -	\$ 17,896	-	\$ 6,667	-
TOTAL REVENUES	\$ -	\$ -	\$ 17,896	-	\$ 6,667	-
Appropriations:						
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Estimated Fund Balance as of Report Date			\$ 5,875,766			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	-
Investment Income	-	-	695	-	-	-
Revenues without Use of Fund Balance	-	3,052	3,747	122.77%	99,200	-
Use of Fund Balance	334,131	331,079	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 334,131</b>	<b>\$ 334,131</b>	<b>\$ 3,747</b>	<b>1.12%</b>	<b>\$ 99,200</b>	<b>35.67%</b>
Appropriations:						
Police Services	\$ 334,131	\$ 334,131	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 334,131</b>	<b>\$ 334,131</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 805,456	\$ 808,508				
Estimated Fund Balance as of Report Date			\$ 1,143,334			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 13,361	\$ 16,523	123.67%	\$ 15,910	-
Investment Income	-	-	811	-	-	-
Revenues without Use of Fund Balance	-	13,361	17,334	129.74%	15,910	-
Use of Fund Balance	140,700	127,339	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 140,700</b>	<b>\$ 140,700</b>	<b>\$ 17,334</b>	<b>12.32%</b>	<b>\$ 15,910</b>	<b>16.75%</b>
Appropriations:						
Police Services	\$ 140,700	\$ 140,700	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,700</b>	<b>\$ 140,700</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 1,137,272	\$ 1,150,633				
Estimated Fund Balance as of Report Date			\$ 1,295,306			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	\$ -	0.00%	\$ 50,000	4.34%
Investment Income	157,500	157,500	11,531	7.32%	15,827	10.42%
TOTAL REVENUES	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 11,531</u>	0.67%	<u>\$ 65,827</u>	5.05%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 11,394	1.64%	\$ 420	0.08%
Appropriations without Contribution to Fund Balance	696,350	696,350	11,394	1.64%	420	0.08%
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>\$ 11,394</u>	0.66%	<u>\$ 420</u>	0.03%
Projected Fund Balance December 31	\$ 6,161,236	\$ 6,161,236				
Estimated Fund Balance as of Report Date			\$ 5,132,223			



# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 49,565	\$ 49,565	100.00%	\$ 10,248	-
Revenues without Use of Fund Balance	-	49,565	49,565	100.00%	10,248	-
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 399,565</u>	<u>\$ 49,565</u>	12.40%	<u>\$ 10,248</u>	2.93%
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			\$ 791,739			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 138,253	\$ 138,253				
Estimated Fund Balance as of Report Date			\$ 213,253			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	-
Revenues without Use of Fund Balance	-	1,841	1,841	100.00%	26,985	-
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 70,000</u>	<u>\$ 71,841</u>	<u>\$ 1,841</u>	2.56%	<u>\$ 26,985</u>	38.55%
Appropriations:						
Sheriff	\$ 70,000	\$ 71,841	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 70,000</u>	<u>\$ 71,841</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 296,666	\$ 296,666				
Estimated Fund Balance as of Report Date			\$ 368,507			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	\$ 26	0.00%	\$ 104	0.01%
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	14,516	30.89%	12,163	20.90%
<b>TOTAL REVENUES</b>	<b>\$ 2,686,027</b>	<b>\$ 2,686,027</b>	<b>\$ 414,542</b>	<b>15.43%</b>	<b>\$ 412,267</b>	<b>14.59%</b>
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 1,685,210	79.23%	\$ 1,677,393	75.37%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	1,685,210	79.23%	1,677,393	75.37%
Contribution to Fund Balance	559,159	559,159	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,686,027</b>	<b>\$ 2,686,027</b>	<b>\$ 1,685,210</b>	<b>62.74%</b>	<b>\$ 1,677,393</b>	<b>59.35%</b>
Projected Fund Balance December 31	\$ 5,462,787	\$ 5,462,787				
Estimated Fund Balance as of Report Date			\$ 3,632,960			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Licenses and Permits	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 9,600	64.00%
Investment Income	-	-	1,659	-	1,951	-
Revenues without Use of Fund Balance	100,000	100,000	1,659	1.66%	11,551	77.01%
Use of Fund Balance	300,000	300,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,000	\$ 400,000	\$ 1,659	0.41%	\$ 11,551	11.55%
Appropriations:						
Planning and Development	\$ 400,000	\$ 400,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 400,000	\$ 400,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 578,008	\$ 578,008				
Estimated Fund Balance as of Report Date			\$ 879,667			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	\$ -	0.00%	\$ -	0.00%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	802,000	802,000	74,119	9.24%	79,354	15.56%
Miscellaneous	45,119	45,119	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	14,992,301	14,992,301	74,119	0.49%	79,354	0.54%
Use of Fund Balance	3,725,640	3,725,640	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 18,717,941</u>	<u>\$ 18,717,941</u>	<u>\$ 74,119</u>	0.40%	<u>\$ 79,354</u>	0.42%
Appropriations:						
Facility Debt	\$ 13,690,977	\$ 13,690,977	\$ -	0.00%	\$ -	0.00%
Tourism	5,026,964	5,026,964	1,111,584	22.11%	1,106,069	21.89%
TOTAL APPROPRIATIONS	<u>\$ 18,717,941</u>	<u>\$ 18,717,941</u>	<u>\$ 1,111,584</u>	5.94%	<u>\$ 1,106,069</u>	5.90%
Projected Fund Balance December 31	\$ 21,728,010	\$ 21,728,010				
Estimated Fund Balance as of Report Date			\$ 24,416,185			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 17,533	11.31%	\$ 16,672	11.11%
Investment Income	64,000	64,000	3,907	6.10%	3,502	6.81%
Miscellaneous	1,200,000	1,200,000	119,317	9.94%	83,596	8.57%
Other Financing Sources	116,750	116,750	9,729	8.33%	2,083	8.33%
Revenues without Use of Net Position	1,535,750	1,535,750	150,486	9.80%	105,853	8.81%
Use of Net Position	480,579	480,579	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,016,329</b>	<b>\$ 2,016,329</b>	<b>\$ 150,486</b>	<b>7.46%</b>	<b>\$ 105,853</b>	<b>5.47%</b>
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 126,743	6.32%	\$ 137,356	7.13%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,016,329</b>	<b>\$ 2,016,329</b>	<b>\$ 126,743</b>	<b>6.29%</b>	<b>\$ 137,356</b>	<b>7.09%</b>
Projected Net Position December 31	\$ 453,334	\$ 453,334				
Estimated Net Position as of Report Date			\$ 957,656			

\* 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	\$ 189,000	\$ 189,000	\$ 12,890	6.82%	\$ 23,505	12.50%
Miscellaneous	3,700,000	3,700,000	-	0.00%	-	0.00%
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	12,890	0.12%	23,505	0.31%
Use of Net Position	1,089,929	1,089,929	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 12,022,632</b>	<b>\$ 12,022,632</b>	<b>\$ 12,890</b>	<b>0.11%</b>	<b>\$ 23,505</b>	<b>0.25%</b>
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 12,022,632	\$ 12,022,632	\$ 10,531	0.09%	\$ 11,346	0.12%
Total Non-Departmental	12,022,632	12,022,632	10,531	0.09%	11,346	0.12%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,022,632</b>	<b>\$ 12,022,632</b>	<b>\$ 10,531</b>	<b>0.09%</b>	<b>\$ 11,346</b>	<b>0.12%</b>
Projected Net Position December 31	\$ 13,321,008	\$ 13,321,008				
Estimated Net Position as of Report Date			\$ 14,413,296			



# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Net Position January 1	\$ 10,978,774	\$ 10,978,774	\$ 10,978,774			
Revenues:						
Charges for Services	\$ 2,100,000	\$ 2,100,000	\$ 159,149	7.58%	\$ 74,814	3.26%
Investment Income	540,500	540,500	35,685	6.60%	54,136	9.21%
Miscellaneous	-	-	697	-	-	-
Other Financing Sources	14,800,000	14,800,000	1,233,333	8.33%	1,466,833	8.33%
Revenues without Use of Net Position	17,440,500	17,440,500	1,428,864	8.19%	1,595,783	7.79%
Use of Net Position	6,313,066	6,313,066	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,753,566</b>	<b>\$ 23,753,566</b>	<b>\$ 1,428,864</b>	<b>6.02%</b>	<b>\$ 1,595,783</b>	<b>5.47%</b>
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 301,033	1.27%	\$ 368,203	1.26%
Non-Departmental:						
Reserves - Compensation	13,000	13,000	-	0.00%	-	0.00%
Total Non-Departmental	13,000	13,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,753,566</b>	<b>\$ 23,753,566</b>	<b>\$ 301,033</b>	<b>1.27%</b>	<b>\$ 368,203</b>	<b>1.26%</b>
Projected Net Position December 31	\$ 4,665,708	\$ 4,665,708				
Estimated Net Position as of Report Date			\$ 12,106,605			

\* 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Net Position January 1	\$ 23,982,261	\$ 23,982,261	\$ 23,982,261			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	58,784,029	58,784,029	4,966,121	8.45%	4,604,054	8.32%
Investment Income	1,782,000	1,782,000	269,461	15.12%	254,161	15.94%
Miscellaneous	100	100	390	390.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 61,766,129</b>	<b>\$ 61,766,129</b>	<b>\$ 5,235,972</b>	<b>8.48%</b>	<b>\$ 4,858,215</b>	<b>8.06%</b>
Appropriations:						
Support Services	\$ 61,176,797	\$ 61,176,797	\$ 149,762	0.24%	\$ 155,975	0.26%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	2,753	8.33%	2,753	8.33%
<b>Total Non-Departmental</b>	<b>43,032</b>	<b>43,032</b>	<b>2,753</b>	<b>6.40%</b>	<b>2,753</b>	<b>6.40%</b>
Appropriations without Working Capital Reserve	61,219,829	61,219,829	152,515	0.25%	158,728	0.26%
Working Capital Reserve	546,300	546,300	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,766,129</b>	<b>\$ 61,766,129</b>	<b>\$ 152,515</b>	<b>0.25%</b>	<b>\$ 158,728</b>	<b>0.26%</b>
Projected Net Position December 31	\$ 24,528,561	\$ 24,528,561				
Estimated Net Position as of Report Date			\$ 29,065,718			

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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Net Position January 1	\$ 19,359,760	\$ 19,359,760	\$ 19,359,760			
Revenues:						
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 59,491	0.19%	\$ 13,003	0.04%
Investment Income	541,000	541,000	85,372	15.78%	79,497	41.40%
Miscellaneous	-	-	3,121	-	-	-
Revenues without Use of Net Position	32,091,187	32,091,187	147,984	0.46%	92,500	0.29%
Use of Net Position	3,071,110	3,071,110	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 35,162,297</b>	<b>\$ 35,162,297</b>	<b>\$ 147,984</b>	<b>0.42%</b>	<b>\$ 92,500</b>	<b>0.29%</b>
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 125,583	7.97%	\$ 128,014	6.36%
Water Resources*	33,407,313	33,407,313	2,412,500	7.22%	2,095,303	7.23%
Non-Departmental:						
Reserves - Compensation	53,000	53,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	14,000	14,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	113,000	113,000	-	0.00%	-	0.00%
Total Non-Departmental	180,000	180,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 35,162,297</b>	<b>\$ 35,162,297</b>	<b>\$ 2,538,083</b>	<b>7.22%</b>	<b>\$ 2,223,317</b>	<b>7.04%</b>
Projected Net Position December 31	\$ 16,288,650	\$ 16,288,650				
Estimated Net Position as of Report Date			\$ 16,969,661			

\* 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Net Position January 1	\$ 186,210,852	\$ 186,210,852	\$ 186,210,852			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 19,493,073	4.53%	\$ 21,316,031	5.19%
Investment Income	5,289,500	5,289,500	596,632	11.28%	317,076	7.61%
Contributions and Donations	30,227,414	30,227,414	1,880,445	6.22%	2,808,123	9.52%
Miscellaneous	-	-	42,583	-	20,250	-
Revenues without Use of Net Position	466,158,282	466,158,282	22,012,733	4.72%	24,461,480	5.51%
Use of Net Position	24,731,301	24,731,301	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 490,889,583</b>	<b>\$ 490,889,583</b>	<b>\$ 22,012,733</b>	<b>4.48%</b>	<b>\$ 24,461,480</b>	<b>5.11%</b>
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 120,705	6.10%	\$ 72,635	6.23%
Water Resources*	488,045,859	488,045,859	34,185,808	7.00%	32,736,491	6.86%
Non-Departmental:						
Reserves - Compensation	527,000	527,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	89,000	89,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	250,000	250,000	-	0.00%	-	0.00%
Total Non-Departmental	866,000	866,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 490,889,583</b>	<b>\$ 490,889,583</b>	<b>\$ 34,306,513</b>	<b>6.99%</b>	<b>\$ 32,809,126</b>	<b>6.85%</b>
Projected Net Position December 31	\$ 161,479,551	\$ 161,479,551				
Estimated Net Position as of Report Date			\$ 173,917,072			

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

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## Administrative Support Fund (665)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 Budget
Estimated Net Position January 1	\$ 28,353,779	\$ 28,353,779	\$ 28,353,779			
Revenues:						
Charges for Services	\$ 153,361,910	\$ 153,361,910	\$ 11,206,302	7.31%	\$ 10,175,859	7.26%
Investment Income	715,500	715,500	98,534	13.77%	105,990	35.08%
Miscellaneous	364,796	364,796	60,853	16.68%	39,128	12.33%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 11,365,689	7.36%	\$ 10,320,977	7.33%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 592,194	6.04%	\$ 510,386	5.71%
County Administration	9,699,092	9,699,092	652,989	6.73%	518,943	7.50%
Financial Services	12,445,471	12,445,471	842,186	6.77%	797,026	6.96%
Human Resources	9,705,970	9,705,970	723,979	7.46%	441,511	5.05%
Information Technology Services	79,657,699	79,657,699	3,423,853	4.30%	2,570,358	3.45%
Law	4,411,226	4,411,226	338,600	7.68%	281,390	7.30%
Support Services	25,790,653	25,790,653	1,491,195	5.78%	1,365,799	5.72%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,931,500	2,931,500	160,690	5.48%	-	0.00%
Total Non-Departmental	2,935,500	2,935,500	160,690	5.47%	-	0.00%
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,442,206	\$ 8,225,686	5.33%	\$ 6,485,413	4.61%
Projected Net Position December 31	\$ 28,353,779	\$ 28,353,779				
Estimated Net Position as of Report Date			\$ 31,493,782			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	\$ 375,092	8.33%	\$ 375,069	8.33%
Investment Income	212,000	212,000	27,461	12.95%	30,817	16.13%
TOTAL REVENUES	\$ 4,713,101	\$ 4,713,101	\$ 402,553	8.54%	\$ 405,886	8.65%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 5,312	0.14%	\$ 12,709	0.36%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	5,312	0.14%	12,709	0.36%
Working Capital Reserve	940,151	940,151	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 4,713,101	\$ 4,713,101	\$ 5,312	0.11%	\$ 12,709	0.27%
Projected Net Position December 31	\$ 4,797,282	\$ 4,797,282				
Estimated Net Position as of Report Date			\$ 4,254,372			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	\$ 1,197,983	7.82%	\$ 1,073,780	9.75%
Investment Income	245,500	245,500	32,102	13.08%	25,417	9.73%
Miscellaneous	343,500	343,500	9,295	2.71%	10,971	3.96%
Other Financing Sources	15,000	15,000	661	4.41%	1,200	-
<b>TOTAL REVENUES</b>	<b>\$ 15,926,679</b>	<b>\$ 15,926,679</b>	<b>\$ 1,240,041</b>	<b>7.79%</b>	<b>\$ 1,111,368</b>	<b>8.35%</b>
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 797,237	5.89%	\$ 871,169	7.09%
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	184,323	8.33%	82,202	8.33%
<b>Total Non-Departmental</b>	<b>2,247,878</b>	<b>2,247,878</b>	<b>184,323</b>	<b>8.20%</b>	<b>82,202</b>	<b>8.08%</b>
Appropriations without Working Capital Reserve	15,773,154	15,773,154	981,560	6.22%	953,371	7.16%
Working Capital Reserve	153,525	153,525	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,926,679</b>	<b>\$ 15,926,679</b>	<b>\$ 981,560</b>	<b>6.16%</b>	<b>\$ 953,371</b>	<b>7.16%</b>
Projected Net Position December 31	\$ 10,037,654	\$ 10,037,654				
Estimated Net Position as of Report Date			\$ 10,142,610			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	\$ 7,817,817	8.28%	\$ 6,616,681	8.31%
Investment Income	1,940,000	1,940,000	183,482	9.46%	129,282	11.45%
Miscellaneous	-	-	1,299	-	-	-
Revenues without Use of Net Position	96,305,909	96,305,909	8,002,598	8.31%	6,745,963	8.35%
Use of Net Position	2,776,745	2,776,745	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 99,082,654</b>	<b>\$ 99,082,654</b>	<b>\$ 8,002,598</b>	<b>8.08%</b>	<b>\$ 6,745,963</b>	<b>8.09%</b>
Appropriations:						
Human Resources	\$ 99,068,654	\$ 99,068,654	\$ 6,193,693	6.25%	\$ 6,607,896	7.93%
Non-Departmental:						
Reserves - Compensation	14,000	14,000	-	0.00%	-	0.00%
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 99,082,654</b>	<b>\$ 99,082,654</b>	<b>\$ 6,193,693</b>	<b>6.25%</b>	<b>\$ 6,607,896</b>	<b>7.92%</b>
Projected Net Position December 31	\$ 53,329,353	\$ 53,329,353				
Estimated Net Position as of Report Date			\$ 57,915,003			



# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	\$ 1,334,447	8.33%	\$ 1,291,666	8.33%
Investment Income	98,500	98,500	49,744	50.50%	46,572	40.01%
Miscellaneous	270,000	270,000	37,354	13.83%	6,372	-
TOTAL REVENUES	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 1,421,545</u>	8.68%	<u>\$ 1,344,610</u>	8.61%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 6,355,069	40.62%	\$ 6,226,845	40.36%
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	6,355,069	40.59%	6,226,845	40.33%
Working Capital Reserve	726,882	726,882	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 6,355,069</u>	38.79%	<u>\$ 6,226,845</u>	39.87%
Projected Net Position December 31	\$ 5,966,041	\$ 5,966,041				
Estimated Net Position as of Report Date			\$ 305,635			

# 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 01/31/2025	Actuals YTD as of 01/31/2025	% Actual to Current Budget	Actuals YTD as of 01/31/2024	% Actual to 01/31/2024 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	\$ 250,093	8.33%	\$ 291,709	8.33%
Investment Income	574,500	574,500	54,505	9.49%	54,952	11.83%
Revenues without Use of Net Position	3,575,616	3,575,616	304,598	8.52%	346,661	8.74%
Use of Net Position	2,350,468	2,350,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,926,084	\$ 5,926,084	\$ 304,598	5.14%	\$ 346,661	5.89%
Appropriations:						
Human Resources	\$ 5,916,084	\$ 5,916,084	\$ 897,587	15.17%	\$ 697,167	11.87%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,926,084	\$ 5,926,084	\$ 897,587	15.15%	\$ 697,167	11.85%
Projected Net Position December 31	\$ 8,950,298	\$ 8,950,298				
Estimated Net Position as of Report Date			\$ 10,707,777			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 1/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>DA Special State Fund (083)</b>						
Fines and Forfeitures	-	8,864	8,864	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	8,864	8,864
				Total: Fines and Forfeitures	8,864	8,864
<i>Total: DA Special State Fund</i>					8,864	8,864
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	3,052	3,052	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	3,052	3,052
				Total: Fines and Forfeitures	3,052	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 - January 2025	(3,052)	(3,052)
				Total: Use of Fund Balance	(3,052)	(3,052)
<i>Total: Police Justice Fund</i>					-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	13,361	13,361	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	13,361	13,361
				Total: Fines and Forfeitures	13,361	13,361
Use of Fund Balance	140,700	127,339	(13,361)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	(13,361)	(13,361)
				Total: Use of Fund Balance	(13,361)	(13,361)
<i>Total: Police Special State Fund</i>					-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	49,565	49,565	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	49,565	49,565
				Total: Fines and Forfeitures	49,565	49,565
<i>Total: Sheriff Special Justice Fund</i>					49,565	49,565
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	1,841	1,841	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	1,841	1,841
				Total: Fines and Forfeitures	1,841	1,841
<i>Total: Sheriff Special State Fund</i>					1,841	1,841
<b>Total Revenue Budget Adjustments</b>			<b>60,270</b>		<b>60,270</b>	<b>60,270</b>

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 1/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Juvenile Court	7,866,919	10,206,919	2,340,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	1,125,000	1,125,000
				Indigent Defense - Remaining FY Reserves Transfer - Juvenile Court	1,215,000	1,215,000
				Total: Juvenile Court	2,340,000	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	6,000,000
				Indigent Defense - Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	6,375,000	6,375,000
				Total: Judiciary	12,375,000	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	285,000
				Total: Probate Court	285,000	285,000
<b>Non-Departmental:</b>						
Reserves - Indigent Defense	15,000,000	-	(15,000,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	(7,410,000)	(7,410,000)
				Remaining FY Reserves Transfer - Juvenile Court	(1,215,000)	(1,215,000)
				Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	(6,375,000)	(6,375,000)
				Total: Reserves - Indigent Defense	(15,000,000)	(15,000,000)
<i>Total: General Fund</i>						
			-		-	-
<b>Police Services District Fund (106)</b>						
Recorder's Court	2,385,708	2,765,708	380,000	Indigent Defense - Reserves Transfers 1st 6 months	190,000	190,000
				Total FY Reserves Budget Transfer	190,000	190,000
				Total: Recorder's Court	380,000	380,000
Non-Departmental	7,251,791	6,871,791	(380,000)	Indigent Defense - Reserves Transfers 1st 6 months	(190,000)	(190,000)
				Total FY Reserves Budget Transfer	(190,000)	(190,000)
				Total: Non-Departmental	(380,000)	(380,000)
<i>Total: Police Services District Fund</i>						
			-		-	-
<b>DA Special State Fund (083)</b>						
Contribution to Fund Balance	-	8,864	8,864	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	8,864	8,864
				Total: Contribution to Fund Balance	8,864	8,864
<i>Total: DA Special State Fund</i>						
			8,864		8,864	8,864
<b>Sheriff Special Justice Fund (065)</b>						
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	49,565
				Total: Sheriff Special Justice	49,565	49,565
<i>Total: Sheriff Special Justice Fund</i>						
			49,565		49,565	49,565
<b>Sheriff Special State Fund (067)</b>						
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	1,841
				Total: Sheriff Special State	1,841	1,841
<i>Total: Sheriff Special State Fund</i>						
			1,841		1,841	1,841
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 60,270</b>		<b>\$ 60,270</b>	<b>\$ 60,270</b>