



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
JULY 31, 2025
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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MEMORANDUM

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

FROM: Russell Royal
Director of Financial Services

DATE: August 21, 2025

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

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

This report includes:

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EXECUTIVE SUMMARY

Achievement of Excellence in Procurement Award

In July, Gwinnett County's Purchasing Division was awarded the 2025 Achievement of Excellence in Procurement Award from the National Procurement Institute. The award recognizes public and non-profit organizations that obtain high marks in the areas of innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement function. Gwinnett County's Purchasing Division has received this prestigious award for 27 consecutive years.

2026 Budget Preparation

Departments and elected officials have submitted their capital and operating budget requests including revenue estimates and service expansion proposals. In early August, they presented their 2026 business plans to the Chairwoman's Budget Review Committee for consideration.

Contributions to Capital

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

2025 Millage Rate Adoption

On August 19, 2025, the Board of Commissioners voted to hold Gwinnett County's unincorporated property tax rate for 2025 at 14.71 mills for the sixth consecutive year. This total does not include millage rates for the schools or for the cities, which set their own millage rates.

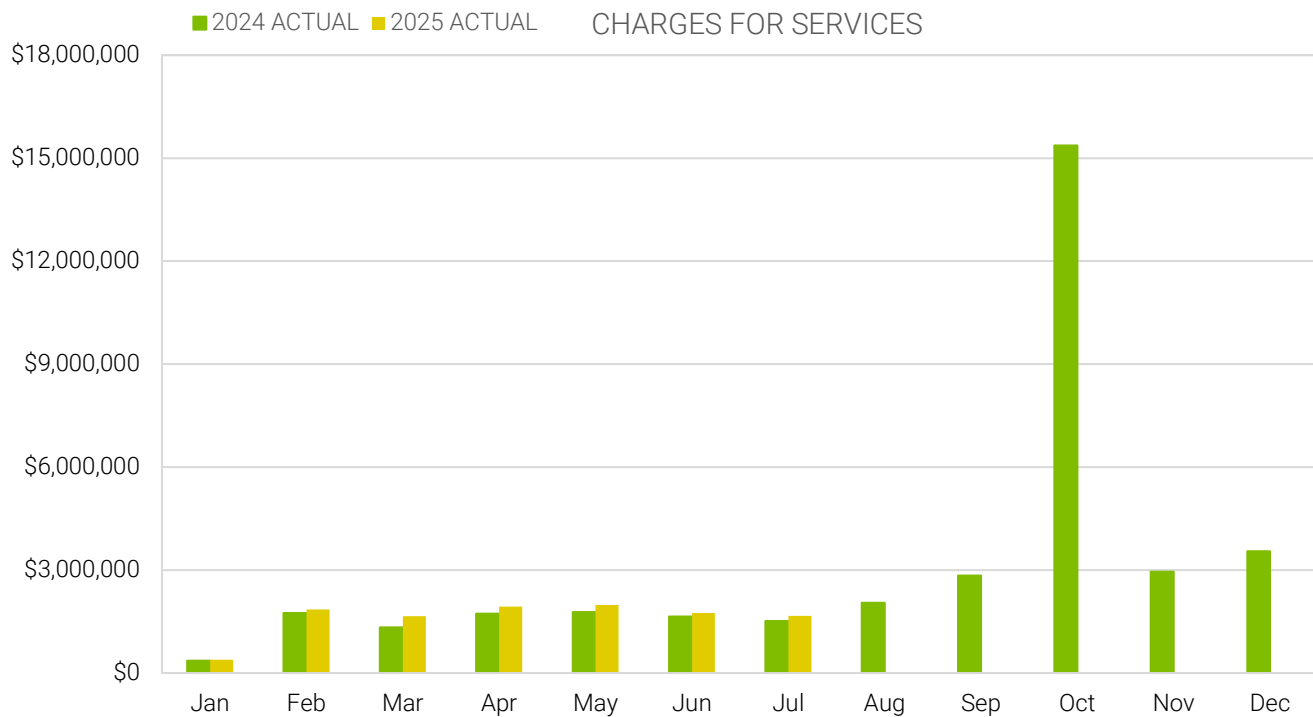
Most homeowners will not see the County government portion of their property taxes change because of the Value Offset Exemption, which holds the assessed value of a property constant for the County portion of their bill, even if there is an increase in property value.

The 2025 General Fund millage rate remains at 6.95 mills. Property taxes for special service districts and countywide levies for recreation and economic development also remain unchanged from the prior year. Taxes for service districts in Gwinnett County are based on property location and county services provided, such as police, fire and emergency medical services, and development and code enforcement.

GENERAL FUND (PAGE 12)

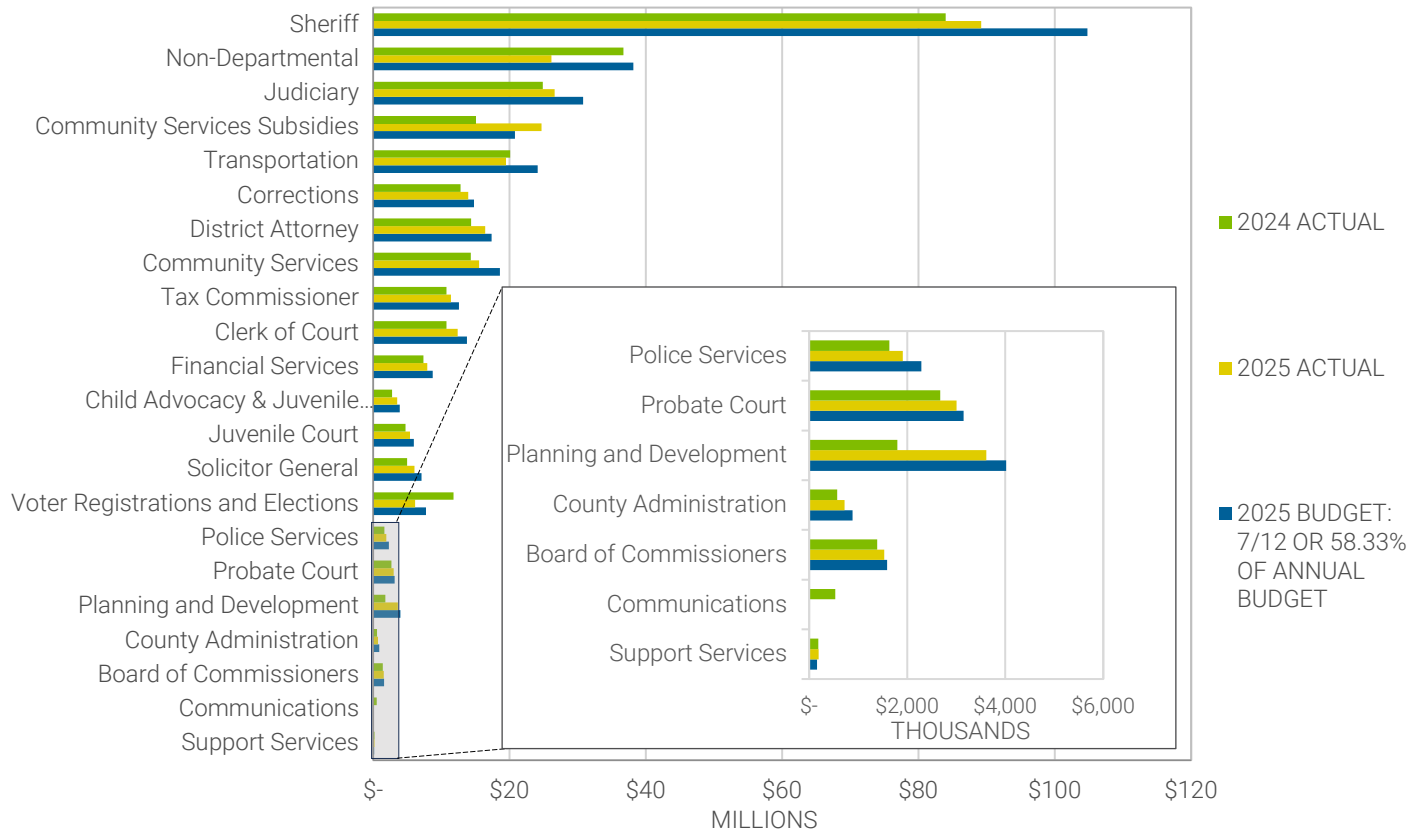
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

The main revenue source for the General Fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in the General Fund. The main sources of revenue in this category are tax commissions related to property taxes, judicial services, and school and summer youth programs.



As seen in the chart, last year there were significant increases in monthly collections around the property tax due date of October 15, 2024. January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through July are up approximately \$1.1 million or 11 percent, when compared to the same time last year. This is primarily due to a rise in civil court case filings.

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



Sheriff expenses are approximately \$5.2 million higher compared to last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 297 in 2024 to 237 in 2025. Although expenses are up, they are under budget by approximately \$15.6 million, or 15 percent, due to underutilization in personnel, industrial supplies, license support agreements, and industrial repairs and maintenance.

Non-Departmental expenses are approximately \$10.6 million lower in comparison to 2024. This is primarily due to the timing of contributions to capital and a planned decrease in contributions to local transit related to the discontinuation of the commuter bus service. Additionally, they are under budget by approximately \$12.0 million, primarily due to the timing of contributions to capital.

Judiciary expenses are approximately \$1.8 million higher than last year, primarily due to increases in personnel costs, professional services, and indigent defense attorney fees. However, they are under budget by approximately \$4.2 million, or 14 percent, primarily due to a change in the budgeting process for indigent defense, court reporters, and interpreters. Additionally, they are under budget in personnel due to vacancies, which have increased from 3 vacant positions in 2024 to 12 in 2025.

Community Services Subsidies are approximately \$9.6 million higher than last year, primarily due to increases to subsidies including Libraries and Board of Health. Additionally, they are over budget by approximately \$3.9 million primarily due to the third quarterly Library subsidy payment being made earlier this year than last year.

Transportation expenses are approximately \$578,000 lower in comparison to 2024. This is primarily due to underutilization in general operating expenses which is partially offset by increases in personnel services. They are under budget by approximately \$4.7 million primarily in road services, contributions to vehicles, and personnel due to vacancies.

Clerk of Court expenses are approximately \$1.7 million higher than last year, primarily due to personnel and professional services costs. The increase in personnel costs is related to pay-for-performance, market adjustments, and new positions. Additionally, they are under budget primarily due to personnel vacancies, which have increased from 5 vacant positions in 2024 to 8 in 2025.

Voter Registrations and Elections expenses are approximately \$5.6 million lower in comparison to 2024, due to 2024 being an election year. Additionally, current expenses are under budget by approximately \$1.6 million, or 21 percent, due to the Municipal General/Special Elections for Georgia Public Service Commissioner to be held in November 2025.

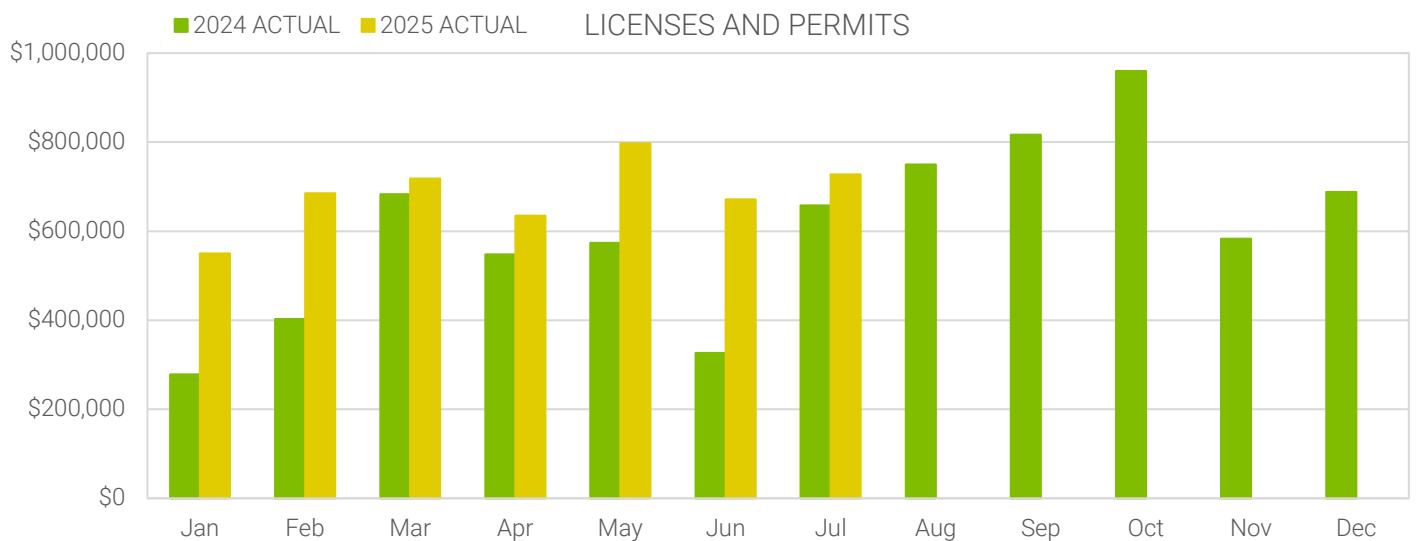
Communications has no current year expenses due to the transition of the Community Outreach Division to Community Services in January 2025.

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

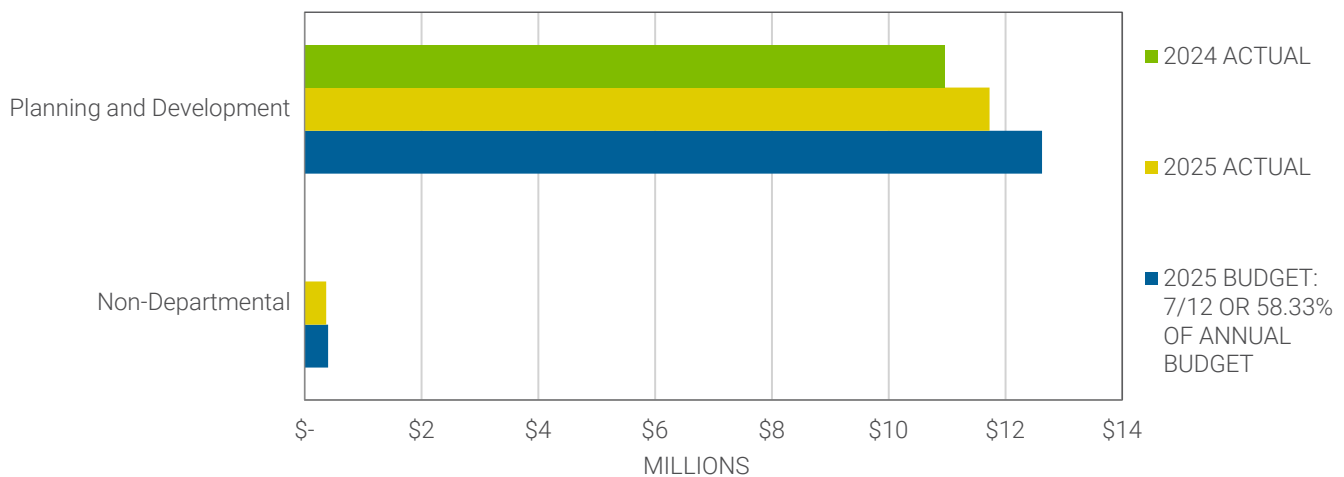
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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

The main revenue source for the Development and Enforcement Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. When compared to the same time last year, Licenses and Permits revenue is up approximately \$1.3 million. This increase is the result of needed changes in the fee schedule and to comply with 2024 legislation, adjusting new construction fixed cost per square foot to a valuation cost method.



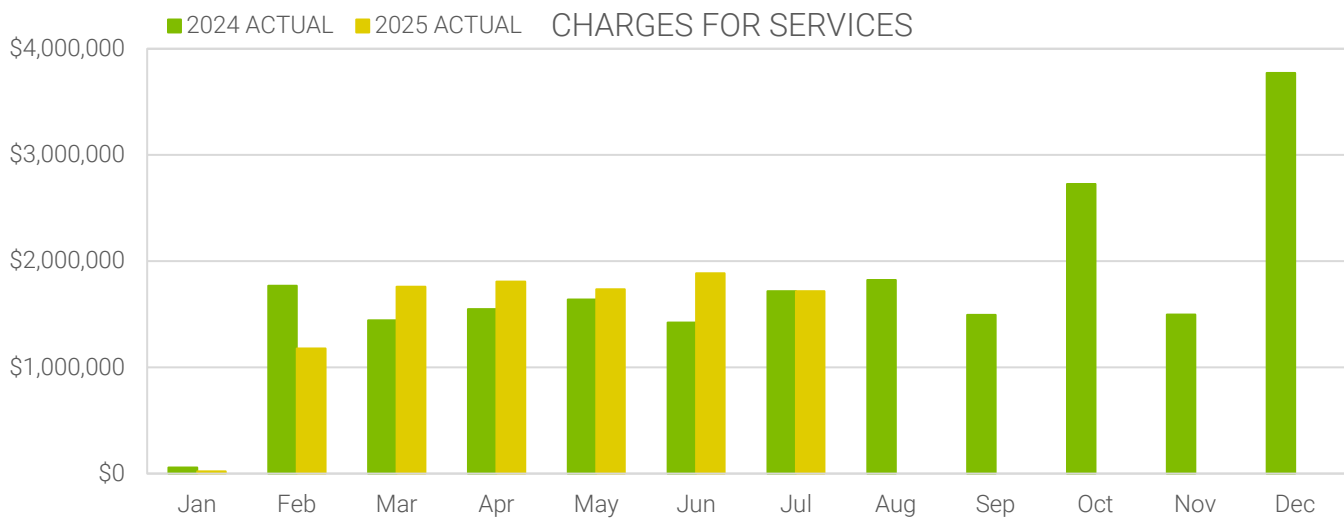
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JULY 2024– 2025 YTD EXPENDITURES



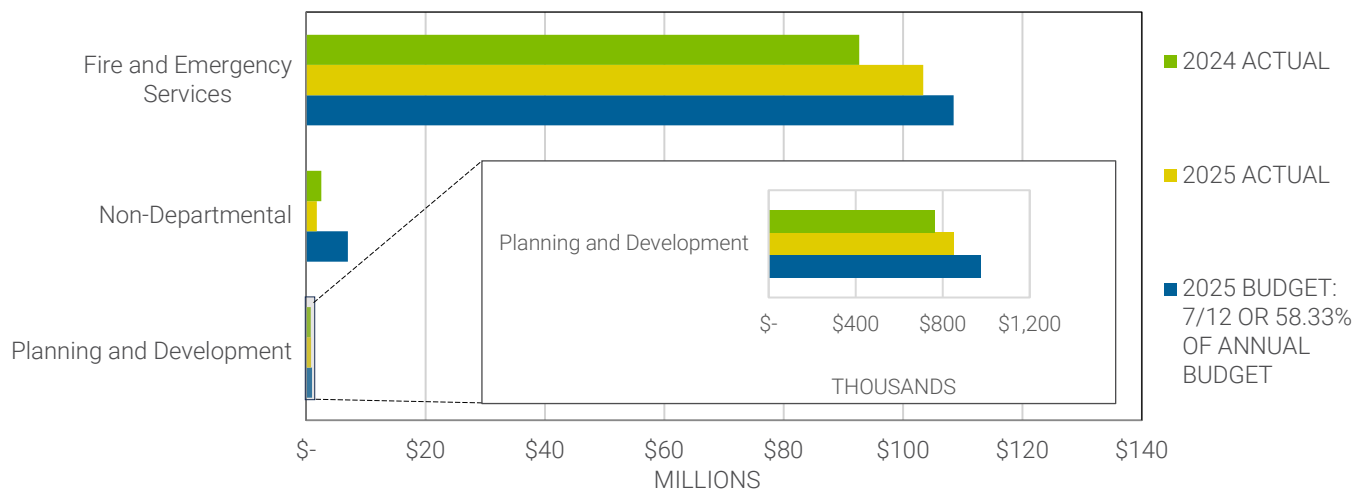
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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

The main revenue source for the Fire and Emergency Medical Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. Charges for Services revenue, which primarily consists of ambulance fees, are up approximately \$504,000 when compared to last year. This is mainly attributed to an increase in ambulance transports in 2025.



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

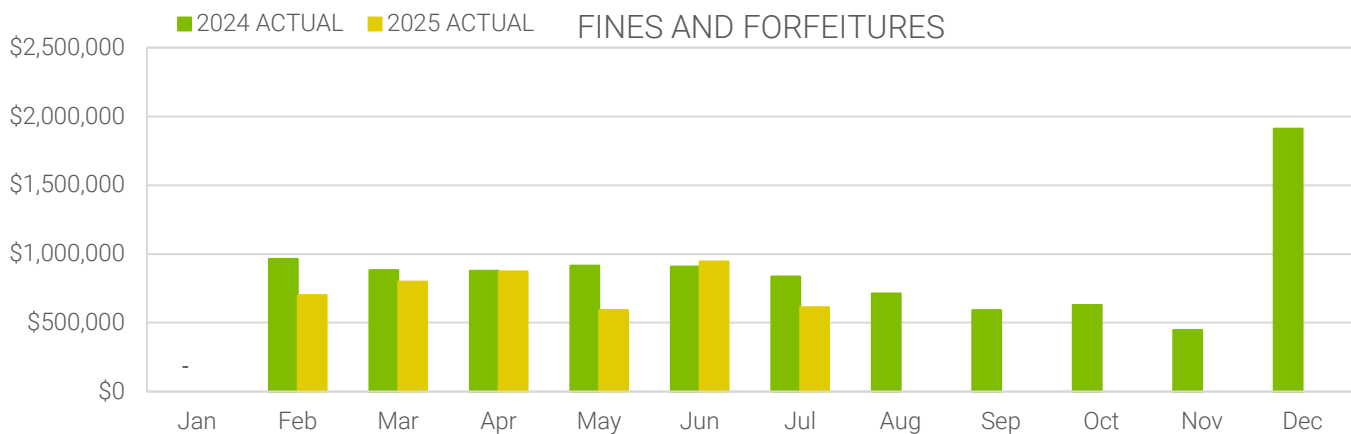


Fire and Emergency Services expenses are approximately \$10.7 million higher than last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 127 in 2024 to 32 in 2025.

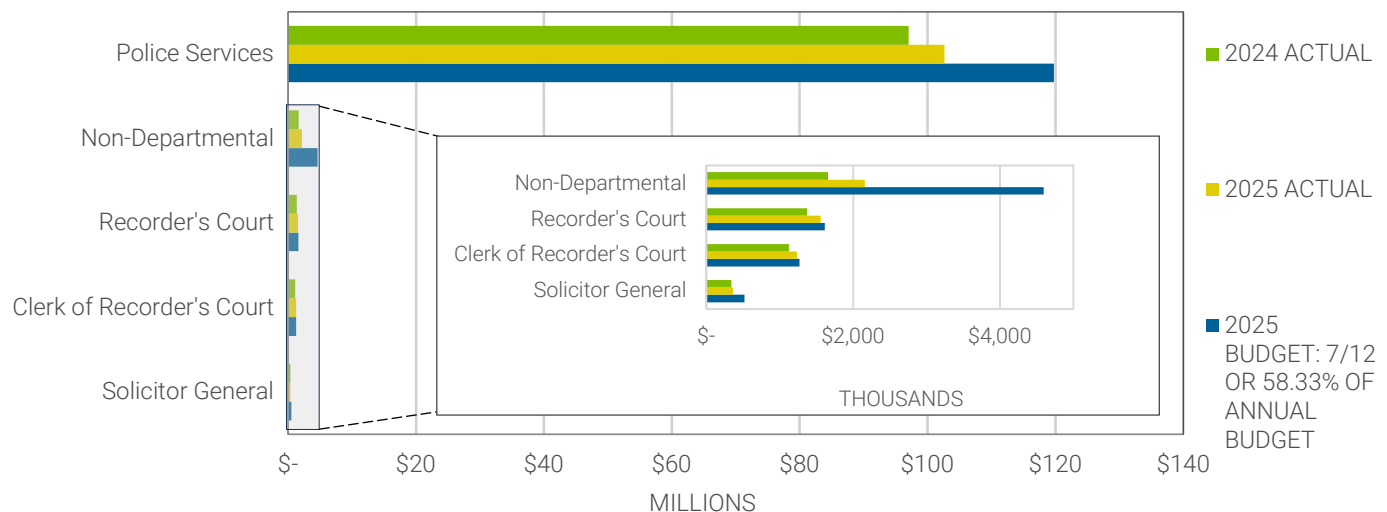
POLICE SERVICES DISTRICT FUND (PAGE 17)

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

The main revenue source for the Police Services fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. Fines and Forfeitures revenue through July is down approximately \$864,000, or 16 percent, compared to the same period last year. This is primarily due to a decrease in collections, which reflects the effectiveness of the school zone automated speed detection program and indicates safer driving habits.



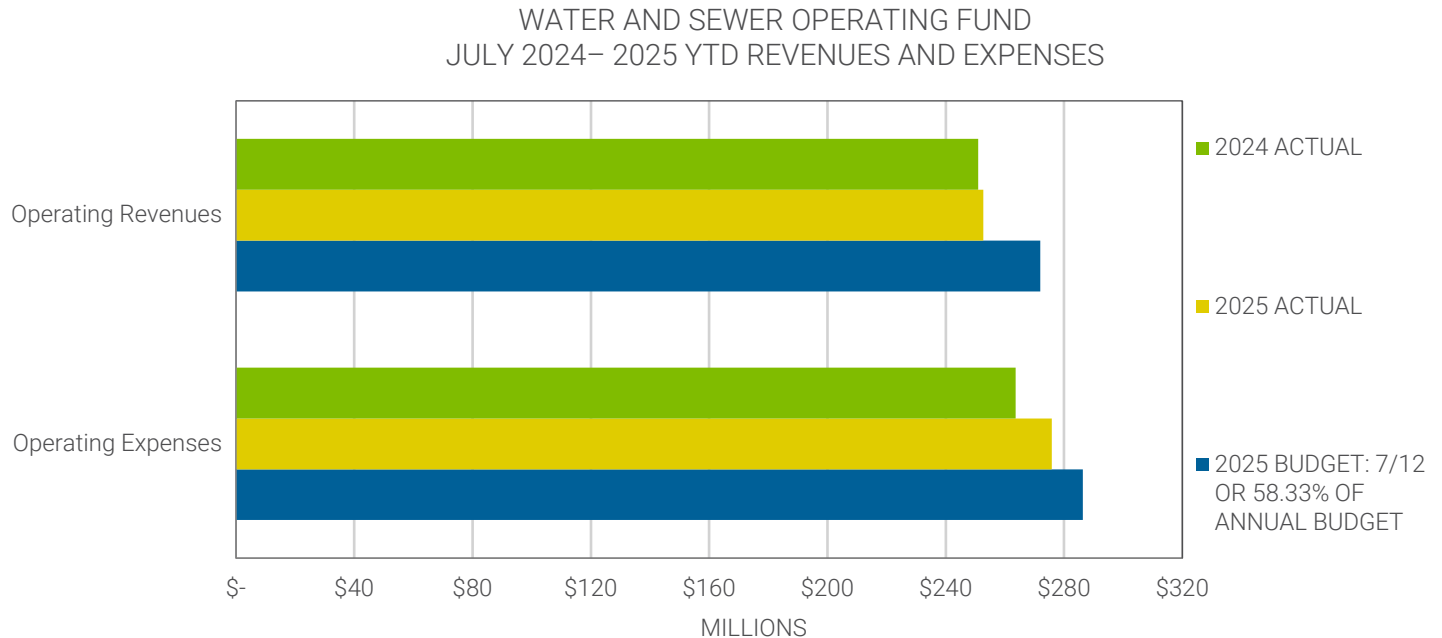
POLICE SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT JULY 2024– 2025 YTD EXPENDITURES



Police Services expenses are approximately \$5.6 million, or 6 percent, higher than the prior year primarily due to increased personnel costs related to reduced vacancies, pay-for-performance, and market adjustments. Vacant positions decreased from 252 positions in 2024 to 200 positions in 2025. Additionally, expenses are higher than the prior year due to the timing of the payment for the license support agreement for body cameras. However, Police is under budget by approximately \$17.1 million due to underutilization in personnel, contributions to vehicles, and professional services.

WATER & SEWER OPERATING FUND (PAGE 52)

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



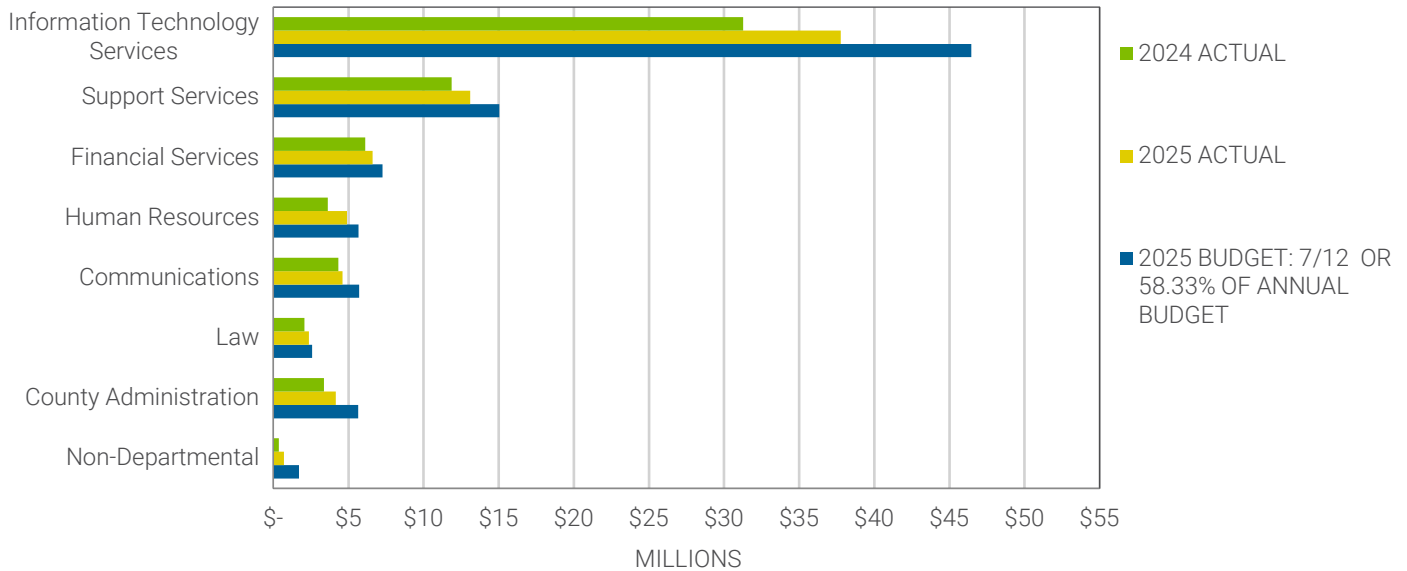
Year-to-date Water and Sewer Operating Fund revenues are up \$1.8 million compared to last year. This is primarily attributable to an increase in Charges for Services related to a 4.5 percent increase in water and sewer rates.

Year-to-date, Water and Sewer expenses are up approximately \$12.3 million, or 4.7 percent, compared to last year. The increase is primarily due to an increase in capital contributions, personnel costs, and professional services. However, expenses in the Water and Sewer Operating Fund are approximately \$10.5 million under budget primarily due to underutilization in areas such as professional services, industrial repairs, personnel services, and chemicals.

ADMINISTRATIVE SUPPORT FUND (PAGE 53)

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

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

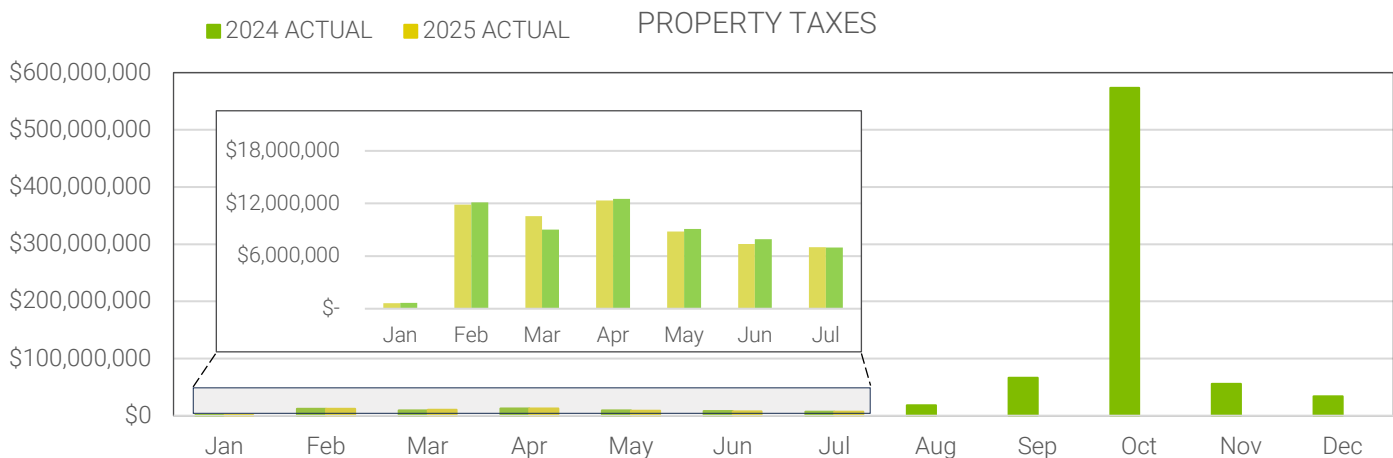


Information Technology Services expenses for July are up approximately \$6.5 million, or 21 percent, compared to last year. This is primarily due to increases in license support agreements and personnel costs. However, expenses are approximately \$8.7 million under budget. This variance is primarily attributable to lower expenses in areas such as license support agreements, technological outsourced services, and personnel services.

RECURRING ITEMS

Property Taxes

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



The chart above shows the monthly collections of property taxes across all funds. 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 July are up approximately \$260,000 when compared to the same time last year mainly due to settling 2024 property assessment appeals.

Tax Digest Adjustment

In July, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$11.7 million for tax years 2015 through 2024. These adjustments include a net increase of approximately \$11.1 million in real property assessed values and a net increase of approximately \$593,000 in personal property assessed values. The majority of the adjustments are from appeal resolutions.

Investment Income

Short-term interest rates dropped late in 2024 due to rate cuts by the Federal Reserve Bank, and short-term investments are earning less income compared to 2024 as a result. Tax-related funds have a higher allocation to short-term investments and are experiencing a more significant drop in income compared to other funds. Some funds also saw an impact to investment revenue due to a decrease in total deposits available to invest. Across all funds, investment revenue is down \$2.5 million year-over-year. However, year-to-date revenue is trending ahead of budget in most funds because rate cuts were anticipated and were incorporated into 2025 budgets.

Street Lighting Fund

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

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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 226,205,300	\$ 226,205,300	\$ 226,205,300			
Revenues:						
Taxes	\$ 500,486,112	\$ 500,486,112	\$ 74,559,443	14.90%	\$ 75,541,461	16.53%
Licenses and Permits	5,385,122	5,385,122	1,875,147	34.82%	2,083,198	39.46%
Intergovernmental	4,145,474	4,145,474	2,324,464	56.07%	2,231,759	53.62%
Charges for Services	38,882,231	38,882,231	11,212,849	28.84%	10,103,694	29.15%
Fines and Forfeitures	3,094,270	3,094,270	1,669,230	53.95%	1,752,877	55.69%
Investment Income	5,908,000	5,908,000	3,507,669	59.37%	4,801,687	99.50%
Contributions and Donations	108,650	108,650	10,939	10.07%	9,049	8.54%
Miscellaneous	2,021,279	2,021,279	1,755,066	86.83%	1,634,931	89.14%
Other Financing Sources	-	-	183,797	-	18,410	-
Revenues without Use of Fund Balance	560,031,138	560,031,138	97,098,604	17.34%	98,177,066	19.21%
Use of Fund Balance	25,308,640	25,308,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 585,339,778	\$ 585,339,778	\$ 97,098,604	16.59%	\$ 98,177,066	17.84%
Appropriations:						
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 1,532,003	56.22%	\$ 1,390,193	56.10%
Communications	-	-	-	-	531,068	43.67%
County Administration	1,519,864	1,519,864	719,733	47.36%	570,617	38.10%
Financial Services	14,979,047	14,979,047	7,926,716	52.92%	7,365,137	52.65%
Tax Commissioner	21,564,614	21,564,614	11,401,328	52.87%	10,757,620	54.80%
Transportation	41,404,644	41,404,644	19,499,888	47.10%	20,077,604	52.28%
Planning and Development	6,883,534	6,883,534	3,616,920	52.54%	1,799,583	44.37%
Police Services	3,919,979	3,919,979	1,911,578	48.77%	1,638,433	39.61%
Corrections	25,375,381	25,375,381	13,949,916	54.97%	12,802,707	52.56%
Community Services	31,879,764	31,879,764	15,541,620	48.75%	14,317,011	51.72%
Community Services Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	912,401	75.00%	898,991	69.39%
Board of Health	3,345,000	3,345,000	1,672,500	50.00%	625,000	25.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	58,772	25.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	-	0.00%
Food Insecurity	150,000	150,000	15,394	10.26%	1,006	0.67%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
Healthcare Initiative	650,000	650,000	550,000	84.62%	-	0.00%
Homelessness Prevention	1,012,300	1,012,300	506,150	50.00%	446,493	89.30%
Library In-House Services	1,352,184	1,352,184	472,479	34.94%	464,934	35.21%
Library Subsidy	25,619,802	25,619,802	19,214,852	75.00%	12,209,901	50.00%
Mental Health	1,443,341	1,443,341	721,671	50.00%	360,835	25.00%
Total Community Services Subsidies	35,692,245	35,692,245	24,685,826	69.16%	15,073,290	45.56%
Voter Registrations and Elections	13,321,547	13,321,547	6,131,142	46.02%	11,773,965	52.75%
Juvenile Court	7,866,919	10,206,919	5,396,029	52.87%	4,751,765	53.65%

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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Child Advocacy & Juvenile Services	6,693,787	6,693,787	3,506,920	52.39%	2,793,676	49.39%
Sheriff	179,652,962	179,652,962	89,218,430	49.66%	83,970,186	51.19%
Clerk of Court	23,623,860	23,623,860	12,417,283	52.56%	10,754,038	50.97%
Judiciary	40,449,669	52,824,669	26,640,473	50.43%	24,874,855	58.52%
Probate Court	5,115,335	5,400,335	3,004,171	55.63%	2,672,686	56.28%
District Attorney	29,771,110	29,771,110	16,421,931	55.16%	14,381,625	54.32%
Solicitor General	12,167,072	12,167,072	6,058,539	49.79%	4,983,614	47.51%
Support Services	272,500	272,500	190,158	69.78%	186,485	69.45%
Non-Departmental:						
Contingency	2,071,000	1,957,996	-	0.00%	-	0.00%
Contribution to Airport	116,750	116,750	68,104	58.33%	14,583	58.33%
Contribution to Capital	38,601,436	38,601,436	12,867,145	33.33%	21,922,853	58.33%
Contribution to Local Transit	14,800,000	14,800,000	8,633,075	58.33%	10,267,833	58.33%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,388,333	2,388,333	1,052,762	44.08%	1,018,022	50.71%
Partnership Gwinnett	500,000	500,000	300,000	60.00%	400,000	80.00%
Pauper Burial	150,000	150,000	71,800	47.87%	63,200	36.11%
Reserves - Compensation	1,658,000	1,658,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	15,000,000	-	-	-	-	0.00%
Reserves - Pension	200,000	200,000	120,000	60.00%	120,000	60.00%
800 MHZ Maintenance	3,685,458	3,685,458	1,893,218	51.37%	1,789,479	53.53%
Other Governmental Agencies	160,000	160,000	67,724	42.33%	54,567	34.10%
Other Miscellaneous	130,000	243,004	73,215	30.13%	58,899	45.31%
Total Non-Departmental	80,460,977	65,460,977	26,147,043	39.94%	36,709,436	50.09%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,339,778	\$ 295,917,647	50.55%	\$ 284,175,594	51.64%
Projected Fund Balance December 31	\$ 200,896,660	\$ 200,896,660				
Fund Balance as of Report Date			\$ 27,386,257			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443			
Revenues:						
Taxes	\$ 13,482,531	\$ 13,482,531	\$ 396,027	2.94%	\$ 403,192	3.34%
Licenses and Permits	7,600,000	7,600,000	4,784,606	62.96%	3,470,508	70.38%
Intergovernmental	48,427	48,427	30,816	63.63%	33,115	67.58%
Charges for Services	950,000	950,000	442,781	46.61%	517,146	47.85%
Investment Income	485,500	485,500	254,547	52.43%	373,442	125.15%
Miscellaneous	-	-	44,417	-	6,229	-
TOTAL REVENUES	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 5,953,194</u>	26.38%	<u>\$ 4,803,632</u>	20.86%
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,648,138	\$ 11,730,726	54.19%	\$ 10,957,057	47.86%
Non-Departmental:						
Reserves - Compensation	127,000	21,178	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	709,417	659,417	372,410	56.48%	-	0.00%
Total Non-Departmental	<u>843,417</u>	<u>687,595</u>	<u>372,410</u>	54.16%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>22,335,733</u>	<u>22,335,733</u>	<u>12,103,136</u>	54.19%	<u>10,957,057</u>	47.57%
Contribution to Fund Balance	230,725	230,725	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 12,103,136</u>	53.63%	<u>\$ 10,957,057</u>	47.57%
Projected Fund Balance December 31	<u>\$ 13,779,168</u>	<u>\$ 13,779,168</u>				
Fund Balance as of Report Date			<u>\$ 7,398,501</u>			

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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 180,812,616	\$ 180,812,616	\$ 5,626,780	3.11%	\$ 5,609,174	3.43%
Licenses and Permits	1,000,000	1,000,000	576,317	57.63%	621,035	54.93%
Intergovernmental	623,617	682,356	493,456	72.32%	455,727	68.33%
Charges for Services	18,117,690	18,117,690	10,102,170	55.76%	9,597,679	56.24%
Investment Income	1,656,000	1,656,000	1,335,899	80.67%	1,961,007	132.29%
Contributions and Donations	1,000	1,000	1,740	174.00%	11,145	-
Miscellaneous	1,000	1,000	330,023	33,002.30%	54,162	1,805.40%
TOTAL REVENUES	\$ 202,211,923	\$ 202,270,662	\$ 18,466,385	9.13%	\$ 18,309,929	9.96%
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 851,048	50.94%	\$ 765,396	51.88%
Fire and Emergency Services	185,929,900	185,929,900	103,375,604	55.60%	92,639,096	52.46%
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%	2,561,298	53.50%
Total Non-Departmental	11,983,815	11,983,815	1,784,969	14.89%	2,561,298	45.63%
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	106,011,621	53.12%	95,965,790	52.25%
Contribution to Fund Balance	2,627,393	2,686,132	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,270,662	\$ 106,011,621	52.41%	\$ 95,965,790	52.21%
Projected Fund Balance December 31	\$ 98,890,691	\$ 98,949,430				
Fund Balance as of Report Date			\$ 8,718,062			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 10,666	68.81%	\$ 15,419	79.48%
Revenues without Use of Fund Balance	15,500	15,500	10,666	68.81%	15,419	79.48%
Use of Fund Balance	81,681	81,681	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 97,181	\$ 97,181	\$ 10,666	10.98%	\$ 15,419	16.46%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 1,968	2.03%	\$ 82,517	88.08%
TOTAL APPROPRIATIONS	\$ 97,181	\$ 97,181	\$ 1,968	2.03%	\$ 82,517	88.08%
Projected Fund Balance December 31	\$ 344,802	\$ 344,802				
Fund Balance as of Report Date			\$ 435,181			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 122,933,638	\$ 122,933,638	\$ 122,933,638			
Revenues:						
Taxes	\$ 133,550,439	\$ 133,550,439	\$ 4,091,732	3.06%	\$ 4,108,314	3.44%
Insurance Premium Taxes	62,310,140	62,310,140	-	0.00%	-	0.00%
Intergovernmental	294,513	294,513	322,015	109.34%	310,300	104.13%
Charges for Services	1,110,480	1,110,480	610,892	55.01%	583,744	50.98%
Fines and Forfeitures	10,413,542	10,413,542	4,523,451	43.44%	5,387,518	41.30%
Investment Income	2,393,000	2,393,000	1,885,330	78.79%	2,398,913	126.42%
Miscellaneous	459,063	460,813	472,622	102.56%	244,150	54.72%
Revenues without Use of Fund Balance	210,531,177	210,532,927	11,906,042	5.66%	13,032,939	6.63%
Use of Fund Balance	8,457,572	8,455,822	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 218,988,749	\$ 218,988,749	\$ 11,906,042	5.44%	\$ 13,032,939	6.55%
Appropriations:						
Police Services	\$ 205,272,456	\$ 205,272,456	\$ 102,662,337	50.01%	\$ 97,037,506	51.38%
Recorder's Court	2,385,708	2,765,708	1,556,475	56.28%	1,376,071	57.16%
Solicitor General	893,673	893,673	361,958	40.50%	343,595	39.59%
Clerk of Recorder's Court	2,180,121	2,180,121	1,234,909	56.64%	1,126,206	55.14%
Non-Departmental:						
Reserves - Compensation	842,000	842,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	163,000	163,000	-	0.00%	-	0.00%
Other Miscellaneous	-	1,314	-	0.00%	-	-
Non-Departmental Police	7,251,791	6,870,477	2,158,097	31.41%	1,659,570	42.97%
Total Non-Departmental	8,256,791	7,876,791	2,158,097	27.40%	1,659,570	34.50%
TOTAL APPROPRIATIONS	\$ 218,988,749	\$ 218,988,749	\$ 107,973,776	49.31%	\$ 101,542,948	51.02%
Projected Fund Balance December 31	\$ 114,476,066	\$ 114,477,816				
Fund Balance as of Report Date			\$ 26,865,904			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,692,405	\$ 58,692,405	\$ 1,769,027	3.01%	\$ 1,729,959	3.35%
Intergovernmental	194,695	194,695	264,237	135.72%	380,661	193.23%
Charges for Services	5,086,719	5,086,719	3,671,077	72.17%	3,210,563	73.65%
Investment Income	657,500	657,500	437,469	66.54%	603,916	85.29%
Contributions and Donations	7,500	7,500	3,600	48.00%	365	1.25%
Miscellaneous	2,902,684	2,902,684	2,051,255	70.67%	1,932,587	71.77%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 8,196,665	12.13%	\$ 7,858,051	13.18%
Appropriations:						
Community Services	\$ -	\$ -	\$ -	-	\$ 29,987,881	53.41%
Parks and Recreation	60,436,324	60,436,324	31,715,881	52.48%	-	-
Support Services	52,110	52,110	25,297	48.55%	13,717	34.17%
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	457,039	40.07%	458,049	43.28%
Total Non-Departmental	1,277,496	1,277,496	457,039	35.78%	458,049	38.65%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	32,198,217	52.13%	30,459,647	53.09%
Contribution to Fund Balance	5,797,503	5,797,503	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 32,198,217	47.66%	\$ 30,459,647	51.10%
Projected Fund Balance December 31	\$ 34,305,806	\$ 34,305,806				
Fund Balance as of Report Date			\$ 4,506,751			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,028,416	\$ 17,028,416	\$ 540,241	3.17%	\$ 530,486	3.65%
Intergovernmental	58,310	58,310	40,833	70.03%	39,574	67.07%
Investment Income	157,500	157,500	310,464	197.12%	443,452	228.58%
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 891,538</u>	5.17%	<u>\$ 1,013,512</u>	4.81%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 16,302,876	\$ 16,302,876	\$ 4,540,093	27.85%	\$ 9,020,636	42.77%
Total Non-Departmental	<u>16,302,876</u>	<u>16,302,876</u>	<u>4,540,093</u>	27.85%	<u>9,020,636</u>	42.77%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	4,540,093	27.85%	9,020,636	42.77%
Contribution to Fund Balance	941,350	941,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 4,540,093</u>	26.33%	<u>\$ 9,020,636</u>	42.77%
Projected Fund Balance December 31	\$ 15,731,840	\$ 15,731,840				
Fund Balance as of Report Date			\$ 11,141,935			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 95,469	-	\$ 243,093	-
Investment Income	287,000	287,000	253,009	88.16%	215,440	112.09%
Miscellaneous	-	-	10,000	-	-	-
TOTAL REVENUES	<u>\$ 287,000</u>	<u>\$ 287,000</u>	<u>\$ 358,478</u>	124.91%	<u>\$ 458,533</u>	238.56%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 10,781	10.78%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	10,781	10.78%
Contribution to Fund Balance	187,000	187,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 287,000</u>	<u>\$ 287,000</u>	<u>\$ -</u>	0.00%	<u>\$ 10,781</u>	5.61%
Projected Fund Balance December 31	\$ 11,481,512	\$ 11,481,512				
Fund Balance as of Report Date			\$ 11,652,990			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 177,336	-	\$ 112,070	-
Investment Income	258,000	258,000	239,752	92.93%	213,667	116.98%
TOTAL REVENUES	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ 417,088</u>	161.66%	<u>\$ 325,737</u>	178.34%
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				
Fund Balance as of Report Date			\$ 11,425,067			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 610,229	-	\$ 412,599	-
Investment Income	927,500	927,500	746,319	80.47%	696,746	92.23%
TOTAL REVENUES	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ 1,356,548</u>	146.26%	<u>\$ 1,109,345</u>	146.85%
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				
Fund Balance as of Report Date			\$ 34,992,554			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 61,079	-	\$ 47,964	-
Investment Income	101,500	101,500	91,166	89.82%	70,514	123.47%
TOTAL REVENUES	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ 152,245</u>	150.00%	<u>\$ 118,478</u>	118.48%
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				
Fund Balance as of Report Date			\$ 4,268,019			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 90,548	-	\$ 39,273	-
Investment Income	178,000	178,000	172,712	97.03%	138,468	94.69%
TOTAL REVENUES	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 263,260</u>	147.90%	<u>\$ 177,741</u>	121.54%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	0.00%	-	0.00%
Contribution to Fund Balance	78,000	78,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 7,900,658	\$ 7,900,658				
Fund Balance as of Report Date			\$ 8,085,918			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 404,504	-	\$ 38,280	-
Investment Income	242,500	242,500	85,441	35.23%	127,608	114.83%
Revenues without Use of Fund Balance	242,500	242,500	489,945	202.04%	165,888	149.28%
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>\$ 489,945</u>	17.92%	<u>\$ 165,888</u>	6.61%
Appropriations:						
Planning and Development	\$ 2,734,825	\$ 2,734,825	\$ 3,500	0.13%	\$ 1,096,509	43.69%
TOTAL APPROPRIATIONS	<u>\$ 2,734,825</u>	<u>\$ 2,734,825</u>	<u>\$ 3,500</u>	0.13%	<u>\$ 1,096,509</u>	43.69%
Projected Fund Balance December 31	<u>\$ 4,330,379</u>	<u>\$ 4,330,379</u>				
Fund Balance as of Report Date			<u>\$ 7,309,149</u>			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 125,936	-	\$ 121,911	-
Other Financing Sources	2,726,525	2,726,525	-	0.00%	1,092,186	43.66%
TOTAL REVENUES	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 125,936</u>	4.62%	<u>\$ 1,214,097</u>	48.53%
Appropriations:						
Debt Service	\$ 2,726,525	\$ 2,726,525	\$ 1,475,763	54.13%	\$ 1,250,763	50.00%
TOTAL APPROPRIATIONS	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 1,475,763</u>	54.13%	<u>\$ 1,250,763</u>	50.00%
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Fund Balance as of Report Date			\$ 235,639			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 2,711	1.81%	\$ 2,896	1.81%
Investment Income	12,000	12,000	7,626	63.55%	14,152	56.57%
Miscellaneous	-	-	361	-	48	-
Revenues without Use of Fund Balance	162,000	162,000	10,698	6.60%	17,096	9.24%
Use of Fund Balance	209,305	209,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 371,305	\$ 371,305	\$ 10,698	2.88%	\$ 17,096	3.70%
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 72,131	19.43%	\$ 220,013	47.55%
TOTAL APPROPRIATIONS	\$ 371,305	\$ 371,305	\$ 72,131	19.43%	\$ 220,013	47.55%
Projected Fund Balance December 31	\$ 103,101	\$ 103,101				
Fund Balance as of Report Date			\$ 250,973			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482			
Revenues:						
Charges for Services	\$ 9,600,000	\$ 9,629,076	\$ 164,490	1.71%	\$ 163,379	1.63%
Investment Income	-	-	35,976	-	57,815	-
Miscellaneous	-	-	37,917	-	15,261	-
Revenues without Use of Fund Balance	9,600,000	9,629,076	238,383	2.48%	236,455	2.36%
Use of Fund Balance	783,833	783,833	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,383,833	\$ 10,412,909	\$ 238,383	2.29%	\$ 236,455	2.32%
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,392,909	\$ 4,963,121	47.75%	\$ 4,668,066	45.85%
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	\$ 10,412,909	\$ 4,963,121	47.66%	\$ 4,668,066	45.81%
Projected Fund Balance December 31	\$ 2,536,649	\$ 2,536,649				
Fund Balance as of Report Date			\$ (1,404,256)			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
Revenues:						
Charges for Services	\$ 868,093	\$ 868,093	\$ 333,480	38.42%	\$ 303,013	32.58%
Investment Income	74,640	74,640	26,218	35.13%	37,320	-
Revenues without Use of Fund Balance	942,733	942,733	359,698	38.15%	340,333	36.59%
Use of Fund Balance	557,267	557,267	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 359,698	23.98%	\$ 340,333	22.69%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 103,050	6.87%	\$ 18,607	1.24%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 103,050	6.87%	\$ 18,607	1.24%
Projected Fund Balance December 31	\$ 6,747,181	\$ 6,747,181				
Fund Balance as of Report Date			\$ 7,561,096			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989			
Revenues:						
Charges for Services	\$ 138,500	\$ 138,500	\$ 83,700	60.43%	\$ 89,268	78.65%
Miscellaneous	8,200	8,200	5,762	70.27%	5,477	64.44%
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 89,462</u>	60.98%	<u>\$ 94,745</u>	77.66%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 56,816	49.13%	\$ 51,535	50.41%
Appropriations without Contribution to Fund Balance	115,640	115,640	56,816	49.13%	51,535	50.41%
Contribution to Fund Balance	31,060	31,060	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 56,816</u>	38.73%	<u>\$ 51,535</u>	42.24%
Projected Fund Balance December 31	<u>\$ 473,049</u>	<u>\$ 473,049</u>				
Fund Balance as of Report Date			<u>\$ 474,635</u>			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 357,051	61.43%	\$ 317,499	54.32%
Investment Income	-	-	8,598	-	3,086	-
Miscellaneous	-	-	2,116	-	297	-
Revenues without Use of Fund Balance	581,185	581,185	367,765	63.28%	320,882	54.90%
Use of Fund Balance	223,931	223,931	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 367,765	45.68%	\$ 320,882	43.20%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 218,924	58.26%	\$ 200,343	55.44%
Solicitor General	419,328	419,328	167,913	40.04%	162,365	43.71%
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	\$ 386,837	48.05%	\$ 362,708	48.83%
Projected Fund Balance December 31	\$ 226,519	\$ 226,519				
Fund Balance as of Report Date			\$ 431,378			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 174,983	\$ 174,983	\$ 174,983			
Revenues:						
Use of Fund Balance	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ 31,208	23.12%
TOTAL APPROPRIATIONS	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>	0.00%	<u>\$ 31,208</u>	23.12%
Projected Fund Balance December 31	\$ 91,191	\$ 91,191				
Fund Balance as of Report Date			\$ 174,983			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 50,434	\$ 50,434	\$ 50,434			
Revenues:						
Use of Fund Balance	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
TOTAL REVENUES	<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Appropriations:						
District Attorney	\$ 38,000	\$ 38,000	\$ 130	0.34%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ 130</u>	0.34%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 12,434	\$ 12,434				
Fund Balance as of Report Date			\$ 50,304			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Special State Fund (083)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 58,374	\$ 58,375	100.00%	\$ 37,690	100.00%
Revenues without Use of Fund Balance	-	58,374	58,375	100.00%	37,690	100.00%
Use of Fund Balance	31,718	-	-	-	-	0.00%
TOTAL REVENUES	\$ 31,718	\$ 58,374	\$ 58,375	100.00%	\$ 37,690	94.48%
Appropriations:						
District Attorney	\$ 31,718	\$ 31,718	\$ 1,479	4.66%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	31,718	31,718	1,479	4.66%	-	0.00%
Contribution to Fund Balance	-	26,656	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,718	\$ 58,374	\$ 1,479	2.53%	\$ -	0.00%
Projected Fund Balance December 31	\$ 31,190	\$ 89,564				
Fund Balance as of Report Date			\$ 119,804			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
Revenues:						
Charges for Services	\$ 24,344,400	\$ 24,344,400	\$ 10,177,470	41.81%	\$ 10,205,039	43.02%
Investment Income	1,104,500	1,104,500	770,904	69.80%	908,134	55.59%
Miscellaneous	-	-	34,434	-	4,863	-
Revenues without Use of Fund Balance	25,448,900	25,448,900	10,982,808	43.16%	11,118,036	43.85%
Use of Fund Balance	5,415,021	5,415,021	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,863,921	\$ 30,863,921	\$ 10,982,808	35.58%	\$ 11,118,036	37.41%
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 14,439,923	52.94%	\$ 12,494,596	47.66%
Non-Departmental:						
Reserves - Compensation	98,000	98,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,942,036	2,942,036	1,471,016	50.00%	1,432,892	50.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,590,036	3,590,036	1,471,016	40.97%	1,432,892	40.88%
TOTAL APPROPRIATIONS	\$ 30,863,921	\$ 30,863,921	\$ 15,910,939	51.55%	\$ 13,927,488	46.86%
Projected Fund Balance December 31	\$ 35,255,109	\$ 35,255,109				
Fund Balance as of Report Date			\$ 35,741,999			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 23,230	77.43%	\$ 29,486	98.29%
Revenues without Use of Fund Balance	30,000	30,000	23,230	77.43%	29,486	98.29%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 23,230</u>	42.16%	<u>\$ 29,486</u>	53.51%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 22,703	41.20%	\$ 23,850	43.28%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 22,703</u>	41.20%	<u>\$ 23,850</u>	43.28%
Projected Fund Balance December 31	\$ 277,408	\$ 277,408				
Fund Balance as of Report Date			\$ 303,035			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Investment Income	\$ -	\$ -	\$ 139,191	-	\$ 73,991	-
Miscellaneous	-	-	145,369	-	1,886,041	-
TOTAL REVENUES	\$ -	\$ -	\$ 284,560	-	\$ 1,960,032	-
Appropriations:						
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Fund Balance as of Report Date			\$ 6,142,430			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	\$ -	\$ 138,735	\$ 138,736	100.00%	\$ 117,702	100.00%
Investment Income	-	-	4,295	-	-	-
Revenues without Use of Fund Balance	-	138,735	143,031	103.10%	117,702	100.00%
Use of Fund Balance	334,131	195,396	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 334,131</u>	<u>\$ 334,131</u>	<u>\$ 143,031</u>	42.81%	<u>\$ 117,702</u>	42.32%
Appropriations:						
Police Services	\$ 334,131	\$ 334,131	\$ -	0.00%	\$ 48,293	17.36%
TOTAL APPROPRIATIONS	<u>\$ 334,131</u>	<u>\$ 334,131</u>	<u>\$ -</u>	0.00%	<u>\$ 48,293</u>	17.36%
Projected Fund Balance December 31	<u>\$ 805,456</u>	<u>\$ 944,191</u>				
Fund Balance as of Report Date			<u>\$ 1,282,618</u>			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 87,608	\$ 86,558	98.80%	\$ 322,878	100.00%
Investment Income	-	-	4,914	-	-	-
Revenues without Use of Fund Balance	-	87,608	91,472	104.41%	322,878	100.00%
Use of Fund Balance	140,700	53,092	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 140,700</u>	<u>\$ 140,700</u>	<u>\$ 91,472</u>	65.01%	<u>\$ 322,878</u>	100.00%
Appropriations:						
Police Services	\$ 140,700	\$ 140,700	\$ 29,900	21.25%	\$ 48,678	51.24%
TOTAL APPROPRIATIONS	<u>\$ 140,700</u>	<u>\$ 140,700</u>	<u>\$ 29,900</u>	21.25%	<u>\$ 48,678</u>	15.08%
Projected Fund Balance December 31	\$ 1,137,272	\$ 1,224,880				
Fund Balance as of Report Date			\$ 1,339,544			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Charges for Services	\$ 1,568,000	\$ 1,568,000	\$ 541,000	34.50%	\$ 542,980	47.11%
Investment Income	157,500	157,500	117,835	74.82%	110,236	72.60%
TOTAL REVENUES	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 658,835</u>	38.18%	<u>\$ 653,216</u>	50.08%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 85,932	12.34%	\$ 164,914	32.38%
Appropriations without Contribution to Fund Balance	696,350	696,350	85,932	12.34%	164,914	32.38%
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>\$ 85,932</u>	4.98%	<u>\$ 164,914</u>	12.64%
Projected Fund Balance December 31	\$ 6,161,236	\$ 6,161,236				
Fund Balance as of Report Date			\$ 5,704,989			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 377,596	\$ 377,596	100.00%	\$ 48,558	100.45%
Revenues without Use of Fund Balance	-	377,596	377,596	100.00%	48,558	100.45%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 727,596</u>	<u>\$ 377,596</u>	51.90%	<u>\$ 48,558</u>	12.19%
Appropriations:						
Sheriff	\$ 350,000	\$ 727,596	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 350,000</u>	<u>\$ 727,596</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 392,174	\$ 392,174				
Fund Balance as of Report Date			\$ 1,119,770			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 213,253	\$ 213,253	\$ 213,253			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 17,000	-	\$ -	-
Revenues without Use of Fund Balance	-	-	17,000	-	-	-
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
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				
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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 366,666	\$ 366,666	\$ 366,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 109,594	\$ 109,595	100.00%	\$ 133,453	100.00%
Investment Income	-	-	7,344	-	3,754	-
Revenues without Use of Fund Balance	-	109,594	116,939	106.70%	137,207	102.81%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 70,000</u>	<u>\$ 179,594</u>	<u>\$ 116,939</u>	65.11%	<u>\$ 137,207</u>	67.44%
Appropriations:						
Sheriff	\$ 70,000	\$ 179,594	\$ 30,782	17.14%	\$ 78,078	38.38%
TOTAL APPROPRIATIONS	<u>\$ 70,000</u>	<u>\$ 179,594</u>	<u>\$ 30,782</u>	17.14%	<u>\$ 78,078</u>	38.38%
Projected Fund Balance December 31	<u>\$ 296,666</u>	<u>\$ 296,666</u>				
Fund Balance as of Report Date			<u>\$ 452,823</u>			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 516,311	49.83%	\$ 495,739	44.70%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	580,561	48.26%	568,049	45.12%
Investment Income	47,000	47,000	95,559	203.32%	85,020	146.08%
TOTAL REVENUES	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 1,592,431</u>	59.29%	<u>\$ 1,548,808</u>	54.80%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 2,080,506	97.82%	\$ 2,139,312	96.13%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	2,080,506	97.82%	2,139,312	96.13%
Contribution to Fund Balance	559,159	559,159	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 2,080,506</u>	77.46%	<u>\$ 2,139,312</u>	75.70%
Projected Fund Balance December 31	<u>\$ 5,462,787</u>	<u>\$ 5,462,787</u>				
Fund Balance as of Report Date			<u>\$ 4,415,553</u>			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Licenses and Permits	\$ 100,000	\$ 100,000	\$ 13,160	13.16%	\$ 203,744	101.87%
Investment Income	-	-	11,527	-	13,639	-
Revenues without Use of Fund Balance	100,000	100,000	24,687	24.69%	217,383	108.69%
Use of Fund Balance	300,000	300,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,000	\$ 400,000	\$ 24,687	6.17%	\$ 217,383	76.27%
Appropriations:						
Planning and Development	\$ 400,000	\$ 400,000	\$ 68,592	17.15%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 400,000	\$ 400,000	\$ 68,592	17.15%	\$ -	0.00%
Projected Fund Balance December 31	\$ 578,008	\$ 578,008				
Fund Balance as of Report Date			\$ 834,103			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
Revenues:						
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 7,837,782	55.41%	\$ 7,171,801	51.08%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	802,000	802,000	533,746	66.55%	545,918	107.04%
Miscellaneous	45,119	45,119	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	14,992,301	14,992,301	8,371,528	55.84%	7,717,719	52.88%
Use of Fund Balance	3,725,640	3,725,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,717,941	\$ 18,717,941	\$ 8,371,528	44.72%	\$ 7,717,719	41.20%
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	3,747,659	74.55%	3,639,028	72.02%
TOTAL APPROPRIATIONS	\$ 18,717,941	\$ 18,717,941	\$ 6,440,644	34.41%	\$ 6,406,492	34.20%
Projected Fund Balance December 31	\$ 21,728,010	\$ 21,728,010				
Fund Balance as of Report Date			\$ 27,384,534			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 112,857	72.81%	\$ 106,130	70.75%
Investment Income	64,000	64,000	29,842	46.63%	35,313	68.62%
Miscellaneous	1,200,000	1,200,000	975,299	81.27%	749,167	76.84%
Other Financing Sources	116,750	116,750	68,104	58.33%	14,583	58.33%
Revenues without Use of Net Position	1,535,750	1,535,750	1,186,102	77.23%	905,193	75.34%
Use of Net Position	480,579	480,579	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,016,329	\$ 2,016,329	\$ 1,186,102	58.82%	\$ 905,193	46.75%
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 1,016,921	50.71%	\$ 927,430	48.17%
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	\$ 1,016,921	50.43%	\$ 927,430	47.90%
Projected Net Position December 31	\$ 453,334	\$ 453,334				
Net Position as of Report Date			\$ 1,103,094			

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

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	\$ 189,000	\$ 189,000	\$ 97,154	51.40%	\$ 168,344	89.51%
Miscellaneous	3,700,000	3,700,000	606,953	16.40%	1,539,845	43.34%
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	704,107	6.44%	1,708,189	22.65%
Use of Net Position	1,089,929	1,089,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,022,632	\$ 12,022,632	\$ 704,107	5.86%	\$ 1,708,189	17.83%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 12,022,632	\$ 12,022,632	\$ 2,081,451	17.31%	\$ 1,801,037	18.80%
Total Non-Departmental	12,022,632	12,022,632	2,081,451	17.31%	1,801,037	18.80%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 12,022,632	\$ 2,081,451	17.31%	\$ 1,801,037	18.80%
Projected Net Position December 31	\$ 13,321,008	\$ 13,321,008				
Net Position as of Report Date			\$ 13,033,593			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 10,979,094	\$ 10,979,094	\$ 10,979,094			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 236,083	-	\$ -	-
Charges for Services	2,100,000	2,100,000	1,335,767	63.61%	1,253,692	54.68%
Investment Income	540,500	540,500	282,848	52.33%	346,884	58.99%
Miscellaneous	-	-	6,379	-	9,441	-
Other Financing Sources	14,800,000	14,800,000	8,633,333	58.33%	10,267,833	58.33%
Revenues without Use of Net Position	17,440,500	17,440,500	10,494,410	60.17%	11,877,850	57.99%
Use of Net Position	6,313,066	6,313,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 10,494,410	44.18%	\$ 11,877,850	40.75%
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 9,627,220	40.55%	\$ 9,458,143	32.46%
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	\$ 9,627,220	40.53%	\$ 9,458,143	32.45%
Projected Net Position December 31	\$ 4,666,028	\$ 4,666,028				
Net Position as of Report Date			\$ 11,846,284			

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

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,099,044	91.59%	\$ 757,726	79.76%
Charges for Services	58,784,029	58,784,029	34,731,091	59.08%	32,284,657	58.34%
Investment Income	1,782,000	1,782,000	1,539,346	86.38%	1,503,472	94.32%
Miscellaneous	100	100	19,583	19,583.00%	3,154	3,154.00%
TOTAL REVENUES	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 37,389,064</u>	60.53%	<u>\$ 34,549,009</u>	57.33%
Appropriations:						
Support Services	\$ 61,176,797	\$ 61,176,797	\$ 30,294,572	49.52%	\$ 29,708,310	49.33%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	19,269	58.33%	19,269	58.33%
Total Non-Departmental	<u>43,032</u>	<u>43,032</u>	<u>19,269</u>	44.78%	<u>19,269</u>	44.78%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	30,313,841	49.52%	29,727,579	49.33%
Working Capital Reserve	546,300	546,300	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 30,313,841</u>	49.08%	<u>\$ 29,727,579</u>	49.33%
Projected Net Position December 31	<u>\$ 24,462,894</u>	<u>\$ 24,462,894</u>				
Net Position as of Report Date			<u>\$ 30,991,817</u>			

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

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 19,359,909	\$ 19,359,909	\$ 19,359,909			
Revenues:						
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 783,422	2.48%	\$ 942,971	3.00%
Investment Income	541,000	541,000	351,192	64.92%	358,962	186.96%
Miscellaneous	-	-	20,645	-	2,918	-
Revenues without Use of Net Position	32,091,187	32,091,187	1,155,259	3.60%	1,304,851	4.13%
Use of Net Position	3,071,110	3,071,110	-	0.00%	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,162,297	\$ 1,155,259	3.29%	\$ 1,304,851	4.13%
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 870,553	55.27%	\$ 887,250	44.10%
Water Resources*	33,407,313	33,407,313	15,094,320	45.18%	14,201,401	49.03%
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	\$ 15,964,873	45.40%	\$ 15,088,651	47.77%
Projected Net Position December 31	\$ 16,288,799	\$ 16,288,799				
Net Position as of Report Date			\$ 4,550,295			

* 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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 186,086,605	\$ 186,086,605	\$ 186,086,605			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 231,795,751	53.83%	\$ 227,627,813	55.45%
Investment Income	5,289,500	5,289,500	3,774,927	71.37%	3,227,637	77.45%
Contributions and Donations	30,227,414	30,227,414	16,795,838	55.56%	19,921,586	67.57%
Miscellaneous	-	-	374,314	-	160,653	-
Revenues without Use of Net Position	466,158,282	466,158,282	252,740,830	54.22%	250,937,689	56.50%
Use of Net Position	24,731,301	24,731,301	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 252,740,830	51.49%	\$ 250,937,689	52.12%
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 919,674	46.50%	\$ 514,035	44.05%
Water Resources*	488,045,859	488,045,859	274,928,834	56.33%	263,066,922	54.85%
Non-Departmental:						
Reserves - Compensation	527,000	527,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	89,000	89,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	250,000	250,000	-	0.00%	-	0.00%
Total Non-Departmental	866,000	866,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 490,889,583	\$ 490,889,583	\$ 275,848,508	56.19%	\$ 263,580,957	54.74%
Projected Net Position December 31	\$ 161,355,304	\$ 161,355,304				
Net Position as of Report Date			\$ 162,978,927			

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

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 28,283,559	\$ 28,283,559	\$ 28,283,559			
Revenues:						
Charges for Services	\$ 153,361,910	\$ 153,361,910	\$ 78,467,450	51.16%	\$ 71,291,051	50.86%
Investment Income	715,500	715,500	624,572	87.29%	810,744	268.36%
Miscellaneous	364,796	364,796	704,245	193.05%	321,774	101.37%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 79,796,267	51.67%	\$ 72,423,569	51.44%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 4,594,368	46.90%	\$ 4,337,120	48.56%
County Administration	9,699,092	9,699,092	4,153,218	42.82%	3,369,353	48.69%
Financial Services	12,445,471	12,445,471	6,596,773	53.01%	6,115,779	53.39%
Human Resources	9,705,970	9,705,970	4,900,487	50.49%	3,615,296	41.36%
Information Technology Services	79,657,699	79,657,699	37,774,801	47.42%	31,271,513	41.99%
Law	4,411,226	4,411,226	2,377,214	53.89%	2,074,908	53.86%
Support Services	25,790,653	25,790,653	13,104,358	50.81%	11,859,481	49.70%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,931,500	2,931,500	713,365	24.33%	362,972	14.16%
Total Non-Departmental	2,935,500	2,935,500	713,365	24.30%	362,972	14.14%
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,442,206	\$ 74,214,584	48.05%	\$ 63,006,422	44.75%
Projected Net Position December 31	\$ 28,283,559	\$ 28,283,559				
Net Position as of Report Date			\$ 33,865,242			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 3,857,131	\$ 3,857,131	\$ 3,857,131			
Revenues:						
Charges for Services	\$ 4,501,101	\$ 4,501,101	\$ 2,625,643	58.33%	\$ 2,625,485	58.33%
Investment Income	212,000	212,000	204,777	96.59%	221,674	116.06%
TOTAL REVENUES	\$ 4,713,101	\$ 4,713,101	\$ 2,830,420	60.05%	\$ 2,847,159	60.68%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 1,300,869	34.48%	\$ 1,360,713	38.83%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	1,300,869	34.48%	1,360,713	38.83%
Working Capital Reserve	940,151	940,151	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 4,713,101	\$ 4,713,101	\$ 1,300,869	27.60%	\$ 1,360,713	29.00%
Projected Net Position December 31	\$ 4,797,282	\$ 4,797,282				
Net Position as of Report Date			\$ 5,386,682			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 9,884,129	\$ 9,884,129	\$ 9,884,129			
Revenues:						
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 10,563,964	68.94%	\$ 8,931,780	81.12%
Investment Income	245,500	245,500	226,826	92.39%	199,467	76.36%
Miscellaneous	343,500	343,500	486,061	141.50%	468,822	169.25%
Other Financing Sources	15,000	15,000	36,772	245.15%	22,422	-
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 11,313,623	71.04%	\$ 9,622,491	72.29%
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 7,158,735	52.93%	\$ 7,137,118	58.05%
Non-Departmental:						
Reserves - Compensation	33,000	33,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	2,211,878	2,211,878	1,290,262	58.33%	575,413	58.33%
Total Non-Departmental	2,247,878	2,247,878	1,290,262	57.40%	575,413	56.56%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	8,448,997	53.57%	7,712,531	57.94%
Working Capital Reserve	153,525	153,525	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 8,448,997	53.05%	\$ 7,712,531	57.94%
Projected Net Position December 31	\$ 10,037,654	\$ 10,037,654				
Net Position as of Report Date			\$ 12,748,755			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 56,083,886	\$ 56,083,886	\$ 56,083,886			
Revenues:						
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 55,364,487	58.67%	\$ 46,794,891	58.77%
Investment Income	1,940,000	1,940,000	1,259,472	64.92%	1,247,044	110.47%
Miscellaneous	-	-	523,023	-	482,549	-
Revenues without Use of Net Position	96,305,909	96,305,909	57,146,982	59.34%	48,524,484	60.09%
Use of Net Position	2,776,745	2,776,745	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 99,082,654	\$ 99,082,654	\$ 57,146,982	57.68%	\$ 48,524,484	58.20%
Appropriations:						
Human Resources	\$ 99,068,654	\$ 99,068,654	\$ 60,282,337	60.85%	\$ 46,286,346	55.52%
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	\$ 60,282,337	60.84%	\$ 46,286,346	55.51%
Projected Net Position December 31	\$ 53,307,141	\$ 53,307,141				
Net Position as of Report Date			\$ 52,948,531			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 5,239,159	\$ 5,239,159	\$ 5,239,159			
Revenues:						
Charges for Services	\$ 16,013,362	\$ 16,013,362	\$ 9,341,127	58.33%	\$ 9,041,664	58.33%
Investment Income	98,500	98,500	254,520	258.40%	174,223	149.68%
Miscellaneous	270,000	270,000	227,184	84.14%	358,224	-
TOTAL REVENUES	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 9,822,831</u>	59.96%	<u>\$ 9,574,111</u>	61.31%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 7,770,946	49.67%	\$ 8,696,308	56.36%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	15,654,980	15,654,980	7,770,946	49.64%	8,696,308	56.32%
Working Capital Reserve	726,882	726,882	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 7,770,946</u>	47.44%	<u>\$ 8,696,308</u>	55.69%
Projected Net Position December 31	\$ 5,966,041	\$ 5,966,041				
Net Position as of Report Date			\$ 7,291,044			

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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 07/31/2025	Actuals YTD as of 07/31/2025	% Actual to Current Budget	Actuals YTD as of 07/31/2024	% Actual to 07/31/2024 Budget
Net Position January 1	\$ 11,103,126	\$ 11,103,126	\$ 11,103,126			
Revenues:						
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 1,750,651	58.33%	\$ 2,041,964	58.33%
Investment Income	574,500	574,500	352,871	61.42%	385,703	83.01%
Miscellaneous	-	-	-	-	46,857	-
Revenues without Use of Net Position	3,575,616	3,575,616	2,103,522	58.83%	2,474,524	62.41%
Use of Net Position	2,350,468	2,350,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,926,084	\$ 5,926,084	\$ 2,103,522	35.50%	\$ 2,474,524	42.04%
Appropriations:						
Human Resources	\$ 5,916,084	\$ 5,916,084	\$ 2,317,417	39.17%	\$ 2,163,009	36.81%
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	\$ 2,317,417	39.11%	\$ 2,163,009	36.75%
Projected Net Position December 31	\$ 8,752,658	\$ 8,752,658				
Net Position as of Report Date			\$ 10,889,231			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 7/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and EMS District Fund (102)						
Intergovernmental	623,617	682,356	58,739	GCID 20250432 Approval/authorization to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$58,739.47. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	58,739
				Total: Intergovernmental	-	58,739
<i>Total: Fire and EMS District Fund</i>			58,739		-	58,739
Police Service District Fund (106)						
Miscellaneous	459,063	460,813	1,750	GCID 20250378 for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville, Tax Parcel No.R4348 098. Subject to approval as to form by the Law Department.	-	1,750
				Total: Miscellaneous	-	1,750
Use of Fund Balance	8,457,572	8,455,822	(1,750)	GCID 20250378 for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville, Tax Parcel No.R4348 098. Subject to approval as to form by the Law Department.	-	(1,750)
				Total: Use of Fund Balance	-	(1,750)
<i>Total: Police Service District Fund</i>			-		-	-
Street Lighting Fund (002)						
Charges for Services	9,600,000	9,629,076	29,076	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				GCID 20250492 approval of incorporation of Autumn Crest and Cedar Drive (Old Peachtree Road to Pine Stream Drive) into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,641
				Total: Charges for Services	-	29,076
<i>Total: Street Lighting Fund</i>			29,076		-	29,076

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (083)						
Fines and Forfeitures	-	58,374	58,374	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - February 2025	-	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - March 2025	-	205
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - April 2025	-	15,852
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - May 2025	-	11,132
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - June 2025	-	280
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - July 2025	18,007	18,007
				Total: Fines and Forfeitures	18,007	58,374
Use of Fund Balance	31,718	-	(31,718)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. February 2025 Correction	-	(4,034)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - March 2025	-	(205)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - April 2025	-	(15,852)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - May 2025	-	(11,132)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. May 2025 Correction	-	8,369
				Total: Use of Fund Balance	-	(31,718)
Total: DA Special State Fund			26,656		18,007	26,656

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	138,735	138,735	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	3,052
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	49,295
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	29,401
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	1,693
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	50,734
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	4,560	4,560
				Total: Fines and Forfeitures	4,560	138,735
Use of Fund Balance	334,131	195,396	(138,735)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(3,052)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	(49,295)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	(29,401)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	(1,693)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	(50,734)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	(4,560)	(4,560)
				Total: Use of Fund Balance	(4,560)	(138,735)
Total: Police Justice Fund						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	87,608	87,608	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	13,361
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	3,162
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	100
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	28,065
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	2,100
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	31,446
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	9,374	9,374
				Total: Fines and Forfeitures	9,374	87,608
Use of Fund Balance	140,700	53,092	(87,608)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(13,361)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	(3,162)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	(100)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	(30,165)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	(31,446)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	(9,374)	(9,374)
				Total: Use of Fund Balance	(9,374)	(87,608)
Total: Police Special State Fund						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	377,596	377,596	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	185,631
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	45,037
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	5,296
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	30,170
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	61,897	61,897
				Total: Fines and Forfeitures	61,897	377,596
<i>Total: Sheriff Special Justice Fund</i>			377,596		61,897	377,596
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	109,594	109,594	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	510
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	42,112
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	65,131
				Total: Fines and Forfeitures	-	109,594
<i>Total: Sheriff Special State Fund</i>			109,594		-	109,594
Total Revenue Budget Adjustments			542,922		79,904	542,922

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 7/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget July	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:						
Contingency	2,071,000	1,957,996	(113,004)	GCID 20250296: RP039-24, provision and implementation of a subsidy/subrecipient audit plan and professional services on an annual contract (April 1, 2025 through March 31, 2026), to Deloitte Consulting, LLP, base amount \$131,400.00. Contract to follow award. Subject to approval as to form by the Law Department. This contract is funded 13% by the U.S. Department of Housing and Urban Development.	-	(113,004)
				Total: Contingency	-	(113,004)
Reserves - Indigent Defense	15,000,000	-	(15,000,000)	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	(7,410,000)
				Remaining FY Reserves Transfer - Juvenile Court	-	(1,215,000)
				Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	(6,375,000)
				Total: Reserves - Indigent Defense	-	(15,000,000)
Other Miscellaneous	130,000	243,004	113,004	GCID 20250296: RP039-24, provision and implementation of a subsidy/subrecipient audit plan and professional services on an annual contract (April 1, 2025 through March 31, 2026), to Deloitte Consulting, LLP, base amount \$131,400.00. Contract to follow award. Subject to approval as to form by the Law Department. This contract is funded 13% by the U.S. Department of Housing and Urban Development.	-	113,004
				Total: Other Miscellaneous	-	113,004
				Total: Non-Departmental	-	(15,000,000)
Total: General Fund						

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

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and EMS District Fund (102)						
Contribution to Fund Balance	2,627,393	2,686,132	58,739	GCID 20250432 Approval/authorization to accept the Georgia Trauma Related Commission - EMS Trauma Related Equipment Grant in the amount of \$58,739.47. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	58,739
				Total: Transportation	-	58,739
<i>Total: Fire and EMS District Fund</i>			58,739		-	58,739
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:						
Other Miscellaneous	-	1,314	1,314	GCID 20250296: RP039-24, provision and implementation of a subsidy/subrecipient audit plan and professional services on an annual contract (April 1, 2025 through March 31, 2026), to Deloitte Consulting, LLP, base amount \$131,400.00. Contract to follow award. Subject to approval as to form by the Law Department. This contract is funded 13% by the U.S. Department of Housing and Urban Development.	-	1,314
				Total: Other Miscellaneous	-	1,314
Non-Departmental Police	7,251,791	6,870,477	(381,314)	Indigent Defense - Reserves Transfers 1st 6 months	-	(190,000)
				Total FY Reserves Budget Transfer	-	(190,000)
				Total FY Reserves Budget Transfer	-	(1,314)
				Total: Non-Departmental Police	-	(381,314)
				Total: Non-Departmental	-	(380,000)
<i>Total: Police Services District Fund</i>			-		-	-
Street Lighting Fund (002)						
Transportation	10,363,833	10,392,909	29,076	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				GCID 20250492 of incorporation of Autumn Crest and Cedar Drive (Old Peachtree Road to Pine Stream Drive) into Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,641
				Total: Transportation	-	29,076
<i>Total: Street Lighting Fund</i>			29,076		-	29,076

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (083)						
Contribution to Fund Balance	-	26,656	26,656	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025 Correction	-	(4,034)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025 Correction	-	8,369
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	280
				CFO-GCID 20250803: Transfer from contingency is needed to support the procurement of a new Bearcat vehicle, a critical SWAT asset required for continuity of operations. It will not be included in the VERP until a future year. The current unit, asset #2003136, has reached the end of its service life and can no longer be repaired, as replacement parts are obsolete due to its age. Additional funds are needed from contingency, to allow immediate replacement. A vendor is ready to receive a purchase order and failure to secure funding quickly will result in an inability to obtain the vehicle and impact public safety operations. Another transfer will be requested once the item reaches its VERP scheduled replacement year to reimburse capital contingency. Existing asset will be disposed of by DoSS, using a Specialty Sales Organization.	18,007	18,007
				Total: Contribution to Fund Balance	18,007	26,656
Total: DA Special State Fund			26,656		18,007	26,656

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff	350,000	727,596	377,596	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds March 2025	-	185,631
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds April 2025	-	45,037
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds May 2025	-	5,296
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds June 2025	-	30,170
				CFO-GCID 20250803: Transfer from contingency is needed to support the procurement of a new Bearcat vehicle, a critical SWAT asset required for continuity of operations. It will not be included in the VERP until a future year. The current unit, asset #2003136, has reached the end of its service life and can no longer be repaired, as replacement parts are obsolete due to its age. Additional funds are needed from contingency, to allow immediate replacement. A vendor is ready to receive a purchase order and failure to secure funding quickly will result in an inability to obtain the vehicle and impact public safety operations. Another transfer will be requested once the item reaches its VERP scheduled replacement year to reimburse capital contingency. Existing asset will be disposed of by DoSS, using a Specialty Sales Organization.	61,897	61,897
				Total: Sheriff Special Justice	61,897	377,596
				Total: Sheriff Special Justice Fund		
Sheriff Special State Fund (067)						
Sheriff	70,000	179,594	109,594	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	510
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	42,112
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	65,131
				Total: Sheriff Special State	-	109,594
				Total: Sheriff Special State Fund		
Total Appropriation Budget Adjustments			\$ 542,922		\$ 79,904	\$ 542,922