



Gwinnett
Financial Services

MONTHLY FINANCIAL STATUS REPORT

FOR THE PERIOD ENDED
MARCH 31, 2025
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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MEMORANDUM

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

FROM: Russell Royal
Acting Director of Financial Services

DATE: April 18, 2025

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

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

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EXECUTIVE SUMMARY

2024 External Audit

The annual external audit is still underway. The audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's Annual Comprehensive Financial Report are fairly presented.

2025 Budget Document

The [2025 Budget Document](#) was completed in March and is available on the County's website. In addition to the budget and budget process, the document includes information about the County's planning tools, financial policies, economic environment, demographics, and detailed information about individual departments.

2026 Budget Preparation

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

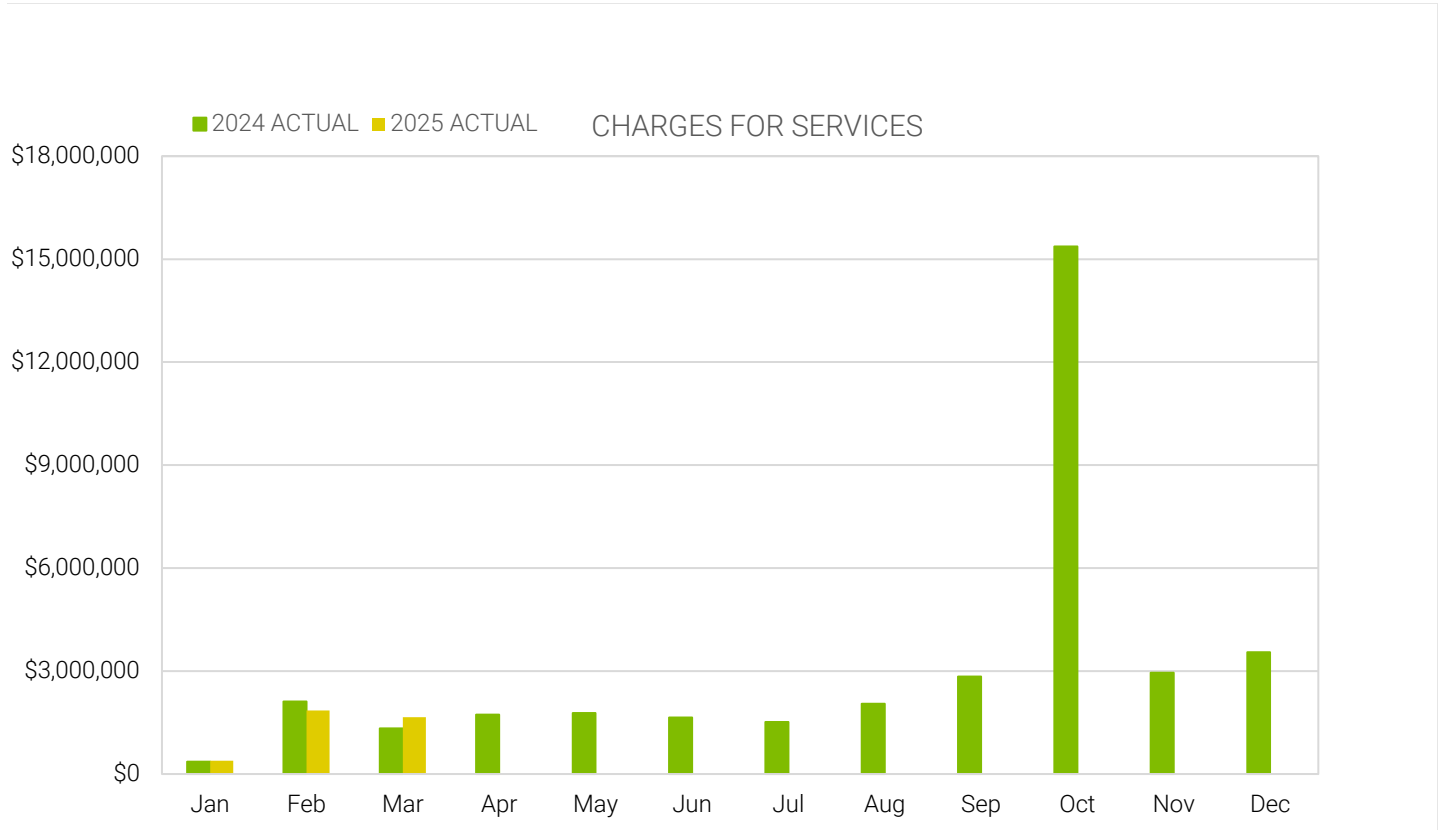
Investment Income

Short-term interest rates dropped late in 2024 due to rate cuts by the Federal Reserve Bank, so funds that have a shorter investment horizon saw a decrease in investment revenue, while those that have a longer investment horizon saw year-over-year revenue growth. Some funds also saw an impact to investment revenue due to a decrease in total available cash to invest. Across all funds, investment revenue is down \$1.4 million year-over-year. However, year-to-date revenue is trending ahead of budget because rate cuts were anticipated and were incorporated into 2025 budgets.

GENERAL FUND (PAGE 11)

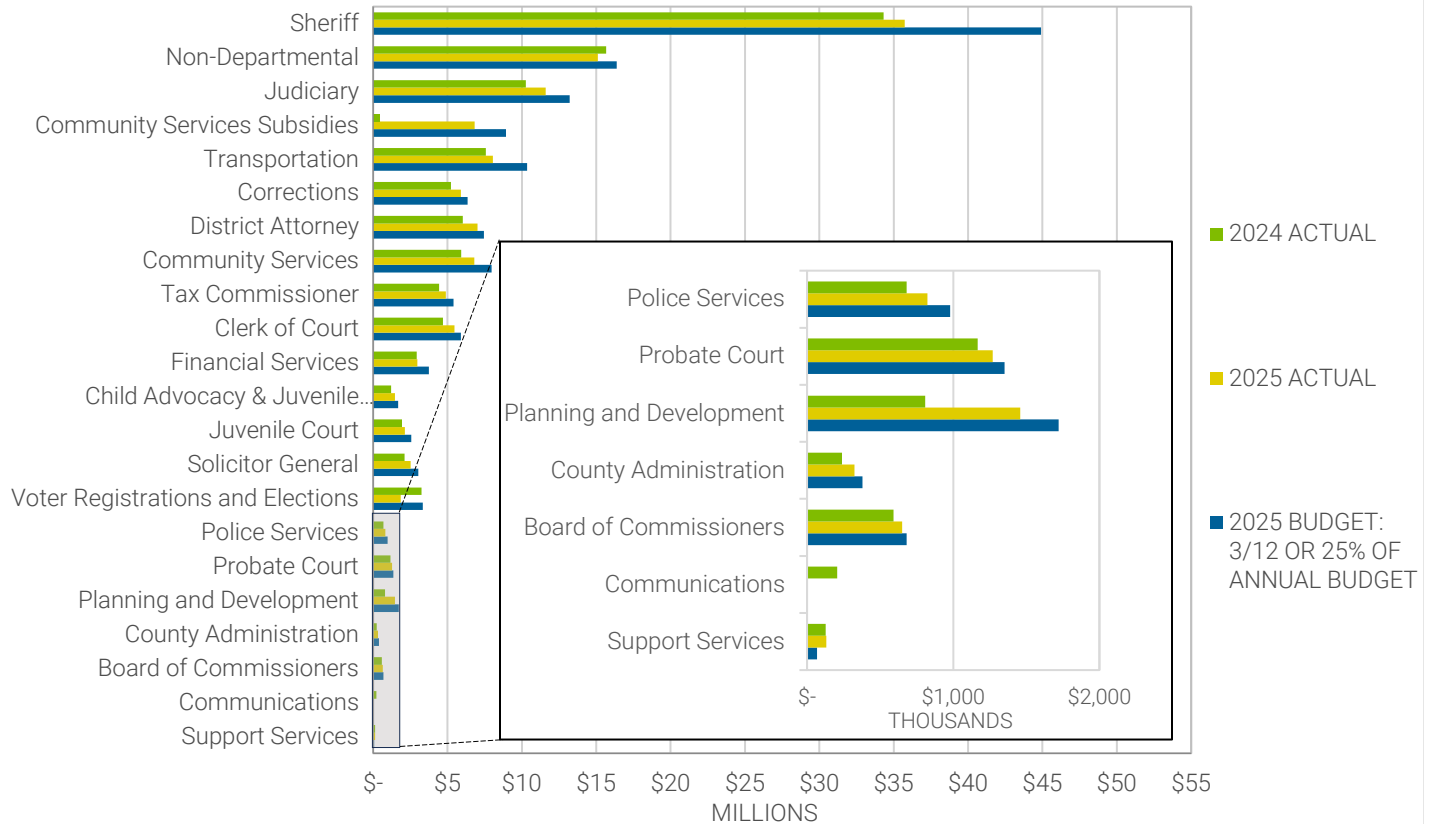
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

The main revenue source for the General Fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services revenue is another major revenue category in the General Fund. One of the main sources of revenue in this category is the commissions received by the County related to property taxes.



As seen in the chart, last year there were significant increases in monthly collections around the property tax due date of October 15, 2024. January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through March are up approximately \$449,000, or 13 percent, when compared to the same time last year. This is primarily due to an increase in the state prisoner allowance fee, the timing of revenue collection for state prisoner allowances, and an increase in the number of inmates. Additionally, there is an increase in civil court case filings when compared to the same time last year.

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



Sheriff's expenses are approximately \$1.4 million higher compared to last year, primarily due to fewer vacancies and higher salaries. This is partially offset by reduced professional services expenses after completing the inmate transport contract in March of 2024. However, they are under budget by approximately \$9.2 million, or 20 percent, due to personnel vacancies and inmate medical expenses which are paid in arrears.

Non-Departmental expenses are approximately \$578,000 lower in comparison to 2024. This is primarily due to a planned decrease in contributions to local transit. Non-Departmental expenses are under budget by approximately \$1.3 million, primarily due to public safety radio systems, which were paid in advance and will be reported in April.

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

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

Clerk of Court expenses are approximately \$787,000 higher than last year, primarily due to the timing of supplier invoices for license support agreements, professional services, and personnel costs. The increase in personnel costs is related to reduced vacancies, pay-for-performance, market adjustments, and new positions.

Voter Registrations and Elections expenses are approximately \$1.4 million lower in comparison to 2024 following the conclusion of the 2024 general elections. Additionally, they are under budget by approximately \$1.5 million, or 44 percent, due to the Georgia Public Service Commissioner special elections, which will be held later this year.

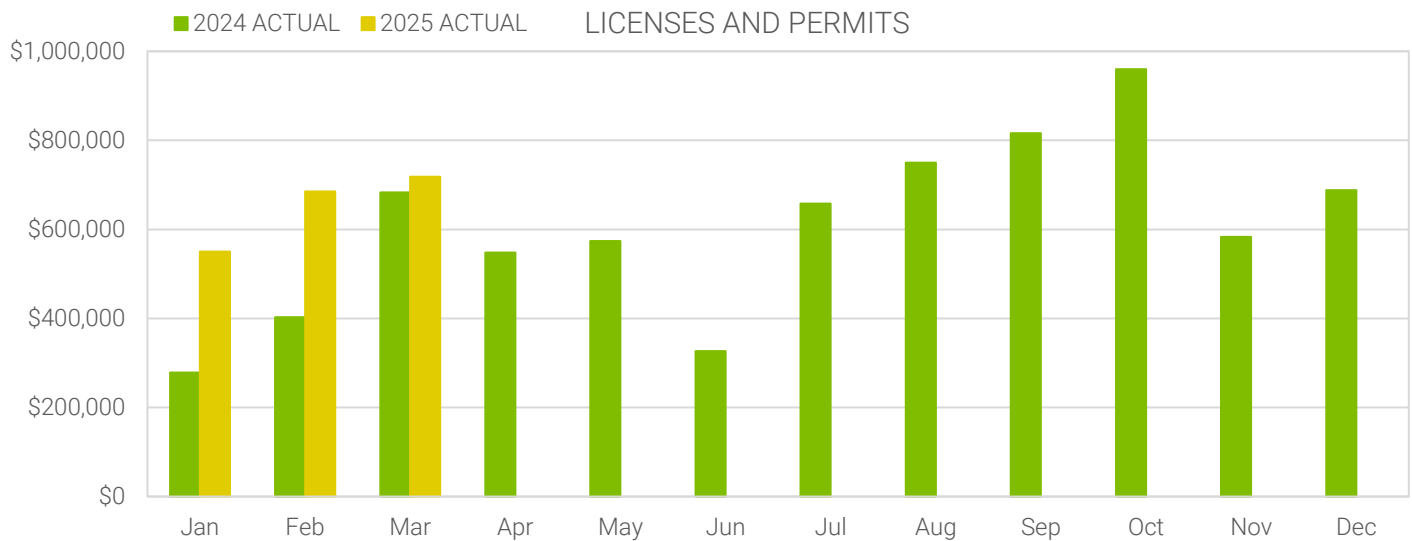
Judiciary expenses are approximately \$1.3 million higher than last year primarily due to increases in personnel costs, indigent defense cases, and related attorney fees.

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

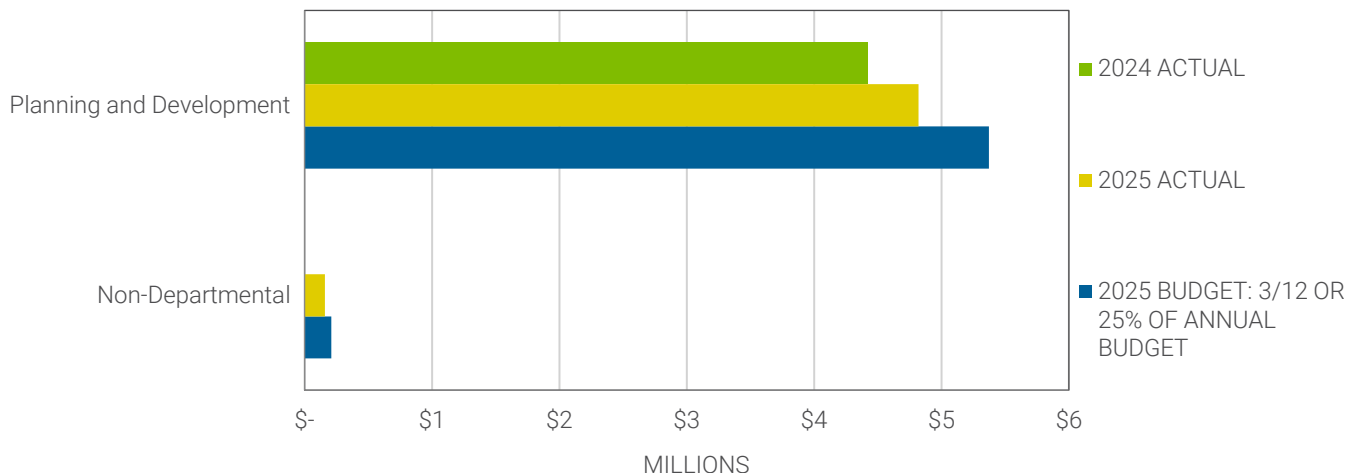
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 13)

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

The main revenue source for the Development and Enforcement Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. When compared to the same time last year, Licenses and Permits revenue is up approximately \$589,000. This increase is the result of needed changes in the fee schedule and to comply with 2024 legislation, adjusting new construction fixed cost per square foot to a valuation cost method.



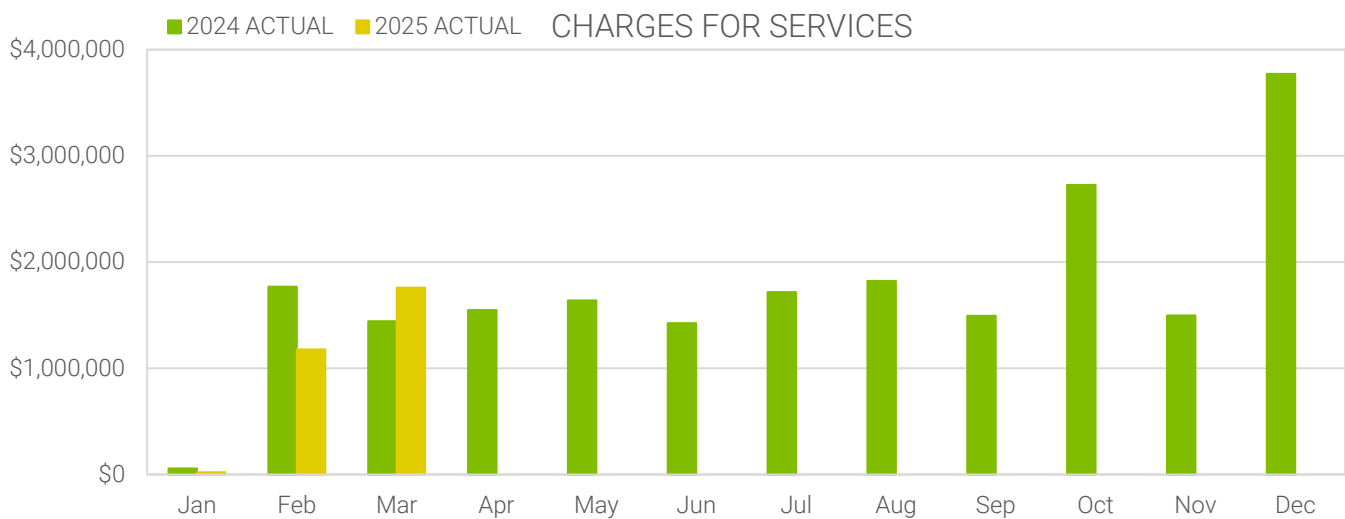
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2024– 2025 YTD EXPENDITURES



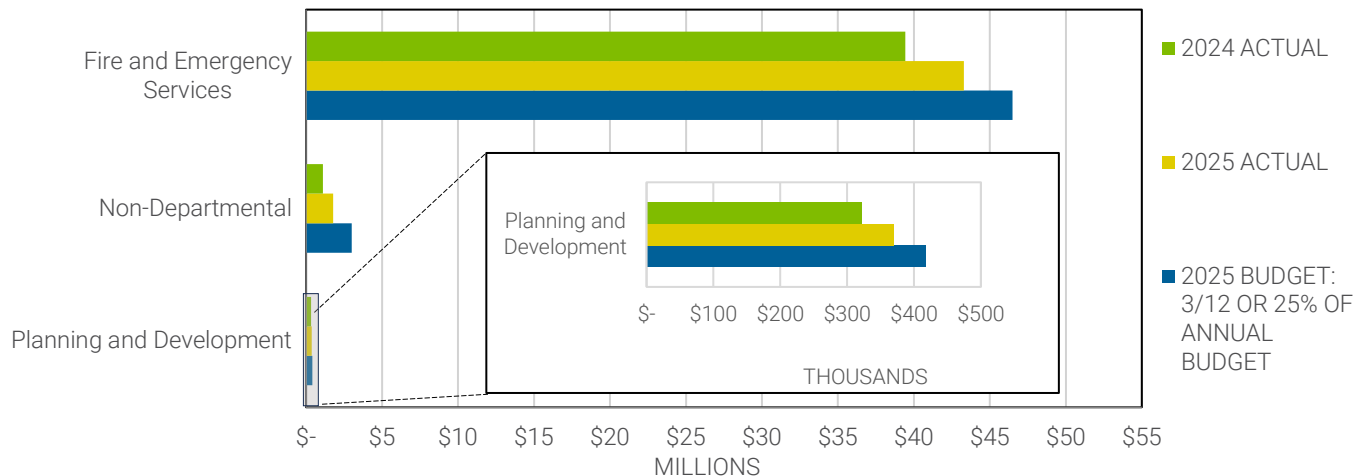
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Fire and Emergency Medical Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. Year-to-date Charges for Services revenue, which primarily consists of ambulance fees, is down approximately \$311,000 when compared to last year. This is mainly attributed to receiving more state funds to supplement Medicaid payments for ambulance services in the prior year than in the current year.



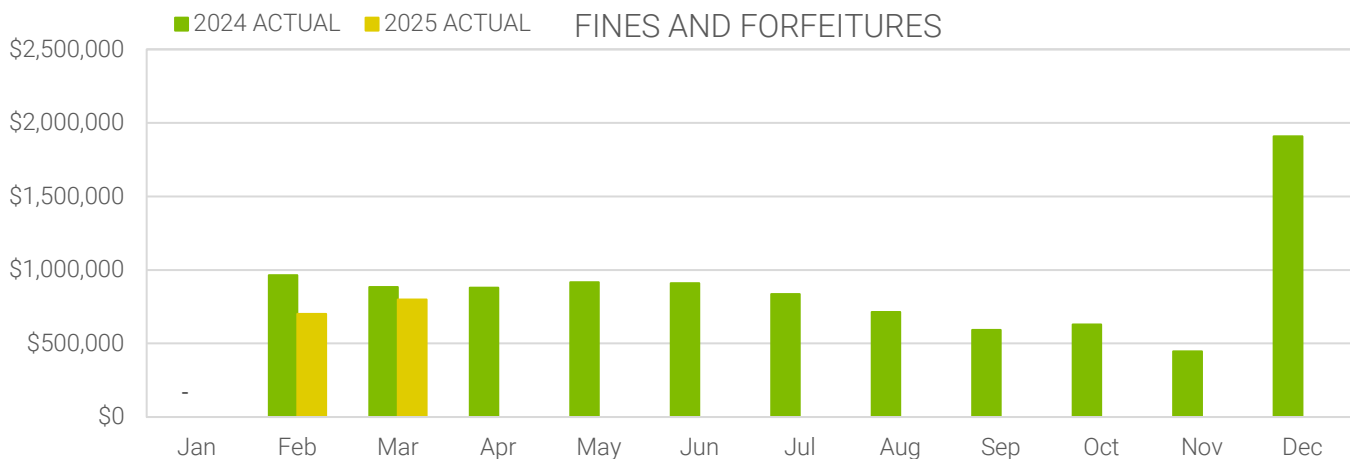
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2024– 2025 YTD EXPENDITURES



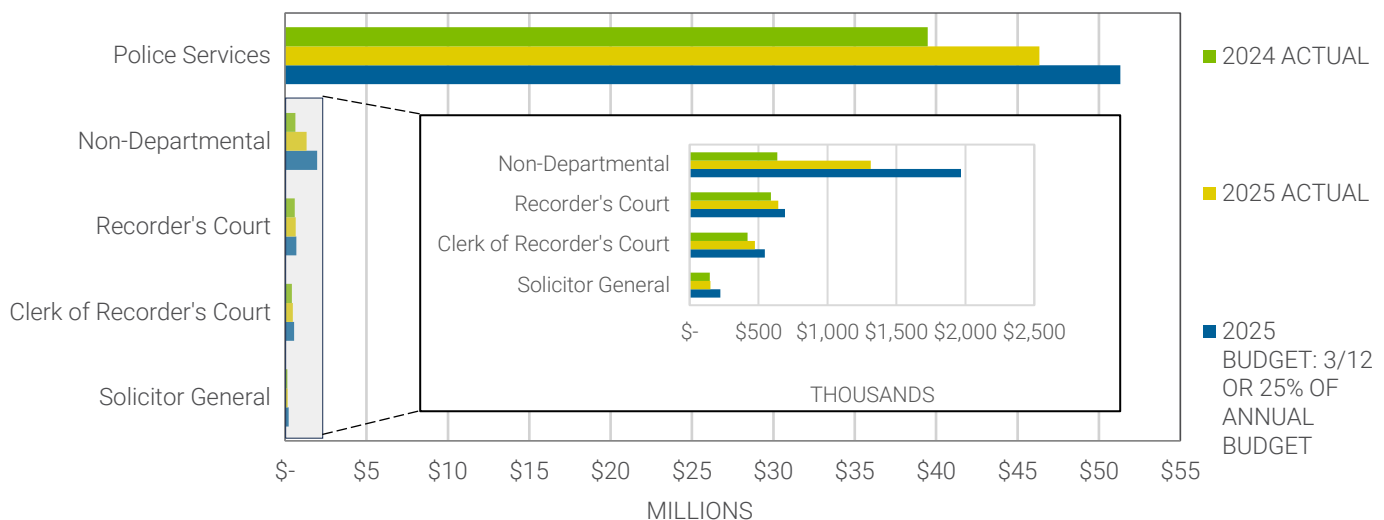
POLICE SERVICES DISTRICT FUND (PAGE 16)

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, Mulberry, Peachtree Corners, Rest Haven, and Sugar Hill).

The main revenue source for the Police Services fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. Fines and Forfeitures revenue through March is down approximately \$349,000, or 19 percent, compared to the same period last year. This is primarily due to a decrease in collections from the school zone automated speed detection program.



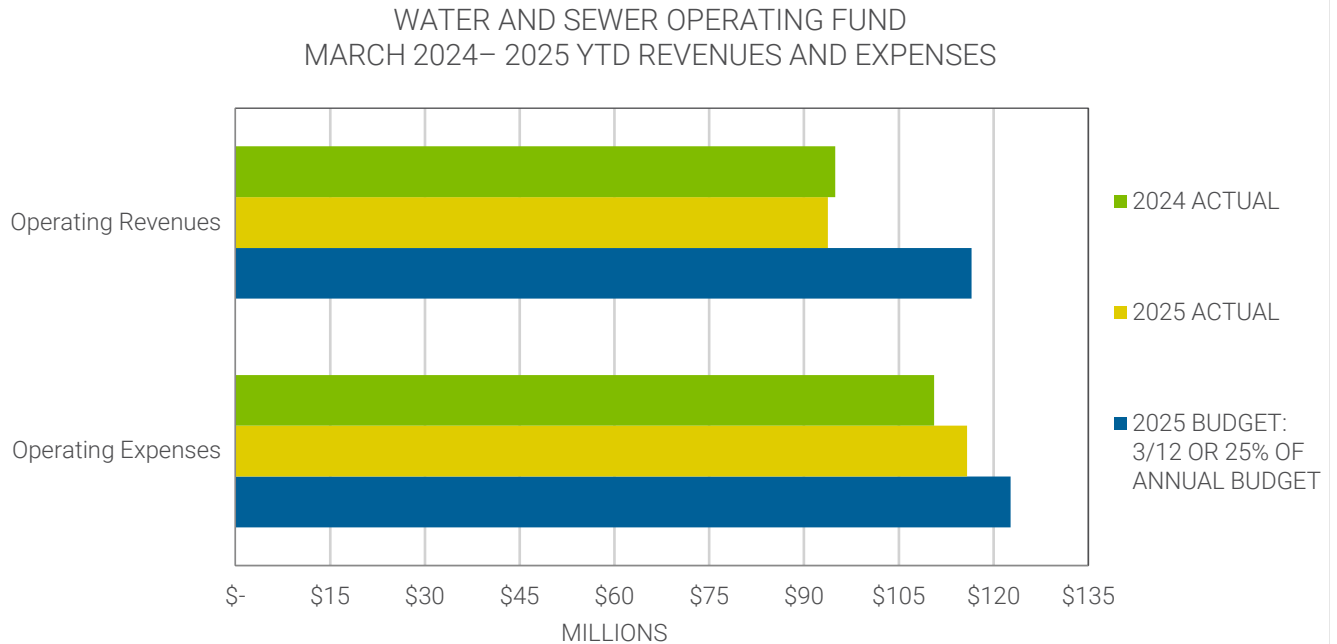
**POLICE SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MARCH 2024– 2025 YTD EXPENDITURES**



Police Services expenses are approximately \$6.8 million, or 17 percent, higher than the prior year primarily due to the timing of the license support agreement for body cameras. Additionally, expenses are higher than the prior year due to increased personnel costs related to reduced vacancies, pay-for-performance, and market adjustments. They are under budget by approximately \$5.0 million due to personnel vacancies.

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.

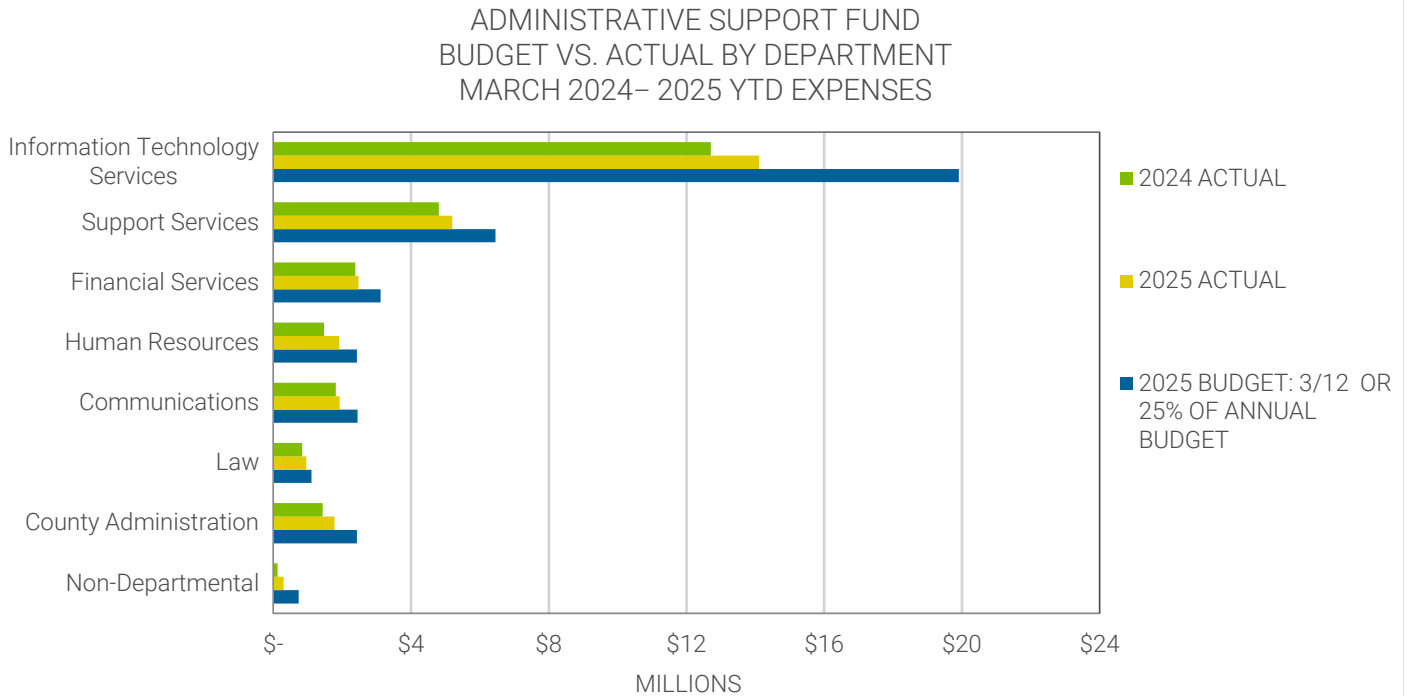


Year-to-date Water and Sewer Operating Fund revenues are down approximately \$1.2 million, or 1 percent, compared to last year. This is primarily attributable to a decline in Contributions and Donations revenue associated with the reduced issuance of water meter permits. However, as of January 2025, water and sewer rates increased by 4.5%, which will increase revenue as the year progresses.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$5.2 million, or 5 percent, compared to last year. The increase is primarily due to an increase in capital contributions. However, expenses in the Water and Sewer Operating Fund are approximately \$6.9 million under budget primarily due to underutilization in areas such as professional services, industrial repairs, and chemicals.

ADMINISTRATIVE SUPPORT FUND (PAGE 51)

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

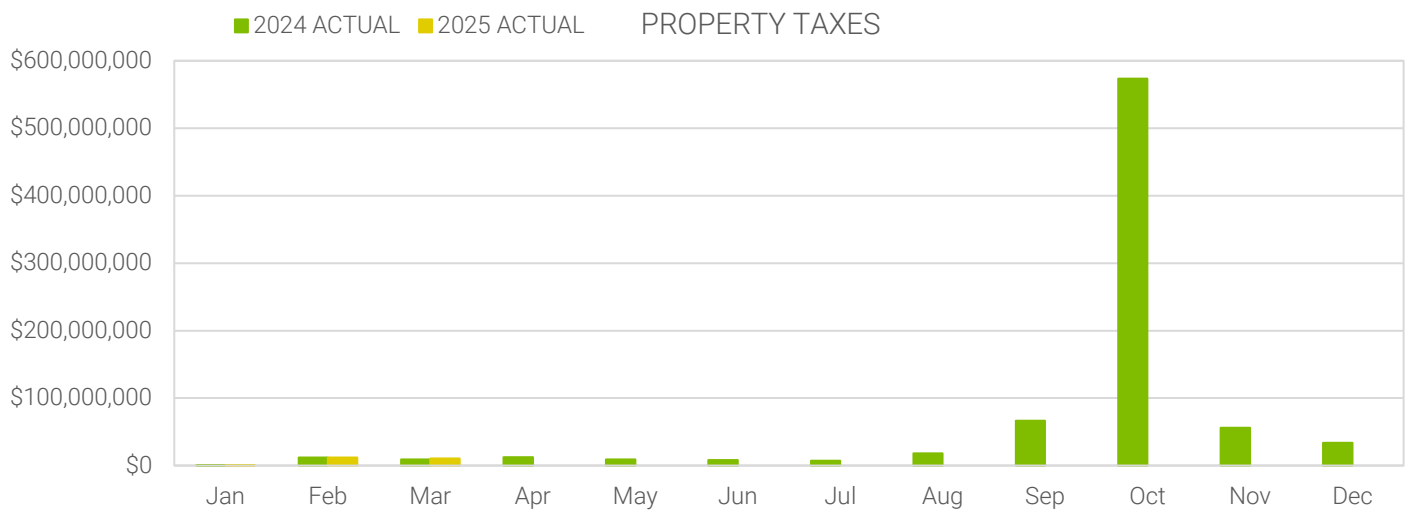


Information Technology Services' expenses for March are up approximately \$1.4 million, or 11 percent, compared to last year. This is primarily due to increased costs of license and support agreements and personnel. However, expenses are approximately \$5.8 million under budget. This variance is primarily attributable to lower expenses in areas such as technological outsourced services, license and support agreements, and computer supplies, which are expected to increase later during the year.

RECURRING ITEMS

Property Taxes

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



The chart above shows the monthly collections of property taxes across all funds. The chart shows most property taxes were collected around the due date of October 15, 2024. Please note that January has lower receipts than other months, and its bars are barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year. Property Taxes through March are up approximately \$1.2 million when compared to the same time last year mainly due to settling 2024 property assessment appeals.

Tax Digest Adjustment

In March, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$3.8 million for tax years 2017 through 2024. These adjustments include a net increase of approximately \$16.5 million in real property assessed values and a net decrease of approximately \$12.7 million in personal property assessed values. The majority of the adjustments are from the resolution of appeals.

Risk Management Fund

The Risk Management Fund is showing appropriations at 41% of budget as of the date of this report. This is expected and is due to annual insurance premiums that are paid in February. As the year progresses, monthly charges to other funds will increase revenue.

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 226,197,992	\$ 226,197,992	\$ 226,197,992			
Revenues:						
Taxes	\$ 500,486,112	\$ 500,486,112	\$ 36,500,372	7.29%	\$ 37,878,587	8.29%
Licenses and Permits	5,385,122	5,385,122	1,234,761	22.93%	1,427,400	27.04%
Intergovernmental	4,145,474	4,145,474	707,753	17.07%	663,019	15.93%
Charges for Services	38,882,231	38,882,231	3,888,931	10.00%	3,440,324	9.93%
Fines and Forfeitures	3,094,270	3,094,270	592,059	19.13%	601,731	19.12%
Investment Income	5,908,000	5,908,000	2,001,206	33.87%	2,886,033	59.80%
Contributions and Donations	108,650	108,650	10,702	9.85%	4,045	3.82%
Miscellaneous	2,021,279	2,021,279	621,047	30.73%	742,285	40.47%
Other Financing Sources	-	-	160,577	-	3,800	-
Revenues without Use of Fund Balance	560,031,138	560,031,138	45,717,408	8.16%	47,647,224	9.32%
Use of Fund Balance	25,308,640	25,308,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 585,339,778	\$ 585,339,778	\$ 45,717,408	7.81%	\$ 47,647,224	8.66%
Appropriations:						
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 650,176	23.86%	\$ 591,159	23.86%
Communications	-	-	-	-	206,405	16.97%
County Administration	1,519,864	1,519,864	323,550	21.29%	238,461	15.92%
Financial Services	14,979,047	14,979,047	2,967,814	19.81%	2,931,801	20.96%
Tax Commissioner	21,564,614	21,564,614	4,883,244	22.64%	4,424,543	22.54%
Transportation	41,404,644	41,404,644	8,056,156	19.46%	7,570,854	19.71%
Planning and Development	6,883,534	6,883,534	1,459,191	21.20%	807,940	19.92%
Police Services	3,919,979	3,919,979	823,622	21.01%	680,982	16.46%
Corrections	25,375,381	25,375,381	5,886,866	23.20%	5,229,078	21.47%
Community Services	31,879,764	31,879,764	6,805,253	21.35%	5,911,622	21.36%
Community Services Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	304,134	25.00%	299,664	23.13%
Board of Health	3,345,000	3,345,000	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	-	0.00%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
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	106,338	7.86%	139,839	10.59%
Library Subsidy	25,619,802	25,619,802	6,404,951	25.00%	-	0.00%
Mental Health	1,443,341	1,443,341	-	0.00%	-	0.00%
Total Community Services Subsidies	35,692,245	35,692,245	6,822,780	19.12%	446,861	1.35%
Voter Registrations and Elections	13,321,547	13,321,547	1,861,023	13.97%	3,251,727	14.57%
Juvenile Court	7,866,919	10,206,919	2,140,842	20.97%	1,940,763	23.91%

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Child Advocacy & Juvenile Services	6,693,787	6,693,787	1,465,730	21.90%	1,196,533	21.23%
Sheriff	179,652,962	179,652,962	35,747,637	19.90%	34,316,316	20.98%
Clerk of Court	23,623,860	23,623,860	5,470,679	23.16%	4,683,422	22.20%
Judiciary	40,449,669	52,824,669	11,608,430	21.98%	10,265,142	25.66%
Probate Court	5,115,335	5,400,335	1,270,025	23.52%	1,167,979	24.62%
District Attorney	29,771,110	29,771,110	7,017,541	23.57%	6,022,677	22.75%
Solicitor General	12,167,072	12,167,072	2,510,480	20.63%	2,118,572	20.20%
Support Services	272,500	272,500	130,840	48.01%	127,693	47.56%
Non-Departmental:						
Contingency	2,071,000	2,071,000	-	0.00%	-	0.00%
Contribution to Airport	116,750	116,750	29,188	25.00%	6,250	25.00%
Contribution to Capital	38,601,436	38,601,436	9,650,359	25.00%	9,395,509	25.00%
Contribution to Local Transit	14,800,000	14,800,000	3,700,000	25.00%	4,400,500	25.00%
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	447,334	18.73%	437,929	21.81%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	23,800	15.87%	32,400	18.51%
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	58,146	1.58%	260,422	7.79%
Other Governmental Agencies	160,000	160,000	30,213	18.88%	11,857	7.41%
Other Miscellaneous	130,000	130,000	37,083	28.53%	9,549	7.35%
Total Non-Departmental	80,460,977	65,460,977	15,096,123	23.06%	15,674,416	20.34%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,339,778	\$ 122,998,002	21.01%	\$ 109,804,946	19.95%
Projected Fund Balance December 31	\$ 200,889,352	\$ 200,889,352				
Estimated Fund Balance as of Report Date			\$ 148,917,398			

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Development & Enforcement District Fund (104)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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	\$ 176,979	1.31%	\$ 159,588	1.32%
Licenses and Permits	7,600,000	7,600,000	1,953,594	25.71%	1,364,323	27.67%
Intergovernmental	48,427	48,427	9,546	19.71%	7,721	15.76%
Charges for Services	950,000	950,000	166,131	17.49%	214,171	19.82%
Investment Income	485,500	485,500	141,521	29.15%	176,447	59.13%
Miscellaneous	-	-	16,602	-	-	-
TOTAL REVENUES	\$ 22,566,458	\$ 22,566,458	\$ 2,464,373	10.92%	\$ 1,922,250	8.35%
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,492,316	\$ 4,820,813	22.43%	\$ 4,421,795	19.31%
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	159,604	22.50%	-	0.00%
Total Non-Departmental	843,417	843,417	159,604	18.92%	-	0.00%
Appropriations without Contribution to Fund Balance	22,335,733	22,335,733	4,980,417	22.30%	4,421,795	19.20%
Contribution to Fund Balance	230,725	230,725	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 22,566,458	\$ 22,566,458	\$ 4,980,417	22.07%	\$ 4,421,795	19.20%
Projected Fund Balance December 31	\$ 13,779,168	\$ 13,779,168				
Estimated Fund Balance as of Report Date			\$ 11,032,399			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 180,812,616	\$ 180,812,616	\$ 2,512,399	1.39%	\$ 2,278,108	1.39%
Licenses and Permits	1,000,000	1,000,000	227,818	22.78%	257,251	22.76%
Intergovernmental	623,617	623,617	124,047	19.89%	137,369	21.77%
Charges for Services	18,117,690	18,117,690	2,957,173	16.32%	3,267,772	19.15%
Investment Income	1,656,000	1,656,000	851,285	51.41%	1,136,458	76.67%
Contributions and Donations	1,000	1,000	1,240	124.00%	2,065	-
Miscellaneous	1,000	1,000	128,626	12,862.60%	6,600	220.00%
TOTAL REVENUES	\$ 202,211,923	\$ 202,211,923	\$ 6,802,588	3.36%	\$ 7,085,623	3.86%
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 369,785	22.13%	\$ 321,610	21.80%
Fire and Emergency Services	185,929,900	185,929,900	43,286,473	23.28%	39,428,374	22.33%
Non-Departmental:						
Reserves - Compensation	848,000	848,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	78,000	78,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	11,057,815	11,057,815	1,784,969	16.14%	1,097,699	22.93%
Total Non-Departmental	11,983,815	11,983,815	1,784,969	14.89%	1,097,699	19.56%
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	45,441,227	22.77%	40,847,683	22.24%
Contribution to Fund Balance	2,627,393	2,627,393	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,211,923	\$ 45,441,227	22.47%	\$ 40,847,683	22.23%
Projected Fund Balance December 31	\$ 98,890,691	\$ 98,890,691				
Estimated Fund Balance as of Report Date			\$ 57,624,659			

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Loganville EMS District Fund (103)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 4,611	29.75%	\$ 6,521	33.61%
Revenues without Use of Fund Balance	15,500	15,500	4,611	29.75%	6,521	33.61%
Use of Fund Balance	81,681	81,681	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 97,181	\$ 97,181	\$ 4,611	4.74%	\$ 6,521	6.96%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 273	0.28%	\$ 447	0.48%
TOTAL APPROPRIATIONS	\$ 97,181	\$ 97,181	\$ 273	0.28%	\$ 447	0.48%
Projected Fund Balance December 31	\$ 344,802	\$ 344,802				
Estimated Fund Balance as of Report Date			\$ 430,821			

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Police Services District Fund (106)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 122,933,638	\$ 122,933,638	\$ 122,933,638			
Revenues:						
Taxes	\$ 133,550,439	\$ 133,550,439	\$ 1,790,433	1.34%	\$ 1,661,146	1.39%
Insurance Premium Taxes	62,310,140	62,310,140	-	0.00%	-	0.00%
Intergovernmental	294,513	294,513	94,463	32.07%	72,478	24.32%
Charges for Services	1,110,480	1,110,480	216,456	19.49%	218,913	19.12%
Fines and Forfeitures	10,413,542	10,413,542	1,499,250	14.40%	1,847,867	14.17%
Investment Income	2,393,000	2,393,000	1,116,520	46.66%	1,379,003	72.67%
Miscellaneous	459,063	459,063	210,060	45.76%	78,913	17.69%
Revenues without Use of Fund Balance	210,531,177	210,531,177	4,927,182	2.34%	5,258,320	2.68%
Use of Fund Balance	8,457,572	8,457,572	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 218,988,749	\$ 218,988,749	\$ 4,927,182	2.25%	\$ 5,258,320	2.64%
Appropriations:						
Police Services	\$ 205,272,456	\$ 205,272,456	\$ 46,335,257	22.57%	\$ 39,487,932	20.91%
Recorder's Court	2,385,708	2,765,708	642,857	23.24%	588,385	25.83%
Solicitor General	893,673	893,673	151,113	16.91%	145,836	16.80%
Clerk of Recorder's Court	2,180,121	2,180,121	473,715	21.73%	419,085	20.52%
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	1,312,948	19.11%	635,709	15.92%
Total Non-Departmental	8,256,791	7,876,791	1,312,948	16.67%	635,709	12.87%
TOTAL APPROPRIATIONS	\$ 218,988,749	\$ 218,988,749	\$ 48,915,890	22.34%	\$ 41,276,947	20.74%
Projected Fund Balance December 31	\$ 114,476,066	\$ 114,476,066				
Estimated Fund Balance as of Report Date			\$ 78,944,929			

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Recreation Fund (105)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,692,405	\$ 58,692,405	\$ 789,154	1.34%	\$ 700,560	1.36%
Intergovernmental	194,695	194,695	38,809	19.93%	32,219	16.35%
Charges for Services	5,086,719	5,086,719	1,177,003	23.14%	1,027,133	23.56%
Investment Income	657,500	657,500	254,218	38.66%	370,616	52.34%
Contributions and Donations	7,500	7,500	600	8.00%	-	0.00%
Miscellaneous	2,902,684	2,902,684	920,843	31.72%	834,249	30.98%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 3,180,627	4.71%	\$ 2,964,777	4.97%
Appropriations:						
Community Services	\$ -	\$ -	\$ -	-	\$ 11,452,486	20.40%
Parks and Recreation	60,436,324	60,436,324	11,661,949	19.30%	-	-
Support Services	52,110	52,110	10,468	20.09%	10,620	26.46%
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	195,874	17.17%	196,307	18.55%
Total Non-Departmental	1,277,496	1,277,496	195,874	15.33%	196,307	16.56%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	11,868,291	19.21%	11,659,413	20.32%
Contribution to Fund Balance	5,797,503	5,797,503	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 11,868,291	17.57%	\$ 11,659,413	19.56%
Projected Fund Balance December 31	\$ 34,305,806	\$ 34,305,806				
Estimated Fund Balance as of Report Date			\$ 19,820,639			

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Economic Development Tax Fund (160)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,028,416	\$ 17,028,416	\$ 241,970	1.42%	\$ 218,048	1.50%
Intergovernmental	58,310	58,310	11,644	19.97%	9,662	16.38%
Investment Income	157,500	157,500	143,967	91.41%	222,883	114.89%
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 397,581</u>	2.31%	<u>\$ 450,593</u>	2.14%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 16,302,876	\$ 16,302,876	\$ 1,655,371	10.15%	\$ 3,479,716	16.50%
Total Non-Departmental	<u>16,302,876</u>	<u>16,302,876</u>	<u>1,655,371</u>	10.15%	<u>3,479,716</u>	16.50%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	1,655,371	10.15%	3,479,716	16.50%
Contribution to Fund Balance	941,350	941,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 1,655,371</u>	9.60%	<u>\$ 3,479,716</u>	16.50%
Projected Fund Balance December 31	\$ 15,731,840	\$ 15,731,840				
Estimated Fund Balance as of Report Date			\$ 13,532,700			

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Gwinnett Place TAD Fund (165)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 51,208	-	\$ 221,695	-
Investment Income	287,000	287,000	104,396	36.37%	91,587	47.65%
Miscellaneous	-	-	10,000	-	-	-
TOTAL REVENUES	\$ 287,000	\$ 287,000	\$ 165,604	57.70%	\$ 313,282	162.99%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 9,888	9.89%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	9,888	9.89%
Contribution to Fund Balance	187,000	187,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 287,000	\$ 287,000	\$ -	0.00%	\$ 9,888	5.14%
Projected Fund Balance December 31	\$ 11,481,512	\$ 11,481,512				
Estimated Fund Balance as of Report Date			\$ 11,460,116			

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Indian Trail TAD Fund (162)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 176,470	-	\$ 77,084	-
Investment Income	258,000	258,000	99,825	38.69%	89,463	48.98%
TOTAL REVENUES	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ 276,295</u>	107.09%	<u>\$ 166,547</u>	91.18%
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			\$ 11,284,274			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 441,540	-	\$ 287,004	-
Investment Income	927,500	927,500	318,662	34.36%	300,405	39.77%
TOTAL REVENUES	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ 760,202</u>	81.96%	<u>\$ 587,409</u>	77.76%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	827,500	827,500	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 34,463,506	\$ 34,463,506				
Estimated Fund Balance as of Report Date			\$ 34,396,208			

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Lake Lucerne TAD Fund (164)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 40,497	-	\$ 15,083	-
Investment Income	101,500	101,500	36,440	35.90%	29,580	51.80%
TOTAL REVENUES	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ 76,937</u>	75.80%	<u>\$ 44,663</u>	44.66%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	1,500	1,500	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 4,117,274	\$ 4,117,274				
Estimated Fund Balance as of Report Date			\$ 4,192,711			

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Park Place TAD Fund (163)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 42,241	-	\$ 32,281	-
Investment Income	178,000	178,000	70,658	39.70%	59,076	40.40%
TOTAL REVENUES	\$ 178,000	\$ 178,000	\$ 112,899	63.43%	\$ 91,357	62.47%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	78,000	78,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 178,000	\$ 178,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 7,900,658	\$ 7,900,658				
Estimated Fund Balance as of Report Date			\$ 7,935,557			

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The Exchange at Gwinnett TAD Fund (166)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 191,778	-	\$ 12,480	-
Investment Income	242,500	242,500	33,977	14.01%	57,983	52.18%
Revenues without Use of Fund Balance	242,500	242,500	225,755	93.09%	70,463	63.41%
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>\$ 225,755</u>	8.25%	<u>\$ 70,463</u>	2.81%
Appropriations:						
Planning and Development	\$ 2,734,825	\$ 2,734,825	\$ -	0.00%	\$ 1,694	0.07%
TOTAL APPROPRIATIONS	<u>\$ 2,734,825</u>	<u>\$ 2,734,825</u>	<u>\$ -</u>	0.00%	<u>\$ 1,694</u>	0.07%
Projected Fund Balance December 31	\$ 4,330,379	\$ 4,330,379				
Estimated Fund Balance as of Report Date			\$ 7,048,459			

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The Exchange at Gwinnett TAD Debt Service Fund (966)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 55,562	-	\$ 54,777	-
Other Financing Sources	2,726,525	2,726,525	-	0.00%	372	0.01%
TOTAL REVENUES	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 55,562</u>	2.04%	<u>\$ 55,149</u>	2.20%
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			\$ 1,641,028			

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Speed Hump Fund (003)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 1,242	0.83%	\$ 1,135	0.71%
Investment Income	12,000	12,000	3,438	28.65%	5,714	22.84%
Miscellaneous	-	-	146	-	-	-
Revenues without Use of Fund Balance	162,000	162,000	4,826	2.98%	6,849	3.70%
Use of Fund Balance	209,305	209,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 371,305	\$ 371,305	\$ 4,826	1.30%	\$ 6,849	1.48%
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 32,641	8.79%	\$ 202,198	43.70%
TOTAL APPROPRIATIONS	\$ 371,305	\$ 371,305	\$ 32,641	8.79%	\$ 202,198	43.70%
Projected Fund Balance December 31	\$ 103,101	\$ 103,101				
Estimated Fund Balance as of Report Date			\$ 284,591			

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Street Lighting Fund (002)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482			
Revenues:						
Charges for Services	\$ 9,600,000	\$ 9,627,435	\$ 84,625	0.88%	\$ 75,979	0.76%
Investment Income	-	-	29,984	-	39,389	-
Miscellaneous	-	-	37,679	-	15,204	-
Revenues without Use of Fund Balance	9,600,000	9,627,435	152,288	1.58%	130,572	1.30%
Use of Fund Balance	783,833	783,833	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,383,833	\$ 10,411,268	\$ 152,288	1.46%	\$ 130,572	1.28%
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,391,268	\$ 1,669,601	16.07%	\$ 1,588,071	15.60%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Total Non-Departmental	20,000	20,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,383,833	\$ 10,411,268	\$ 1,669,601	16.04%	\$ 1,588,071	15.59%
Projected Fund Balance December 31	\$ 2,536,649	\$ 2,536,649				
Estimated Fund Balance as of Report Date			\$ 1,803,169			

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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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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	\$ 138,813	15.99%	\$ 99,514	10.70%
Investment Income	74,640	74,640	8,429	11.29%	12,039	-
Revenues without Use of Fund Balance	942,733	942,733	147,242	15.62%	111,553	11.99%
Use of Fund Balance	557,267	557,267	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 147,242	9.82%	\$ 111,553	7.44%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 70,821	4.72%	\$ 17,032	1.14%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 70,821	4.72%	\$ 17,032	1.14%
Projected Fund Balance December 31	\$ 6,747,181	\$ 6,747,181				
Estimated Fund Balance as of Report Date			\$ 7,380,869			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 441,989	\$ 441,989	\$ 441,989			
Revenues:						
Charges for Services	\$ 138,500	\$ 138,500	\$ 33,847	24.44%	\$ 23,018	20.28%
Miscellaneous	8,200	8,200	2,511	30.62%	1,487	17.49%
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 36,358</u>	24.78%	<u>\$ 24,505</u>	20.09%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 23,918	20.68%	\$ 20,090	19.65%
Appropriations without Contribution to Fund Balance	115,640	115,640	23,918	20.68%	20,090	19.65%
Contribution to Fund Balance	31,060	31,060	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 23,918</u>	16.30%	<u>\$ 20,090</u>	16.47%
Projected Fund Balance December 31	\$ 473,049	\$ 473,049				
Estimated Fund Balance as of Report Date			\$ 454,429			

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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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 98,926	17.02%	\$ 114,339	19.56%
Investment Income	-	-	7,004	-	1,305	-
Miscellaneous	-	-	802	-	-	-
Revenues without Use of Fund Balance	581,185	581,185	106,732	18.36%	115,644	19.79%
Use of Fund Balance	223,931	223,931	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 106,732	13.26%	\$ 115,644	15.57%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 93,210	24.80%	\$ 85,016	23.53%
Solicitor General	419,328	419,328	67,573	16.11%	69,489	18.71%
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	\$ 160,783	19.97%	\$ 154,505	20.80%
Projected Fund Balance December 31	\$ 226,519	\$ 226,519				
Estimated Fund Balance as of Report Date			\$ 396,399			

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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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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%	\$ 11,908	8.82%
TOTAL APPROPRIATIONS	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ 11,908	8.82%
Projected Fund Balance December 31	\$ 91,191	\$ 91,191				
Estimated Fund Balance as of Report Date			\$ 174,983			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 13,103	\$ 23,201	177.07%	\$ 7,042	100.00%
Revenues without Use of Fund Balance	-	13,103	23,201	177.07%	7,042	100.00%
Use of Fund Balance	31,718	18,615	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,718	\$ 31,718	\$ 23,201	73.15%	\$ 7,042	76.20%
Appropriations:						
District Attorney	\$ 31,718	\$ 31,718	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 31,718	\$ 31,718	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 31,190	\$ 44,293				
Estimated Fund Balance as of Report Date			\$ 86,109			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
Revenues:						
Charges for Services	\$ 24,344,400	\$ 24,344,400	\$ 2,023,532	8.31%	\$ 2,082,221	8.78%
Investment Income	1,104,500	1,104,500	328,840	29.77%	349,254	21.38%
Miscellaneous	-	-	13,952	-	-	-
Revenues without Use of Fund Balance	25,448,900	25,448,900	2,366,324	9.30%	2,431,475	9.59%
Use of Fund Balance	5,415,021	5,415,021	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,863,921	\$ 30,863,921	\$ 2,366,324	7.67%	\$ 2,431,475	8.18%
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 6,289,131	23.06%	\$ 5,203,346	19.85%
Non-Departmental:						
Reserves - Compensation	98,000	98,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,942,036	2,942,036	586,397	19.93%	601,914	21.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,590,036	3,590,036	586,397	16.33%	601,914	17.17%
TOTAL APPROPRIATIONS	\$ 30,863,921	\$ 30,863,921	\$ 6,875,528	22.28%	\$ 5,805,260	19.53%
Projected Fund Balance December 31	\$ 35,255,109	\$ 35,255,109				
Estimated Fund Balance as of Report Date			\$ 36,160,926			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 6,260	20.87%	\$ 12,203	40.68%
Revenues without Use of Fund Balance	30,000	30,000	6,260	20.87%	12,203	40.68%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 55,100	\$ 55,100	\$ 6,260	11.36%	\$ 12,203	22.15%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 9,165	16.63%	\$ 9,998	18.15%
TOTAL APPROPRIATIONS	\$ 55,100	\$ 55,100	\$ 9,165	16.63%	\$ 9,998	18.15%
Projected Fund Balance December 31	\$ 277,408	\$ 277,408				
Estimated Fund Balance as of Report Date			\$ 299,603			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Investment Income	\$ -	\$ -	\$ 56,171	-	\$ 19,708	-
Miscellaneous	-	-	-	-	1,219,936	-
TOTAL REVENUES	\$ -	\$ -	\$ 56,171	-	\$ 1,239,644	-
Appropriations:						
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Estimated Fund Balance as of Report Date			\$ 5,914,041			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	\$ -	\$ 52,347	\$ 52,348	100.00%	\$ 101,190	100.00%
Investment Income	-	-	1,818	-	-	-
Revenues without Use of Fund Balance	-	52,347	54,166	103.47%	101,190	100.00%
Use of Fund Balance	334,131	281,784	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 334,131	\$ 334,131	\$ 54,166	16.21%	\$ 101,190	36.38%
Appropriations:						
Police Services	\$ 334,131	\$ 334,131	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 334,131	\$ 334,131	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 805,456	\$ 857,803				
Estimated Fund Balance as of Report Date			\$ 1,193,753			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 16,623	\$ 16,623	100.00%	\$ 102,088	101.41%
Investment Income	-	-	2,135	-	-	-
Revenues without Use of Fund Balance	-	16,623	18,758	112.84%	102,088	101.41%
Use of Fund Balance	140,700	124,077	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,700	\$ 140,700	\$ 18,758	13.33%	\$ 102,088	107.46%
Appropriations:						
Police Services	\$ 140,700	\$ 140,700	\$ 29,900	21.25%	\$ 24,980	26.29%
TOTAL APPROPRIATIONS	\$ 140,700	\$ 140,700	\$ 29,900	21.25%	\$ 24,980	26.29%
Projected Fund Balance December 31	\$ 1,137,272	\$ 1,153,895				
Estimated Fund Balance as of Report Date			\$ 1,266,830			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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	\$ 163,793	10.45%	\$ 211,781	18.37%
Investment Income	157,500	157,500	42,785	27.17%	47,119	31.03%
TOTAL REVENUES	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 206,578</u>	11.97%	<u>\$ 258,900</u>	19.85%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 39,024	5.60%	\$ 54,367	10.67%
Appropriations without Contribution to Fund Balance	696,350	696,350	39,024	5.60%	54,367	10.67%
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>\$ 39,024</u>	2.26%	<u>\$ 54,367</u>	4.17%
Projected Fund Balance December 31	\$ 6,161,236	\$ 6,161,236				
Estimated Fund Balance as of Report Date			\$ 5,299,640			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 235,196	\$ 250,832	106.65%	\$ 19,505	100.00%
Revenues without Use of Fund Balance	-	235,196	250,832	106.65%	19,505	100.00%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 350,000	\$ 585,196	\$ 250,832	42.86%	\$ 19,505	5.28%
Appropriations:						
Sheriff	\$ 350,000	\$ 585,196	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 350,000	\$ 585,196	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 392,174	\$ 392,174				
Estimated Fund Balance as of Report Date			\$ 993,006			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 213,253	\$ 213,253	\$ 213,253			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 17,000	-	\$ -	-
Revenues without Use of Fund Balance	-	-	17,000	-	-	-
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 17,000</u>	22.67%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 200</u>	0.27%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 138,253	\$ 138,253				
Estimated Fund Balance as of Report Date			\$ 230,053			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 366,666	\$ 366,666	\$ 366,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 2,351	\$ 2,352	100.04%	\$ 95,065	100.00%
Investment Income	-	-	2,127	-	550	-
Revenues without Use of Fund Balance	-	2,351	4,479	190.51%	95,615	100.58%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 72,351	\$ 4,479	6.19%	\$ 95,615	57.93%
Appropriations:						
Sheriff	\$ 70,000	\$ 72,351	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 72,351	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 296,666	\$ 296,666				
Estimated Fund Balance as of Report Date			\$ 371,145			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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	\$ 164,408	15.87%	\$ 144,959	13.07%
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	38,917	82.80%	35,955	61.78%
TOTAL REVENUES	\$ 2,686,027	\$ 2,686,027	\$ 603,325	22.46%	\$ 580,914	20.56%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 1,700,869	79.97%	\$ 1,709,168	76.80%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	1,700,869	79.97%	1,709,168	76.80%
Contribution to Fund Balance	559,159	559,159	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,686,027	\$ 2,686,027	\$ 1,700,869	63.32%	\$ 1,709,168	60.48%
Projected Fund Balance December 31	\$ 5,462,787	\$ 5,462,787				
Estimated Fund Balance as of Report Date			\$ 3,806,084			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Fund Balance as of January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Licenses and Permits	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 177,320	1,182.13%
Investment Income	-	-	4,865	-	5,768	-
Revenues without Use of Fund Balance	100,000	100,000	4,865	4.87%	183,088	1,220.59%
Use of Fund Balance	300,000	300,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,000	\$ 400,000	\$ 4,865	1.22%	\$ 183,088	183.09%
Appropriations:						
Planning and Development	\$ 400,000	\$ 400,000	\$ 11,532	2.88%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 400,000	\$ 400,000	\$ 11,532	2.88%	\$ -	0.00%
Projected Fund Balance December 31	\$ 578,008	\$ 578,008				
Estimated Fund Balance as of Report Date			\$ 871,341			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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	\$ 2,562,132	18.11%	\$ 2,000,485	14.25%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	802,000	802,000	220,920	27.55%	232,556	45.60%
Miscellaneous	45,119	45,119	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	14,992,301	14,992,301	2,783,052	18.56%	2,233,041	15.30%
Use of Fund Balance	3,725,640	3,725,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,717,941	\$ 18,717,941	\$ 2,783,052	14.87%	\$ 2,233,041	11.92%
Appropriations:						
Facility Debt	\$ 13,690,977	\$ 13,690,977	\$ 2,692,985	19.67%	\$ 2,767,464	20.23%
Tourism	5,026,964	5,026,964	1,454,186	28.93%	1,152,488	22.81%
TOTAL APPROPRIATIONS	\$ 18,717,941	\$ 18,717,941	\$ 4,147,171	22.16%	\$ 3,919,952	20.93%
Projected Fund Balance December 31	\$ 21,728,010	\$ 21,728,010				
Estimated Fund Balance as of Report Date			\$ 24,089,531			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 48,452	31.26%	\$ 40,437	26.96%
Investment Income	64,000	64,000	11,543	18.04%	10,461	20.33%
Miscellaneous	1,200,000	1,200,000	383,874	31.99%	281,156	28.84%
Other Financing Sources	116,750	116,750	29,188	25.00%	6,250	25.00%
Revenues without Use of Net Position	1,535,750	1,535,750	473,057	30.80%	338,304	28.16%
Use of Net Position	480,579	480,579	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,016,329	\$ 2,016,329	\$ 473,057	23.46%	\$ 338,304	17.47%
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 407,130	20.30%	\$ 424,081	22.03%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	11,000	11,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,016,329	\$ 2,016,329	\$ 407,130	20.19%	\$ 424,081	21.90%
Projected Net Position December 31	\$ 453,334	\$ 453,334				
Estimated Net Position as of Report Date			\$ 999,840			

* 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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	\$ 189,000	\$ 189,000	\$ 44,873	23.74%	\$ 73,040	38.83%
Miscellaneous	3,700,000	3,700,000	206,773	5.59%	731,924	20.60%
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	251,646	2.30%	804,964	10.67%
Use of Net Position	1,089,929	1,089,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,022,632	\$ 12,022,632	\$ 251,646	2.09%	\$ 804,964	8.40%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 12,022,632	\$ 12,022,632	\$ 858,610	7.14%	\$ 715,783	7.47%
Total Non-Departmental	12,022,632	12,022,632	858,610	7.14%	715,783	7.47%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 12,022,632	\$ 858,610	7.14%	\$ 715,783	7.47%
Projected Net Position December 31	\$ 13,321,008	\$ 13,321,008				
Estimated Net Position as of Report Date			\$ 13,803,973			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Net Position January 1	\$ 10,979,094	\$ 10,979,094	\$ 10,979,094			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 52,886	-	\$ -	-
Charges for Services	2,100,000	2,100,000	534,300	25.44%	471,800	20.58%
Investment Income	540,500	540,500	103,814	19.21%	145,311	24.71%
Miscellaneous	-	-	3,531	-	3,873	-
Other Financing Sources	14,800,000	14,800,000	3,700,000	25.00%	4,400,500	25.00%
Revenues without Use of Net Position	17,440,500	17,440,500	4,394,531	25.20%	5,021,484	24.52%
Use of Net Position	6,313,066	6,313,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 4,394,531	18.50%	\$ 5,021,484	17.23%
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 2,436,189	10.26%	\$ 4,083,561	14.01%
Non-Departmental:						
Reserves - Compensation	13,000	13,000	-	0.00%	-	0.00%
Total Non-Departmental	13,000	13,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 23,753,566	\$ 23,753,566	\$ 2,436,189	10.26%	\$ 4,083,561	14.01%
Projected Net Position December 31	\$ 4,666,028	\$ 4,666,028				
Estimated Net Position as of Report Date			\$ 12,937,436			

* 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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	58,784,029	58,784,029	14,909,482	25.36%	13,819,561	24.97%
Investment Income	1,782,000	1,782,000	744,228	41.76%	739,675	46.40%
Miscellaneous	100	100	977	977.00%	158	158.00%
TOTAL REVENUES	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 15,654,687</u>	25.35%	<u>\$ 14,559,394</u>	24.16%
Appropriations:						
Support Services	\$ 61,176,797	\$ 61,176,797	\$ 10,158,936	16.61%	\$ 9,982,759	16.58%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	8,258	25.00%	8,258	25.00%
Total Non-Departmental	<u>43,032</u>	<u>43,032</u>	<u>8,258</u>	19.19%	<u>8,258</u>	19.19%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	10,167,194	16.61%	9,991,017	16.58%
Working Capital Reserve	546,300	546,300	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 10,167,194</u>	16.46%	<u>\$ 9,991,017</u>	16.58%
Projected Net Position December 31	<u>\$ 24,462,894</u>	<u>\$ 24,462,894</u>				
Estimated Net Position as of Report Date			<u>\$ 29,404,087</u>			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Net Position January 1	\$ 19,359,909	\$ 19,359,909	\$ 19,359,909			
Revenues:						
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 435,463	1.38%	\$ 469,597	1.50%
Investment Income	541,000	541,000	202,684	37.46%	204,171	106.34%
Miscellaneous	-	-	8,149	-	152	-
Revenues without Use of Net Position	32,091,187	32,091,187	646,296	2.01%	673,920	2.13%
Use of Net Position	3,071,110	3,071,110	-	0.00%	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,162,297	\$ 646,296	1.84%	\$ 673,920	2.13%
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 356,813	22.66%	\$ 394,062	19.59%
Water Resources*	33,407,313	33,407,313	7,559,733	22.63%	6,349,109	21.92%
Non-Departmental:						
Reserves - Compensation	53,000	53,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	14,000	14,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	113,000	113,000	-	0.00%	-	0.00%
Total Non-Departmental	180,000	180,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 35,162,297	\$ 35,162,297	\$ 7,916,546	22.51%	\$ 6,743,171	21.35%
Projected Net Position December 31	\$ 16,288,799	\$ 16,288,799				
Estimated Net Position as of Report Date			\$ 12,089,659			

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

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Water and Sewer Operating Fund (501)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Net Position January 1	\$ 186,086,605	\$ 186,086,605	\$ 186,086,605			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 85,056,348	19.75%	\$ 85,210,720	20.76%
Investment Income	5,289,500	5,289,500	1,651,814	31.23%	1,347,069	32.32%
Contributions and Donations	30,227,414	30,227,414	6,856,672	22.68%	8,328,446	28.25%
Miscellaneous	-	-	208,818	-	82,641	-
Revenues without Use of Net Position	466,158,282	466,158,282	93,773,652	20.12%	94,968,876	21.38%
Use of Net Position	24,731,301	24,731,301	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 93,773,652	19.10%	\$ 94,968,876	19.83%
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 397,500	20.10%	\$ 219,572	18.82%
Water Resources*	488,045,859	488,045,859	115,423,275	23.65%	110,364,708	23.13%
Non-Departmental:						
Reserves - Compensation	527,000	527,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	89,000	89,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	250,000	250,000	-	0.00%	-	0.00%
Total Non-Departmental	866,000	866,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 490,889,583	\$ 490,889,583	\$ 115,820,775	23.59%	\$ 110,584,280	23.09%
Projected Net Position December 31	\$ 161,355,304	\$ 161,355,304				
Estimated Net Position as of Report Date			\$ 164,039,482			

* 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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Net Position January 1	\$ 28,283,559	\$ 28,283,559	\$ 28,283,559			
Revenues:						
Charges for Services	\$ 153,361,910	\$ 153,361,910	\$ 33,625,563	21.93%	\$ 30,528,209	21.78%
Investment Income	715,500	715,500	262,727	36.72%	297,475	98.47%
Miscellaneous	364,796	364,796	214,480	58.79%	100,853	31.77%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 34,102,770	22.08%	\$ 30,926,537	21.97%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 1,929,655	19.70%	\$ 1,816,810	20.34%
County Administration	9,699,092	9,699,092	1,777,749	18.33%	1,437,272	20.77%
Financial Services	12,445,471	12,445,471	2,472,716	19.87%	2,382,206	20.80%
Human Resources	9,705,970	9,705,970	1,918,473	19.77%	1,470,549	16.83%
Information Technology Services	79,657,699	79,657,699	14,106,154	17.71%	12,709,883	17.07%
Law	4,411,226	4,411,226	960,668	21.78%	840,558	21.82%
Support Services	25,790,653	25,790,653	5,195,767	20.15%	4,806,525	20.14%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,931,500	2,931,500	298,105	10.17%	122,090	4.76%
Total Non-Departmental	2,935,500	2,935,500	298,105	10.16%	122,090	4.76%
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,442,206	\$ 28,659,287	18.56%	\$ 25,585,893	18.17%
Projected Net Position December 31	\$ 28,283,559	\$ 28,283,559				
Estimated Net Position as of Report Date			\$ 33,727,042			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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	\$ 1,125,275	25.00%	\$ 1,125,208	25.00%
Investment Income	212,000	212,000	84,590	39.90%	87,994	46.07%
TOTAL REVENUES	\$ 4,713,101	\$ 4,713,101	\$ 1,209,865	25.67%	\$ 1,213,202	25.86%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 636,418	16.87%	\$ 758,878	21.66%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	636,418	16.87%	758,878	21.66%
Working Capital Reserve	940,151	940,151	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 4,713,101	\$ 4,713,101	\$ 636,418	13.50%	\$ 758,878	16.17%
Projected Net Position December 31	\$ 4,797,282	\$ 4,797,282				
Estimated Net Position as of Report Date			\$ 4,430,578			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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	\$ 4,480,771	29.24%	\$ 3,553,181	32.27%
Investment Income	245,500	245,500	94,694	38.57%	78,175	29.93%
Miscellaneous	343,500	343,500	453,796	132.11%	442,797	159.85%
Other Financing Sources	15,000	15,000	6,972	46.48%	4,422	-
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 5,036,233	31.62%	\$ 4,078,575	30.64%
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 2,769,620	20.48%	\$ 2,904,341	23.62%
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	552,970	25.00%	246,605	25.00%
Total Non-Departmental	2,247,878	2,247,878	552,970	24.60%	246,605	24.24%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	3,322,590	21.06%	3,150,946	23.67%
Working Capital Reserve	153,525	153,525	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 3,322,590	20.86%	\$ 3,150,946	23.67%
Projected Net Position December 31	\$ 10,037,654	\$ 10,037,654				
Estimated Net Position as of Report Date			\$ 11,597,772			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Net Position January 1	\$ 56,083,886	\$ 56,083,886	\$ 56,083,886			
Revenues:						
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 23,472,567	24.87%	\$ 19,849,583	24.93%
Investment Income	1,940,000	1,940,000	524,611	27.04%	465,036	41.20%
Miscellaneous	-	-	515,670	-	449,585	-
Revenues without Use of Net Position	96,305,909	96,305,909	24,512,848	25.45%	20,764,204	25.71%
Use of Net Position	2,776,745	2,776,745	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 99,082,654	\$ 99,082,654	\$ 24,512,848	24.74%	\$ 20,764,204	24.90%
Appropriations:						
Human Resources	\$ 99,068,654	\$ 99,068,654	\$ 23,746,638	23.97%	\$ 18,104,789	21.72%
Non-Departmental:						
Reserves - Compensation	14,000	14,000	-	0.00%	-	0.00%
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 99,082,654	\$ 99,082,654	\$ 23,746,638	23.97%	\$ 18,104,789	21.71%
Projected Net Position December 31	\$ 53,307,141	\$ 53,307,141				
Estimated Net Position as of Report Date			\$ 56,850,096			

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 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 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	\$ 4,003,340	25.00%	\$ 3,874,999	25.00%
Investment Income	98,500	98,500	105,989	107.60%	66,617	57.23%
Miscellaneous	270,000	270,000	105,601	39.11%	227,045	-
TOTAL REVENUES	\$ 16,381,862	\$ 16,381,862	\$ 4,214,930	25.73%	\$ 4,168,661	26.69%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 6,341,744	40.54%	\$ 7,291,437	47.26%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	15,654,980	15,654,980	6,341,744	40.51%	7,291,437	47.23%
Working Capital Reserve	726,882	726,882	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 16,381,862	\$ 16,381,862	\$ 6,341,744	38.71%	\$ 7,291,437	46.69%
Projected Net Position December 31	\$ 5,966,041	\$ 5,966,041				
Estimated Net Position as of Report Date			\$ 3,112,345			

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Workers' Compensation Fund (604)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 03/31/2025	Actuals YTD as of 03/31/2025	% Actual to Current Budget	Actuals YTD as of 03/31/2024	% Actual to 03/31/2024 Budget
Estimated Net Position January 1	\$ 11,103,126	\$ 11,103,126	\$ 11,103,126			
Revenues:						
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 750,279	25.00%	\$ 875,127	25.00%
Investment Income	574,500	574,500	151,112	26.30%	163,420	35.17%
Miscellaneous	-	-	-	-	39,507	-
Revenues without Use of Net Position	3,575,616	3,575,616	901,391	25.21%	1,078,054	27.19%
Use of Net Position	2,350,468	2,350,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,926,084	\$ 5,926,084	\$ 901,391	15.21%	\$ 1,078,054	18.32%
Appropriations:						
Human Resources	\$ 5,916,084	\$ 5,916,084	\$ 1,419,555	23.99%	\$ 1,394,249	23.73%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,926,084	\$ 5,926,084	\$ 1,419,555	23.95%	\$ 1,394,249	23.69%
Projected Net Position December 31	\$ 8,752,658	\$ 8,752,658				
Estimated Net Position as of Report Date			\$ 10,584,962			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 3/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	9,600,000	9,627,435	27,435	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				Total: Charges for Services	-	27,435
<i>Total: Street Lighting Fund</i>			27,435		-	27,435
DA Special State Fund (083)						
Fines and Forfeitures	-	13,103	13,103	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - February 2025	-	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - March 2025	205	205
				Total: Fines and Forfeitures	205	13,103
Use of Fund Balance	31,718	18,615	(13,103)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. February 2025 Correction	-	(4,034)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - March 2025	(205)	(205)
				Total: Use of Fund Balance	(205)	(13,103)
<i>Total: DA Special State Fund</i>			-		-	-
Police Special Justice Fund (070)						
Fines and Forfeitures	-	52,347	52,347	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	3,052
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	49,295	49,295
				Total: Fines and Forfeitures	49,295	52,347
Use of Fund Balance	334,131	281,784	(52,347)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(3,052)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	(49,295)	(49,295)
				Total: Use of Fund Balance	(49,295)	(52,347)
<i>Total: Police Justice Fund</i>			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	16,623	16,623	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	13,361
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	3,162
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	100	100
				Total: Fines and Forfeitures	100	16,623
Use of Fund Balance	140,700	124,077	(16,623)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(13,361)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	(3,162)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	(100)	(100)
				Total: Use of Fund Balance	(100)	(16,623)
Total: Police Special State Fund			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	235,196	235,196	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	185,631	185,631
				Total: Fines and Forfeitures	185,631	235,196
Total: Sheriff Special Justice Fund			235,196		185,631	235,196
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	2,351	2,351	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	510	510
				Total: Fines and Forfeitures	510	2,351
Total: Sheriff Special State Fund			2,351		510	2,351
Total Revenue Budget Adjustments			264,982		186,141	264,982

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 3/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Juvenile Court	7,866,919	10,206,919	2,340,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	1,125,000
				Indigent Defense - Remaining FY Reserves Transfer - Juvenile Court	-	1,215,000
				Total: Juvenile Court	-	2,340,000
Judiciary	40,449,669	52,824,669	12,375,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	6,000,000
				Indigent Defense - Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	6,375,000
				Total: Judiciary	-	12,375,000
Probate Court	5,115,335	5,400,335	285,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	285,000
				Total: Probate Court	-	285,000
Non-Departmental:						
Reserves - Indigent Defense	15,000,000	-	(15,000,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	(7,410,000)
				Remaining FY Reserves Transfer - Juvenile Court	-	(1,215,000)
				Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	(6,375,000)
				Total: Reserves - Indigent Defense	-	(15,000,000)
<i>Total: General Fund</i>						
			-		-	-
Police Services District Fund (106)						
Recorder's Court	2,385,708	2,765,708	380,000	Indigent Defense - Reserves Transfers 1st 6 months	-	190,000
				Total FY Reserves Budget Transfer	-	190,000
				Total: Recorder's Court	-	380,000
Non-Departmental	7,251,791	6,871,791	(380,000)	Indigent Defense - Reserves Transfers 1st 6 months	-	(190,000)
				Total FY Reserves Budget Transfer	-	(190,000)
				Total: Non-Departmental	-	(380,000)
<i>Total: Police Services District Fund</i>						
			-		-	-
Street Lighting Fund (002)						
Transportation	10,363,833	10,391,268	27,435	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				Total: Transportation	-	27,435
<i>Total: Street Lighting Fund</i>						
			27,435		-	27,435
DA Special State Fund (083)						
Contribution to Fund Balance	-	-	-	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025 Correction	-	(4,034)
				Total: Contribution to Fund Balance	-	-
<i>Total: DA Special State Fund</i>						
			-		-	-

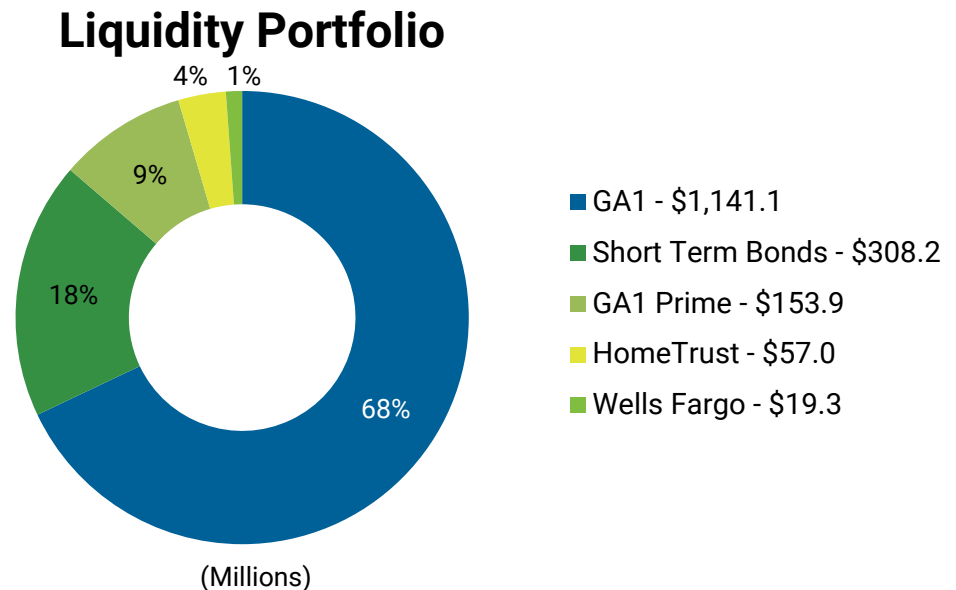
Department/Fund	2025 Adopted Budget	2025 Current Annual Budget March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff	350,000	585,196	235,196	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	185,631	185,631
				Total: Sheriff Special Justice	185,631	235,196
<i>Total: Sheriff Special Justice Fund</i>			235,196		185,631	235,196
Sheriff Special State Fund (067)						
Sheriff	70,000	72,351	2,351	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	510	510
				Total: Sheriff Special State	510	2,351
<i>Total: Sheriff Special State Fund</i>			2,351		510	2,351
Total Appropriation Budget Adjustments			\$ 264,982		\$ 186,141	\$ 264,982

FINANCIAL POSITION AS OF DECEMBER 31, 2024

As of the report date, the County is managing \$2,628,371,197 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at December 31 were:

Liquidity Portfolio		
Interest Bearing	\$ 1,352,003,558	51%
Securities (Maturity <1yr)	308,152,468	12%
Non-Interest Bearing	<u>19,296,051</u>	<u>1%</u>
Total Liquidity Portfolio	<u>1,679,452,077</u>	<u>64%</u>
Bond Portfolio	43,524,564	2%
Investment Portfolio (Maturity >1yr)	905,394,556	34%
Total	<u>\$ 2,628,371,197</u>	<u>100.0%</u>

LIQUIDITY PORTFOLIO



Liquidity balances include interest bearing accounts at the State Local Government Investment Pools (GA Fund 1 and GA Fund 1 Prime) and balances held in checking and savings accounts at various financial institutions.

ACCOUNT TYPE	% LIQUIDITY PORTFOLIO	\$ LIQUIDITY PORTFOLIO	AVERAGE YIELD %*
GA Fund 1	69%	\$ 1,141,098,539	4.55%
Short-Term Securities	18%	308,152,468	3.15%
GA Fund 1 Prime	9%	153,903,352	4.69%
HomeTrust Bank	3%	57,001,667	4.87%
Non-Interest Bearing Bank Accounts (WF)	<u>1%</u>	<u>19,296,051</u>	0.00%
Total Liquidity Portfolio	<u>100.0%</u>	<u>\$1,679,452,077</u>	4.39%

*Excludes non-interest bearing from the yield calculation

At December 31, 2024, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, excluding non-interest bearing deposit balances at Wells Fargo, was 4.39% compared to 4.90% at December 31, 2023.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of December 31, the WAC [4.39%] trailed the S&P GIP Gov benchmark [4.46%] by 0.07%. The WAC [4.39%] trailed the GA1 benchmark [4.65%] by 0.26%. The WAC is experiencing a higher than usual variance versus the benchmark due to Federal Reserve Bank rate hikes. Starting in June 2022, the Federal Reserve Bank increased its overnight rate from a lower bound of 0.25% to 5.25% by late summer 2023. Investments purchased prior to those hikes will continue to impact the WAC until maturity. At December 31, 2024, the County held \$308,152,468 in short-term securities with final maturities of less than 1 year, and a weighted average maturity of 173 days.

SECURITIES ACCOUNT	AMOUNT
Operating	\$ 235,331,912
2017 Sales Tax	51,959,773
2023 Sales Tax	<u>20,860,783</u>
Total Short-Term Securities	<u>\$ 308,152,468</u>

At December 31, 2024, bank deposits held by HomeTrust Bank, and Wells Fargo Bank (WF) totaled \$76,297,718. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities pledged as collateral and held by custodians.

As of December 31, 2024, Wells Fargo and HomeTrust Bank continue to participate in the State of Georgia's Secure Deposit Program in accordance with O.C.G.A. §45-8-13 and O.C.G.A. §45-8-1. Both banks are in compliance with their collateral requirements.

BOND RELATED PORTFOLIO

The Bond Portfolio represented 2% of the Total Portfolio at December 31, 2024. The Bank of New York Mellon serves as Custodian and Trustee for the Water and Sewerage Bond Sinking Fund Accounts and the 2020 Water and Sewer Bond construction fund. Regions Bank serves as custodian for the Development Authority Bonds, Urban Redevelopment Agency of Gwinnett County Bonds and Tax Allocation District 6 Bonds. The investment of these funds is designated by bond covenants. At December 31, 2024, all Bond Portfolio deposits were invested at GA1.

BOND RELATED DEPOSITS	AMOUNT
Bank of New York Mellon	
Water and Sewer Sinking Funds	\$34,818,264
2020 Water and Sewerage Bond Construction Fund	<u>1,929,321</u>
Total Bank of New York Mellon	<u>\$36,747,585</u>
Regions Bank	
2020 Tax Allocation District 6 - The Exchange at Gwinnett Funds	6,336,842
2020B Development Authority Bond - Gas South District Construction Fund	<u>440,137</u>
Total Regions Bank	<u>\$ 6,776,979</u>
Total Bond Portfolio	<u>\$43,524,564</u>

INVESTMENT PORTFOLIO

The nominal value of Long-Term Investment Securities at December 31, 2024 was \$905,394,556 compared to \$909,651,868 at December 31, 2023. These funds represented 34% of the Total Portfolio at December 31, 2024, compared to 36% at December 31, 2023.

The Investment Portfolio is benchmarked against the S&P 1-3 year Treasury Index. At December 31, 2024, the Investment Portfolio had a weighted average maturity of 2.1 years and a yield-to-maturity of 3.45% versus the benchmark's weighted average maturity of 1.9 years and yield to maturity of 2.83%.

SECURITIES ACCOUNTS

The County has securities in both the Liquidity and Investment Portfolios, and they are held in three safekeeping accounts with Wells Fargo. At December 31, 2024, the market value of all securities totaled \$1,186,660,777. These accounts hold both the County's internally managed securities and securities managed by Atlanta Capital Management and Chandler Asset Management. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2017 and 2023 Sales Tax Portfolios with a total market value of \$235,839,712. Chandler Asset Management manages a portion of the Operating, 2017 and 2023 Sales Tax Portfolios with a total market value of \$214,007,855. See Appendix B and C for additional manager specific information.

PORTFOLIO	MARKET VALUE	NOMINAL VALUE	WEIGHTED AVERAGE MATURITY	YIELD TO MATURITY
Operating	\$ 809,072,281	\$ 827,901,785	1.8 years	3.22%
2017 Sales Tax - Total	189,361,283	193,467,634	2.3 years	3.32%
2023 Sales Tax – Total	<u>188,227,213</u>	<u>192,177,605</u>	3.2 years	4.57%
Total	<u>\$ 1,186,660,777</u>	<u>\$ 1,213,547,024</u>	2.1 years	3.45%

DIVERSIFICATION

Limits are set by policy to reduce the risk of issuer default. As of December 31, 2024, all balances were below their policy limit.

ISSUER	AMOUNT HELD (NOMINAL VALUE)	% OF TOTAL PORTFOLIO	POLICY LIMIT - % OF TOTAL PORTFOLIO
FHLMC	\$ 247,231,770	9%	35%
FNMA	133,672,627	5%	35%
FFCB	264,964,282	10%	35%
UST	154,750,000	6%	100%
FHLB	339,075,000	13%	35%
GA Municipal Bonds	41,561,660	2%	25%
GNMA	<u>32,291,685</u>	<u>1%</u>	35%
Securities Total	<u>\$ 1,213,547,024</u>	<u>46%</u>	
Georgia Fund 1	1,338,526,455	51%	80%
Wells Fargo	19,296,051	1%	50%
HomeTrust Bank	<u>57,001,667</u>	<u>2%</u>	5%
Bank Account Total	<u>\$1,414,824,173</u>	<u>54%</u>	
Total Portfolio	<u>\$2,628,371,197</u>	<u>100%</u>	

MBS – SUBCLASS OF AGENCIES	NOMINAL VALUE	% OF TOTAL PORTFOLIO – UP TO 25%
FHLMC MBS	\$ 219,747,611	8%
FNMA MBS	101,322,238	4%
GNMA MBS	32,291,685	1%
FFCB MBS	<u>464,282</u>	<u>0%</u>
Total MBS	<u>\$353,825,816</u>	<u>13%</u>

REVENUE

For the 12-month period ended December 31, 2024, total bank and investment income increased significantly over the same period in 2023. This is attributable to higher interest rates in the first half of 2024 compared to the first half of 2023 as well as matured investments that have been reinvested into higher interest rates. Interest rates started to fall in the fourth quarter of 2024, and investment revenue is expected to decline in 2025.

	THROUGH DECEMBER 31, 2023	THROUGH DECEMBER 31, 2024
All Other Funds	\$39,472,179	\$43,891,235
Capital Funds	22,285,813	23,919,702
Sales Tax Funds	<u>17,196,597</u>	<u>29,404,720</u>
Total	<u>\$78,954,589</u>	<u>\$97,215,657</u>

GEORGIA FUND 1 (GA1)

As of the report date, the County had liquidity funds totaling \$1,295,001,891 and bond funds totaling \$43,524,564 representing a total of \$1,338,526,455 invested in Local Government Investment Pools managed by the State of Georgia. Gwinnett County's share is 3.7% of the \$36.6 billion total GA1 balance. The current yield for GA1 at December 31, 2024, was 4.56%, compared to 5.39% at December 31, 2023. Beginning in April 2024, the County began investing in a new pool at the State Treasurer's Office called Georgia Fund 1 Prime (GA1 Prime). This new pool incorporates some short-term corporate notes and has a target of 15 basis points above GA1. The current yield for GA1 Prime was 4.69% at December 31, 2024.

MARKET ENVIRONMENT

Beginning in September 2024, the Federal Reserve Bank started a series of interest rate cuts in response to falling inflation numbers and weakening economic trends. They paused additional cuts starting in January 2025. Long-term interest rates have dropped marginally in expectation of future interest rate cuts, and markets expect the Federal Reserve Bank to continue cutting interest rates at a moderate pace.

1 Year Trailing US Treasury Rates

