



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
JUNE 30, 2025
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



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: July 21, 2025

SUBJECT: Monthly Financial Report for the Period Ended June 30, 2025

This report, which includes unaudited information through the sixth 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

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 will present their 2026 business plans to the Chairwoman's Budget Review Committee for consideration.

2024 External Audit

On June 24, 2025, Mauldin & Jenkins, CPAs & Advisors completed the fiscal year 2024 external audit and issued a clean opinion. Audited financial statements are in the 2024 Annual Comprehensive Financial Report, which is available online at [Gwinnett County Annual Comprehensive Financial Report](#).

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Gwinnett County, Georgia, for its annual budget for the fiscal year beginning January 1, 2025. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communications device. Gwinnett County has received this prestigious award for 36 years.

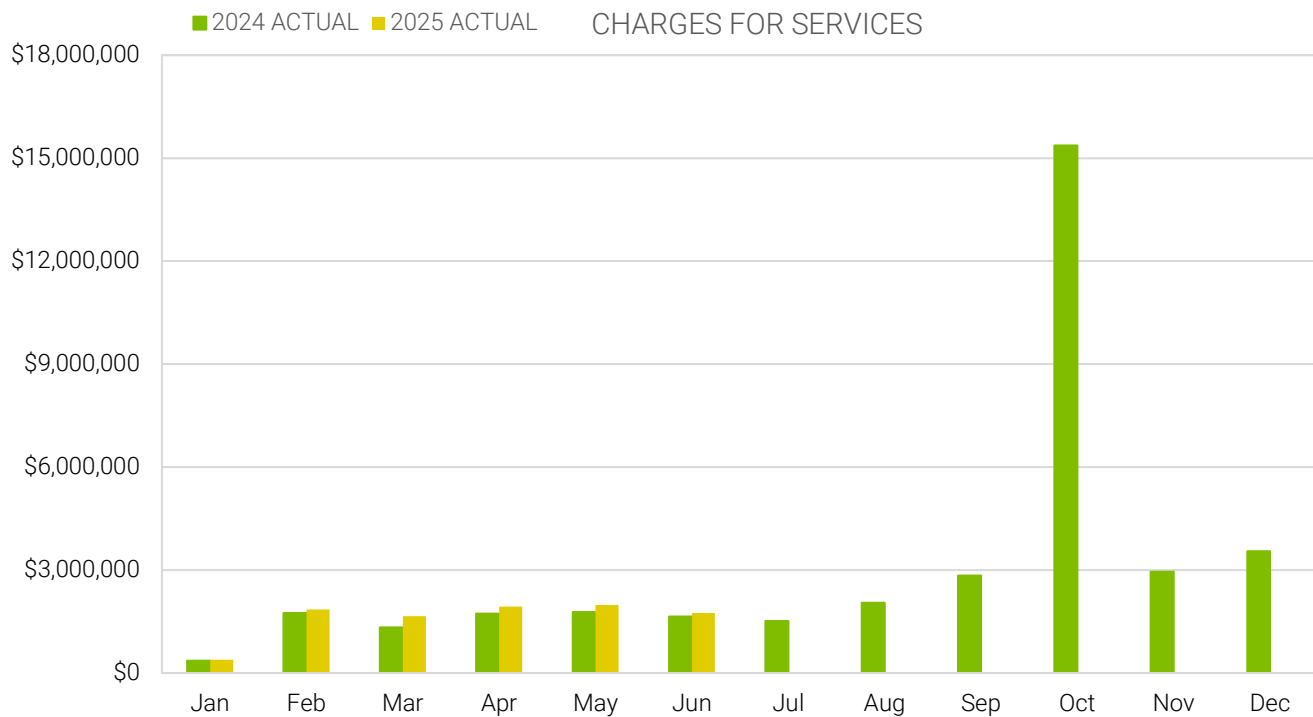
Street Lighting Fund

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.

GENERAL FUND (PAGE 12)

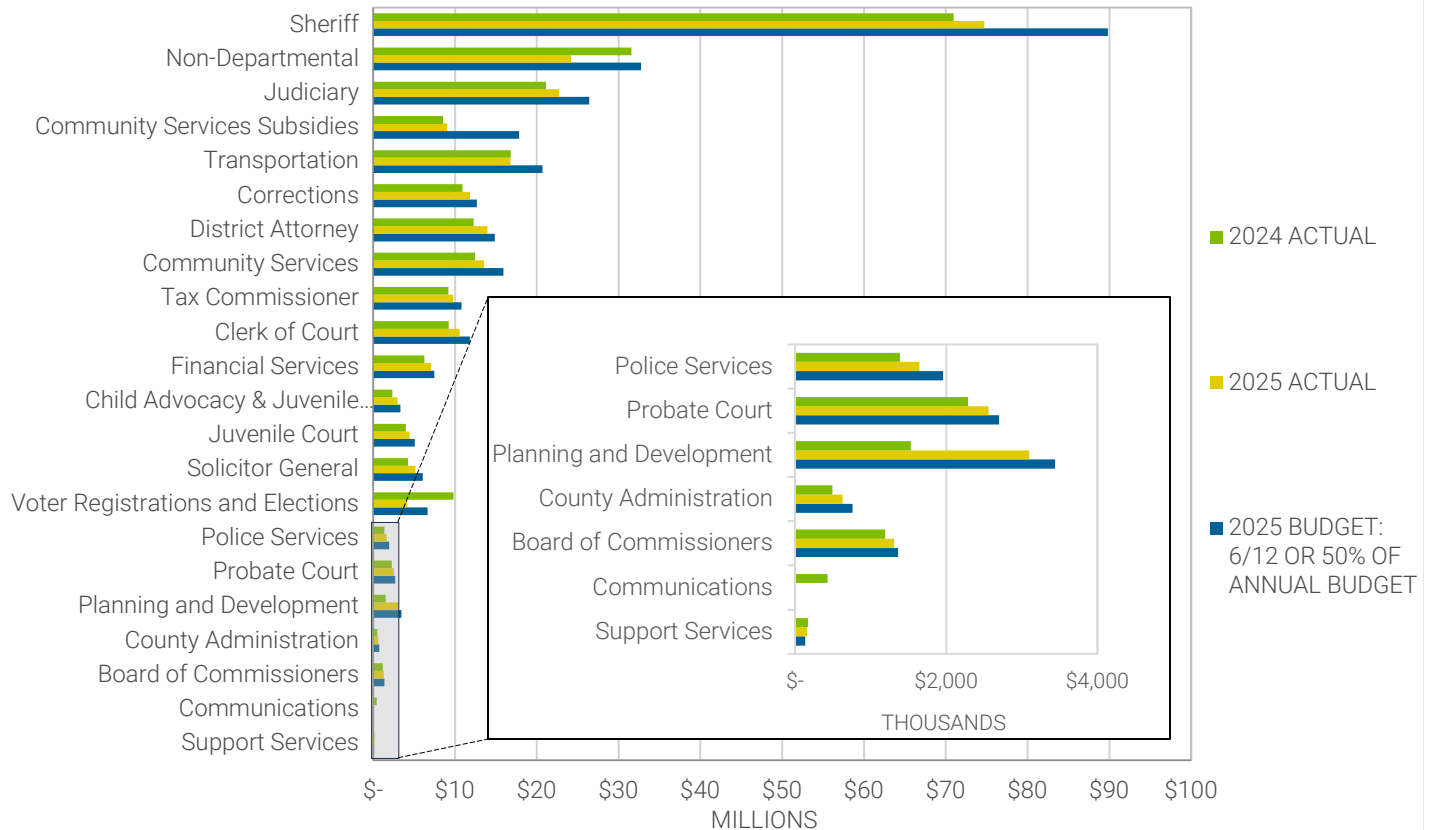
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community 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 June are up approximately \$964,000, 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
JUNE 2024– 2025 YTD EXPENDITURES



Sheriff expenses are approximately \$3.8 million higher compared to last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 302 in 2024 to 243 in 2025. Although expenses are up, they are under budget by approximately \$15 million, or 17 percent, due to underutilization in personnel, industrial supplies, license support agreements, and industrial repairs and maintenance.

Non-Departmental expenses are approximately \$7.4 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 \$8.6 million, primarily due to the timing of contributions to capital.

Judiciary expenses are approximately \$1.6 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 \$3.7 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 due to personnel vacancies, which have increased from 4 vacant positions in 2024 to 13 in 2025.

Community Services Subsidies are approximately \$540,000 higher than last year, primarily due to increases to subsidies including Libraries, Board of Health, Department of Family and Children's Services, and Homelessness Prevention. However, they are under budget by approximately \$8.8 million due to the timing of this year's quarterly payments. We expect all quarterly payments to be completed by year-end.

Clerk of Court expenses are approximately \$1.4 million higher than last year, primarily due to personnel costs, supplier invoices for license support agreements, and the timing of professional service contracts. The increase

in personnel costs is related to reduced vacancies, pay-for-performance, market adjustments, and new positions. There are five fewer vacant positions this year compared to last year.

Voter Registrations and Elections expenses are approximately \$5.7 million lower in comparison to 2024, due to 2024 being an election year. Additionally, current expenses are under budget by approximately \$2.5 million, or 38 percent, due to the Municipal General/Special Elections Georgia Public Service Commissioner held in June and November.

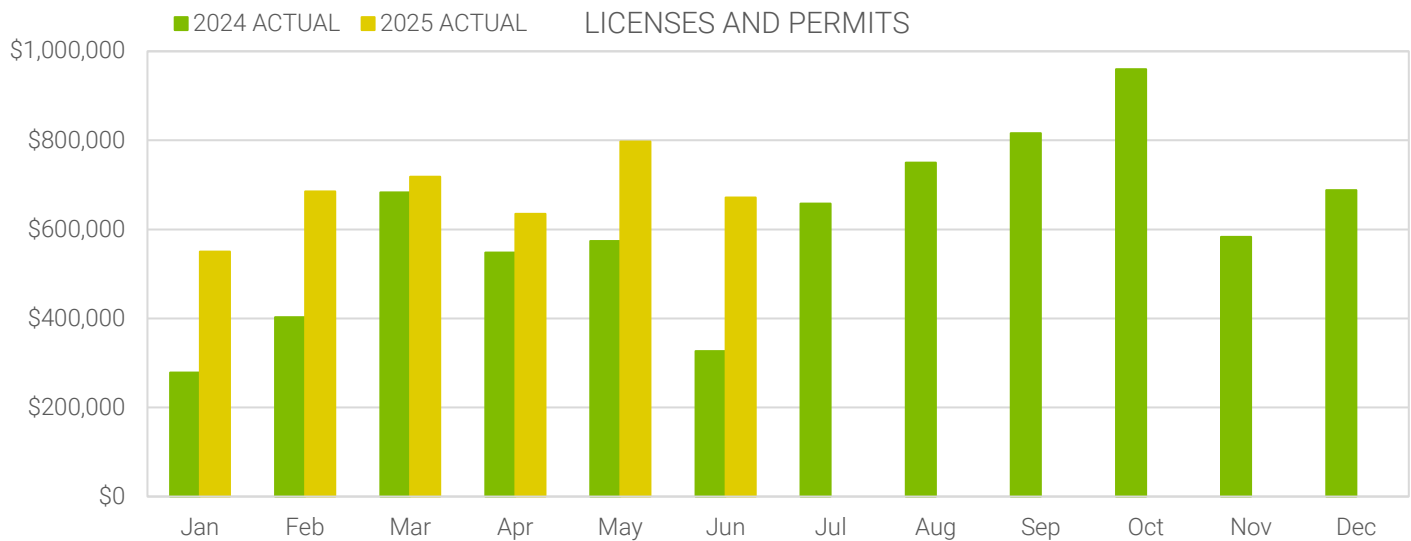
Communications has no current year expenses due to the transition of the Community Outreach Division to Community Services in January 2025.

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

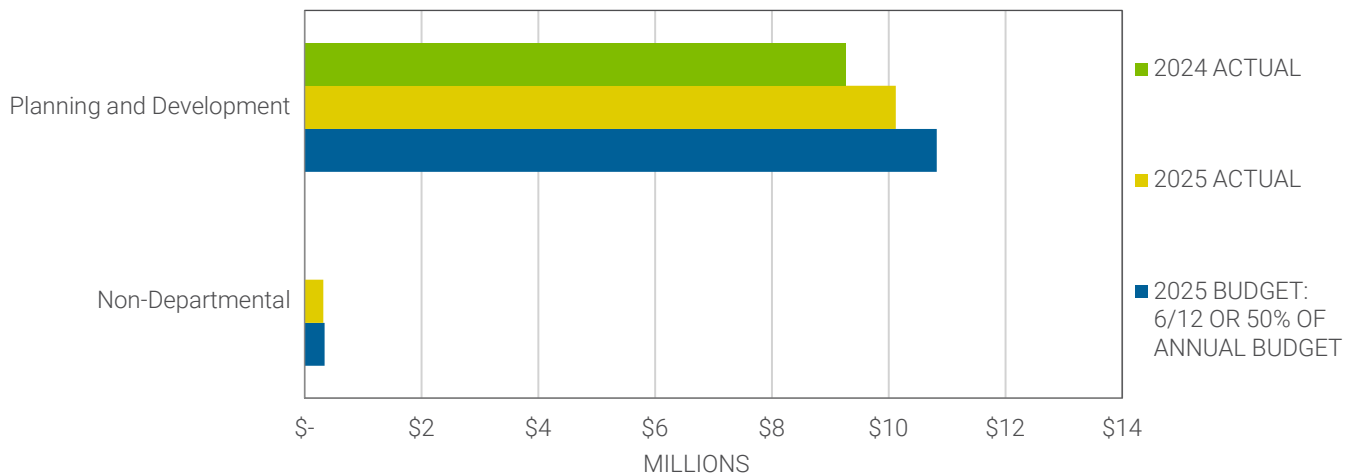
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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 \$1.2 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.



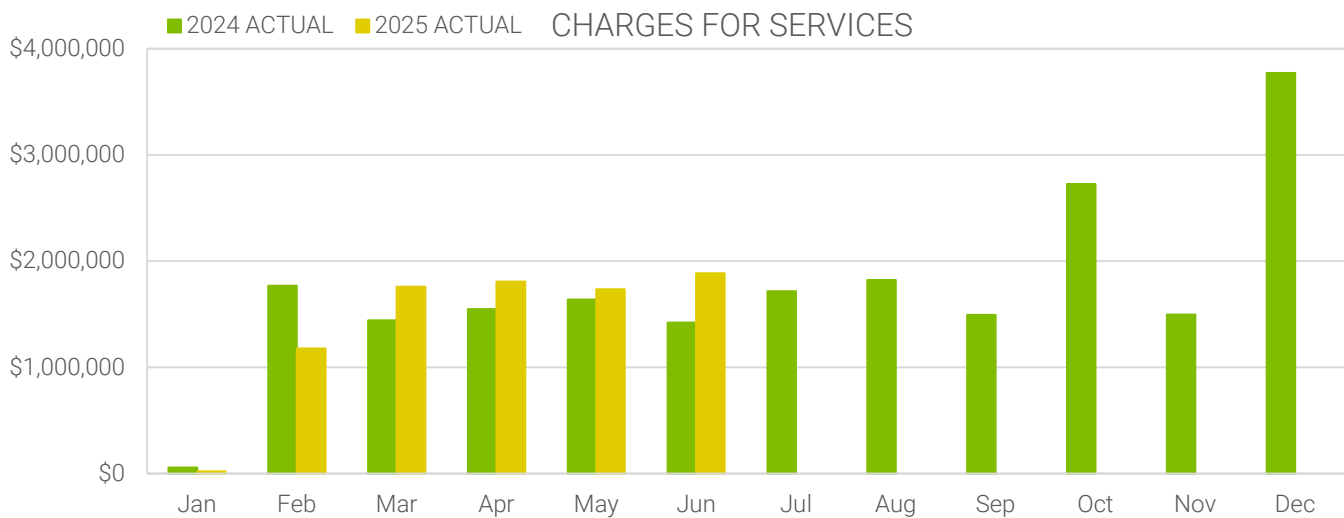
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
JUNE 2024– 2025 YTD EXPENDITURES



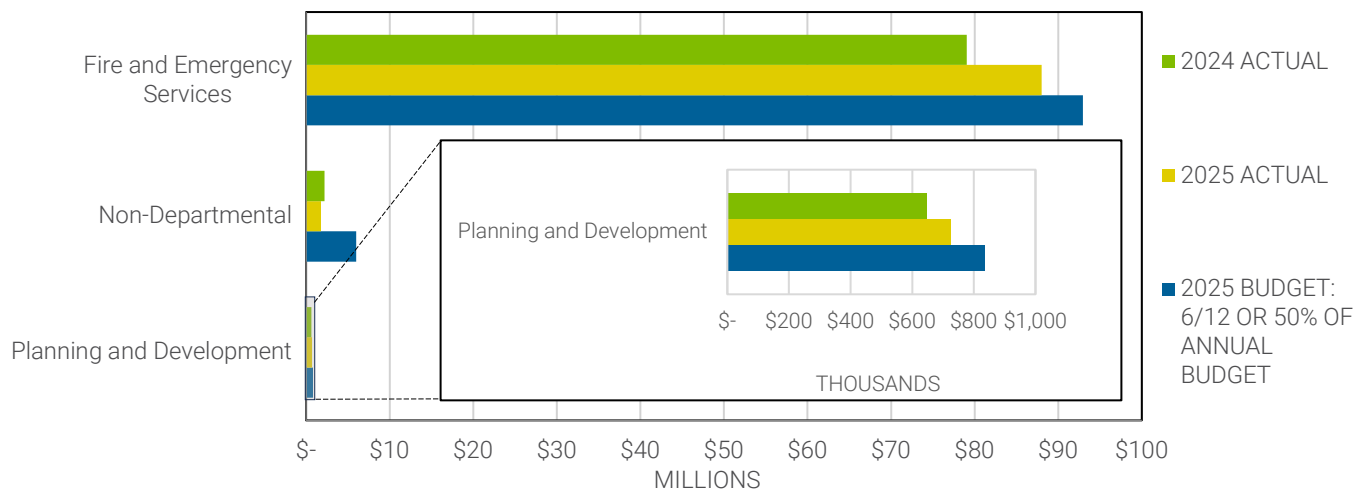
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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 \$505,000 when compared to last year. This is mainly attributed to an increase in ambulance transports during the month of June.



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

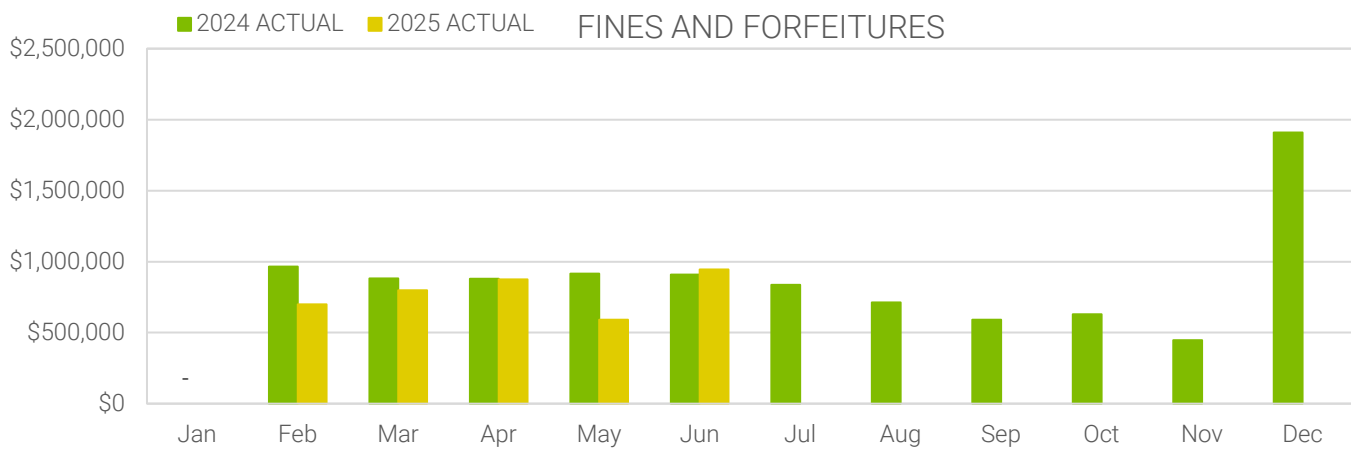


Fire and Emergency Services expenses are approximately \$8.6 million higher than last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 154 in 2024 to 18 in 2025.

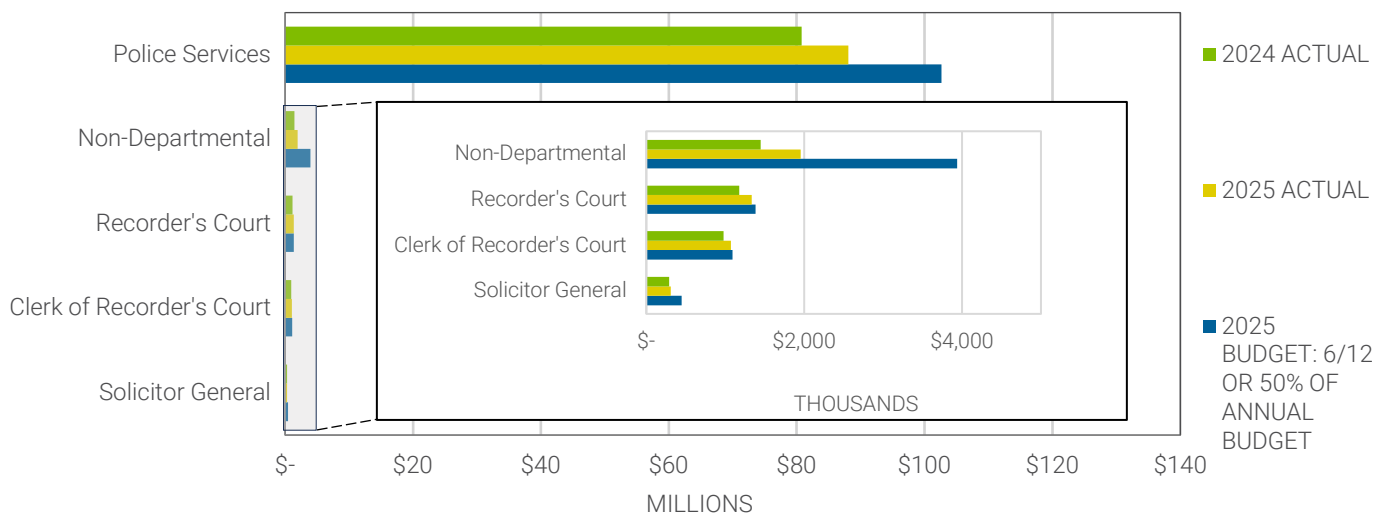
POLICE SERVICES DISTRICT FUND (PAGE 17)

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 June is down approximately \$641,000, or 14 percent, compared to the same period last year. This is primarily due to a decrease in collections from the success of the school zone automated speed detection program, which shows drivers are being more cautious.



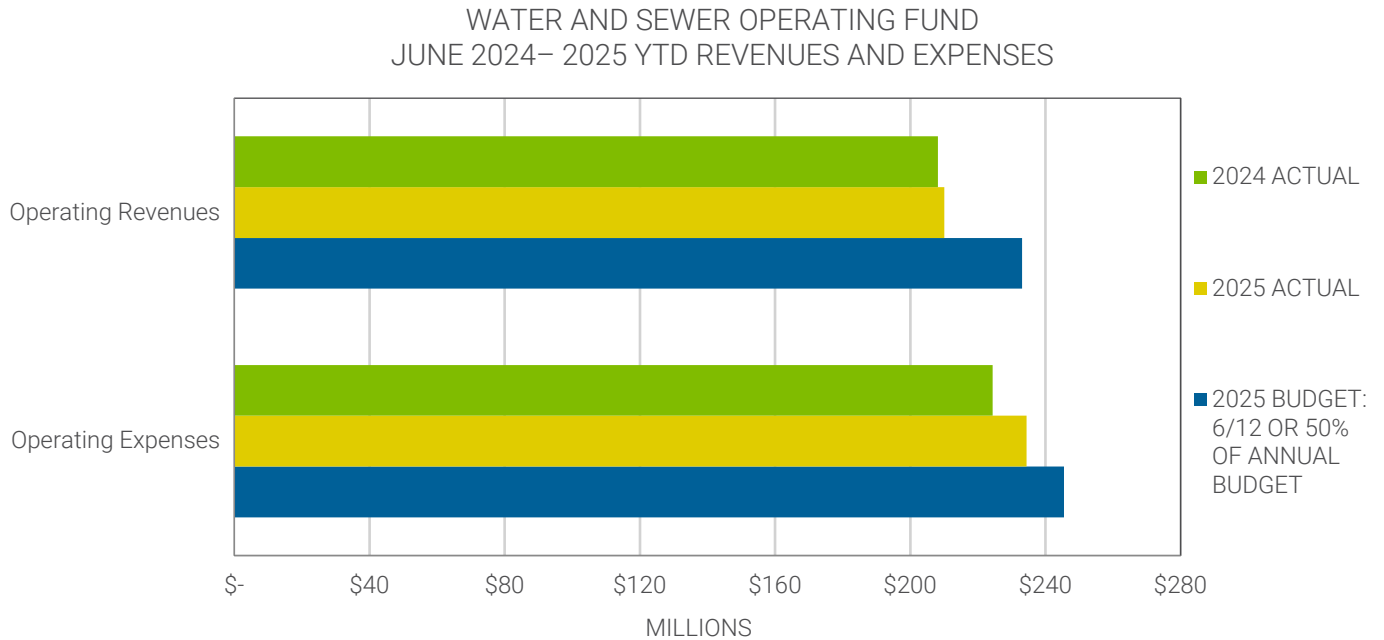
POLICE SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT JUNE 2024– 2025 YTD EXPENDITURES



Police Services expenses are approximately \$7.3 million, or 9 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 255 positions in 2024 to 202 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 \$14.5 million due to personnel vacancies and the timing of payments for professional service agreements.

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.



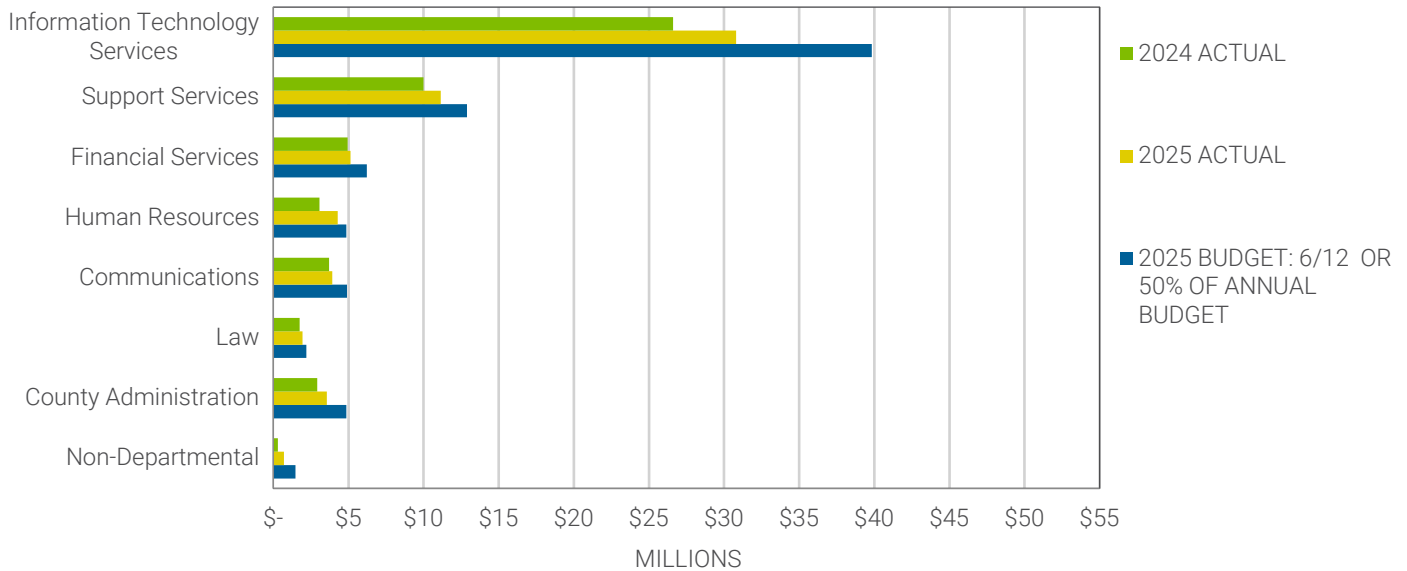
Year-to-date Water and Sewer Operating Fund revenues are up \$2.0 million compared to last year. This is primarily attributable to an increase in Charges for Services related to a 4.5 percent increase in water and sewer rates.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$9.7 million, or 4.3 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 \$11.0 million under budget primarily due to underutilization in areas such as professional services, industrial repairs, chemicals, and personnel services.

ADMINISTRATIVE SUPPORT FUND (PAGE 53)

The Administrative Support Fund accounts for the activities of all central support departments: Communications, County Administration (excluding Gwinnett Clean & Beautiful, Internal Audit, 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

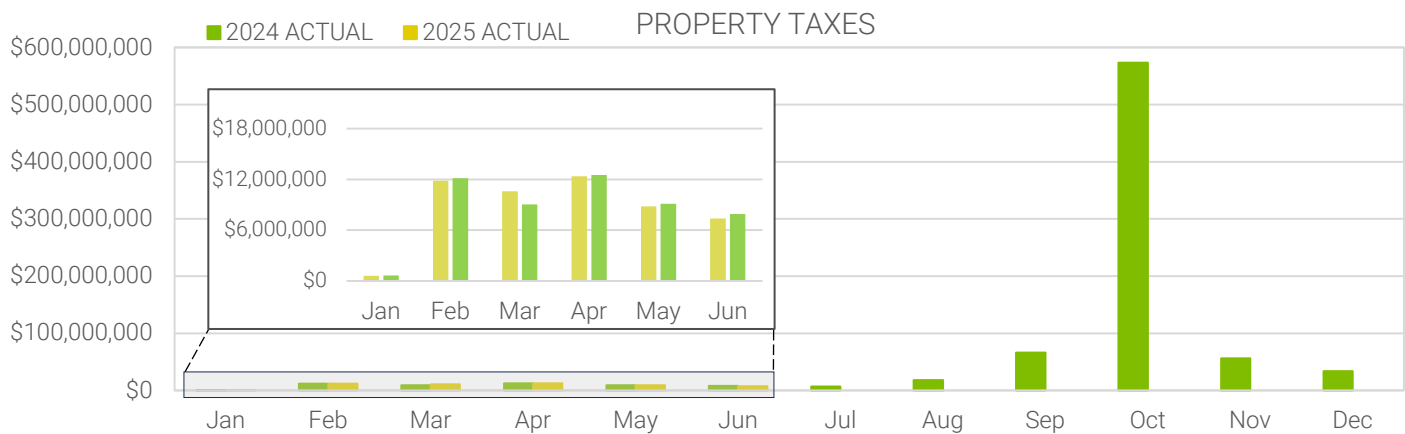


Information Technology Services expenses for June are up approximately \$4.2 million, or 16 percent, compared to last year. This is primarily due to increases in license support agreements and personnel costs. However, expenses are approximately \$9.0 million under budget. This variance is primarily attributable to lower expenses in areas such as license support agreements, technological outsourced services, and computer supplies, which are expected to increase later in the year.

RECURRING ITEMS

Property Taxes

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



The chart above shows the monthly collections of property taxes across all funds. The chart shows most property taxes were collected around the due date of October 15, 2024. Please note that January has lower receipts than other months, and its bars are barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year. Property Taxes through June are up approximately \$214,000 when compared to the same time last year mainly due to settling 2024 property assessment appeals.

Tax Digest Adjustment

In June, 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 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 \$2.3 million year-over-year. However, year-to-date revenue is trending ahead of budget because rate cuts were anticipated and were incorporated into 2025 budgets.

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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 226,205,300	\$ 226,205,300	\$ 226,205,300			
Revenues:						
Taxes	\$ 500,486,112	\$ 500,486,112	\$ 66,192,757	13.23%	\$ 67,842,222	14.84%
Licenses and Permits	5,385,122	5,385,122	1,739,743	32.31%	1,943,702	36.81%
Intergovernmental	4,145,474	4,145,474	1,973,217	47.60%	1,776,720	42.69%
Charges for Services	38,882,231	38,882,231	9,547,991	24.56%	8,583,867	24.77%
Fines and Forfeitures	3,094,270	3,094,270	1,408,445	45.52%	1,456,329	46.27%
Investment Income	5,908,000	5,908,000	3,195,273	54.08%	4,491,491	93.07%
Contributions and Donations	108,650	108,650	7,452	6.86%	8,081	7.63%
Miscellaneous	2,021,279	2,021,279	1,440,473	71.27%	1,366,626	74.51%
Other Financing Sources	-	-	183,797	-	18,410	-
Revenues without Use of Fund Balance	560,031,138	560,031,138	85,689,148	15.30%	87,487,448	17.12%
Use of Fund Balance	25,308,640	25,308,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 585,339,778	\$ 585,339,778	\$ 85,689,148	14.64%	\$ 87,487,448	15.90%
Appropriations:						
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 1,311,907	48.14%	\$ 1,191,890	48.10%
Communications	-	-	-	-	428,655	35.25%
County Administration	1,519,864	1,519,864	628,619	41.36%	494,047	32.99%
Financial Services	14,979,047	14,979,047	7,070,619	47.20%	6,271,276	44.83%
Tax Commissioner	21,564,614	21,564,614	9,791,666	45.41%	9,192,195	46.83%
Transportation	41,404,644	41,404,644	16,770,885	40.50%	16,818,651	43.79%
Planning and Development	6,883,534	6,883,534	3,096,131	44.98%	1,531,711	37.76%
Police Services	3,919,979	3,919,979	1,644,848	41.96%	1,387,914	33.56%
Corrections	25,375,381	25,375,381	11,842,271	46.67%	10,921,336	44.83%
Community Services	31,879,764	31,879,764	13,528,875	42.44%	12,456,728	45.00%
Community Services Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	608,267	50.00%	898,991	69.39%
Board of Health	3,345,000	3,345,000	836,250	25.00%	625,000	25.00%
Coalition for Health & Human Services	235,088	235,088	58,772	25.00%	58,772	25.00%
Dept of Family & Children's Services	660,638	660,638	165,160	25.00%	-	0.00%
Food Insecurity	150,000	150,000	-	0.00%	835	0.56%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
Healthcare Initiative	650,000	650,000	-	0.00%	-	0.00%
Homelessness Prevention	1,012,300	1,012,300	253,075	25.00%	91,044	18.21%
Library In-House Services	1,352,184	1,352,184	359,752	26.61%	366,557	27.76%
Library Subsidy	25,619,802	25,619,802	6,404,951	25.00%	6,104,951	25.00%
Mental Health	1,443,341	1,443,341	360,835	25.00%	360,835	25.00%
Total Community Services Subsidies	35,692,245	35,692,245	9,054,420	25.37%	8,514,342	25.74%
Voter Registrations and Elections	13,321,547	13,321,547	4,156,634	31.20%	9,839,775	44.09%
Juvenile Court	7,866,919	10,206,919	4,450,259	43.60%	3,990,705	45.06%

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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Child Advocacy & Juvenile Services	6,693,787	6,693,787	2,982,328	44.55%	2,368,401	41.87%
Sheriff	179,652,962	179,652,962	74,734,235	41.60%	70,952,869	43.25%
Clerk of Court	23,623,860	23,623,860	10,574,613	44.76%	9,220,832	43.70%
Judiciary	40,449,669	52,824,669	22,730,080	43.03%	21,118,662	49.68%
Probate Court	5,115,335	5,400,335	2,561,677	47.44%	2,288,635	48.19%
District Attorney	29,771,110	29,771,110	13,967,684	46.92%	12,280,308	46.38%
Solicitor General	12,167,072	12,167,072	5,150,068	42.33%	4,249,460	40.51%
Support Services	272,500	272,500	160,757	58.99%	171,683	63.94%
Non-Departmental:						
Contingency	2,071,000	1,957,996	-	0.00%	-	0.00%
Contribution to Airport	116,750	116,750	58,375	50.00%	12,500	50.00%
Contribution to Capital	38,601,436	38,601,436	12,867,145	33.33%	18,791,017	50.00%
Contribution to Local Transit	14,800,000	14,800,000	7,399,742	50.00%	8,801,000	50.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,388,333	2,388,333	900,355	37.70%	873,305	43.50%
Partnership Gwinnett	500,000	500,000	-	0.00%	300,000	60.00%
Pauper Burial	150,000	150,000	58,600	39.07%	57,200	32.69%
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	1,625,025	44.09%	1,533,589	45.88%
Other Governmental Agencies	160,000	160,000	67,724	42.33%	42,451	26.53%
Other Miscellaneous	130,000	243,004	70,432	28.98%	43,387	33.37%
Total Non-Departmental	80,460,977	65,460,977	24,167,398	36.92%	31,574,449	43.09%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,339,778	\$ 240,375,974	41.07%	\$ 237,264,524	43.12%
Projected Fund Balance December 31	\$ 200,896,660	\$ 200,896,660				
Fund Balance as of Report Date			\$ 71,518,474			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Development & Enforcement District Fund (104)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443			
Revenues:						
Taxes	\$ 13,482,531	\$ 13,482,531	\$ 358,575	2.66%	\$ 370,995	3.07%
Licenses and Permits	7,600,000	7,600,000	4,057,140	53.38%	2,812,799	57.04%
Intergovernmental	48,427	48,427	25,103	51.84%	25,803	52.66%
Charges for Services	950,000	950,000	369,369	38.88%	429,163	39.71%
Investment Income	485,500	485,500	228,926	47.15%	327,722	109.83%
Miscellaneous	-	-	37,358	-	-	-
TOTAL REVENUES	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 5,076,471</u>	22.50%	<u>\$ 3,966,482</u>	17.22%
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,648,138	\$ 10,121,965	46.76%	\$ 9,261,873	40.45%
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	319,209	48.41%	-	0.00%
Total Non-Departmental	<u>843,417</u>	<u>687,595</u>	<u>319,209</u>	46.42%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>22,335,733</u>	<u>22,335,733</u>	<u>10,441,174</u>	46.75%	<u>9,261,873</u>	40.21%
Contribution to Fund Balance	230,725	230,725	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 10,441,174</u>	46.27%	<u>\$ 9,261,873</u>	40.21%
Projected Fund Balance December 31	<u>\$ 13,779,168</u>	<u>\$ 13,779,168</u>				
Fund Balance as of Report Date			<u>\$ 8,183,740</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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 180,812,616	\$ 180,812,616	\$ 5,147,914	2.85%	\$ 5,176,498	3.17%
Licenses and Permits	1,000,000	1,000,000	481,544	48.15%	528,046	46.71%
Intergovernmental	623,617	682,356	408,448	59.86%	371,391	55.69%
Charges for Services	18,117,690	18,117,690	8,383,744	46.27%	7,879,214	46.17%
Investment Income	1,656,000	1,656,000	1,265,718	76.43%	1,835,889	123.85%
Contributions and Donations	1,000	1,000	1,740	174.00%	1,095	-
Miscellaneous	1,000	1,000	278,222	27,822.20%	6,678	222.60%
TOTAL REVENUES	\$ 202,211,923	\$ 202,270,662	\$ 15,967,330	7.89%	\$ 15,798,811	8.59%
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 726,528	43.48%	\$ 645,863	43.78%
Fire and Emergency Services	185,929,900	185,929,900	88,008,626	47.33%	79,053,615	44.77%
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%	2,195,398	45.85%
Total Non-Departmental	11,983,815	11,983,815	1,784,969	14.89%	2,195,398	39.11%
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	90,520,123	45.35%	81,894,876	44.58%
Contribution to Fund Balance	2,627,393	2,686,132	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,270,662	\$ 90,520,123	44.75%	\$ 81,894,876	44.55%
Projected Fund Balance December 31	\$ 98,890,691	\$ 98,949,430				
Fund Balance as of Report Date			\$ 21,710,505			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 9,123	58.86%	\$ 13,112	67.59%
Revenues without Use of Fund Balance	15,500	15,500	9,123	58.86%	13,112	67.59%
Use of Fund Balance	81,681	81,681	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 97,181	\$ 97,181	\$ 9,123	9.39%	\$ 13,112	14.00%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 546	0.56%	\$ 894	0.95%
TOTAL APPROPRIATIONS	\$ 97,181	\$ 97,181	\$ 546	0.56%	\$ 894	0.95%
Projected Fund Balance December 31	\$ 344,802	\$ 344,802				
Fund Balance as of Report Date			\$ 435,060			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 122,933,638	\$ 122,933,638	\$ 122,933,638			
Revenues:						
Taxes	\$ 133,550,439	\$ 133,550,439	\$ 3,723,703	2.79%	\$ 3,788,405	3.17%
Insurance Premium Taxes	62,310,140	62,310,140	-	0.00%	-	0.00%
Intergovernmental	294,513	294,513	261,980	88.95%	243,291	81.64%
Charges for Services	1,110,480	1,110,480	489,074	44.04%	513,852	44.88%
Fines and Forfeitures	10,413,542	10,413,542	3,910,126	37.55%	4,550,681	34.89%
Investment Income	2,393,000	2,393,000	1,753,711	73.29%	2,227,155	117.37%
Miscellaneous	459,063	460,813	405,559	88.01%	177,851	39.86%
Revenues without Use of Fund Balance	210,531,177	210,532,927	10,544,153	5.01%	11,501,235	5.85%
Use of Fund Balance	8,457,572	8,455,822	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 218,988,749	\$ 218,988,749	\$ 10,544,153	4.81%	\$ 11,501,235	5.78%
Appropriations:						
Police Services	\$ 205,272,456	\$ 205,272,456	\$ 88,096,732	42.92%	\$ 80,774,721	42.77%
Recorder's Court	2,385,708	2,765,708	1,336,094	48.31%	1,176,691	48.87%
Solicitor General	893,673	893,673	307,544	34.41%	289,240	33.33%
Clerk of Recorder's Court	2,180,121	2,180,121	1,072,955	49.22%	977,958	47.89%
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	1,954,347	28.45%	1,447,668	37.48%
Total Non-Departmental	8,256,791	7,876,791	1,954,347	24.81%	1,447,668	30.09%
TOTAL APPROPRIATIONS	\$ 218,988,749	\$ 218,988,749	\$ 92,767,672	42.36%	\$ 84,666,277	42.54%
Projected Fund Balance December 31	\$ 114,476,066	\$ 114,477,816				
Fund Balance as of Report Date			\$ 40,710,120			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,692,405	\$ 58,692,405	\$ 1,619,109	2.76%	\$ 1,597,202	3.10%
Intergovernmental	194,695	194,695	237,630	122.05%	354,738	180.07%
Charges for Services	5,086,719	5,086,719	2,917,157	57.35%	2,497,901	57.31%
Investment Income	657,500	657,500	407,332	61.95%	570,255	80.53%
Contributions and Donations	7,500	7,500	3,600	48.00%	365	1.25%
Miscellaneous	2,902,684	2,902,684	1,807,625	62.27%	1,715,986	63.73%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 6,992,453	10.35%	\$ 6,736,447	11.30%
Appropriations:						
Community Services	\$ -	\$ -	\$ -	-	\$ 24,764,979	44.11%
Parks and Recreation	60,436,324	60,436,324	26,084,562	43.16%	-	-
Support Services	52,110	52,110	22,991	44.12%	12,737	31.73%
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	391,748	34.35%	392,613	37.10%
Total Non-Departmental	1,277,496	1,277,496	391,748	30.67%	392,613	33.13%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	26,499,301	42.90%	25,170,329	43.87%
Contribution to Fund Balance	5,797,503	5,797,503	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 26,499,301	39.22%	\$ 25,170,329	42.22%
Projected Fund Balance December 31	\$ 34,305,806	\$ 34,305,806				
Fund Balance as of Report Date			\$ 9,001,455			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,028,416	\$ 17,028,416	\$ 495,003	2.91%	\$ 489,782	3.37%
Intergovernmental	58,310	58,310	32,851	56.34%	31,645	53.64%
Investment Income	157,500	157,500	280,564	178.14%	401,309	206.86%
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 808,418</u>	4.69%	<u>\$ 922,736</u>	4.37%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 16,302,876	\$ 16,302,876	\$ 4,244,801	26.04%	\$ 8,110,457	38.45%
Total Non-Departmental	<u>16,302,876</u>	<u>16,302,876</u>	<u>4,244,801</u>	26.04%	<u>8,110,457</u>	38.45%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	4,244,801	26.04%	8,110,457	38.45%
Contribution to Fund Balance	941,350	941,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 4,244,801</u>	24.62%	<u>\$ 8,110,457</u>	38.45%
Projected Fund Balance December 31	\$ 15,731,840	\$ 15,731,840				
Fund Balance as of Report Date			\$ 11,354,107			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 91,044	-	\$ 243,093	-
Investment Income	287,000	287,000	214,962	74.90%	183,738	95.59%
Miscellaneous	-	-	10,000	-	-	-
TOTAL REVENUES	\$ 287,000	\$ 287,000	\$ 316,006	110.11%	\$ 426,831	222.07%
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	\$ 287,000	\$ 287,000	\$ -	0.00%	\$ 10,781	5.61%
Projected Fund Balance December 31	\$ 11,481,512	\$ 11,481,512				
Fund Balance as of Report Date			\$ 11,610,518			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 177,336	-	\$ 111,549	-
Investment Income	258,000	258,000	203,889	79.03%	183,001	100.19%
TOTAL REVENUES	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ 381,225</u>	147.76%	<u>\$ 294,550</u>	161.26%
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			\$ 11,389,204			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 596,037	-	\$ 394,761	-
Investment Income	927,500	927,500	644,123	69.45%	595,333	78.81%
TOTAL REVENUES	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ 1,240,160</u>	133.71%	<u>\$ 990,094</u>	131.07%
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			\$ 34,876,166			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 58,312	-	\$ 42,062	-
Investment Income	101,500	101,500	77,161	76.02%	60,150	105.32%
TOTAL REVENUES	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ 135,473</u>	133.47%	<u>\$ 102,212</u>	102.21%
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			\$ 4,251,247			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 80,582	-	\$ 39,273	-
Investment Income	178,000	178,000	146,584	82.35%	118,294	80.89%
TOTAL REVENUES	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 227,166</u>	127.62%	<u>\$ 157,567</u>	107.75%
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			\$ 8,049,824			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 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	71,529	29.50%	111,999	100.78%
Revenues without Use of Fund Balance	242,500	242,500	476,033	196.30%	150,279	135.23%
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>\$ 476,033</u>	17.41%	<u>\$ 150,279</u>	5.99%
Appropriations:						
Planning and Development	\$ 2,734,825	\$ 2,734,825	\$ 3,500	0.13%	\$ 4,694	0.19%
TOTAL APPROPRIATIONS	<u>\$ 2,734,825</u>	<u>\$ 2,734,825</u>	<u>\$ 3,500</u>	0.13%	<u>\$ 4,694</u>	0.19%
Projected Fund Balance December 31	<u>\$ 4,330,379</u>	<u>\$ 4,330,379</u>				
Fund Balance as of Report Date			<u>\$ 7,295,237</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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 112,093	-	\$ 105,306	-
Other Financing Sources	2,726,525	2,726,525	-	0.00%	372	0.01%
TOTAL REVENUES	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 112,093</u>	4.11%	<u>\$ 105,678</u>	4.22%
Appropriations:						
Debt Service	\$ 2,726,525	\$ 2,726,525	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Fund Balance as of Report Date			\$ 1,697,559			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 2,500	1.67%	\$ 2,685	1.68%
Investment Income	12,000	12,000	6,560	54.67%	11,964	47.83%
Miscellaneous	-	-	308	-	-	-
Revenues without Use of Fund Balance	162,000	162,000	9,368	5.78%	14,649	7.92%
Use of Fund Balance	209,305	209,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 371,305	\$ 371,305	\$ 9,368	2.52%	\$ 14,649	3.17%
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 61,533	16.57%	\$ 149,615	32.34%
TOTAL APPROPRIATIONS	\$ 371,305	\$ 371,305	\$ 61,533	16.57%	\$ 149,615	32.34%
Projected Fund Balance December 31	\$ 103,101	\$ 103,101				
Fund Balance as of Report Date			\$ 260,241			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482			
Revenues:						
Charges for Services	\$ 9,600,000	\$ 9,629,076	\$ 154,427	1.60%	\$ 150,096	1.50%
Investment Income	-	-	35,963	-	57,815	-
Miscellaneous	-	-	37,857	-	15,204	-
Revenues without Use of Fund Balance	9,600,000	9,629,076	228,247	2.37%	223,115	2.23%
Use of Fund Balance	783,833	783,833	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,383,833	\$ 10,412,909	\$ 228,247	2.19%	\$ 223,115	2.19%
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,392,909	\$ 4,140,582	39.84%	\$ 3,890,891	38.22%
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	\$ 4,140,582	39.76%	\$ 3,890,891	38.18%
Projected Fund Balance December 31	\$ 2,536,649	\$ 2,536,649				
Fund Balance as of Report Date			\$ (591,853)			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Authority Imaging Fund (020)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
Revenues:						
Charges for Services	\$ 868,093	\$ 868,093	\$ 290,357	33.45%	\$ 254,340	27.35%
Investment Income	74,640	74,640	21,799	29.21%	30,909	-
Revenues without Use of Fund Balance	942,733	942,733	312,156	33.11%	285,249	30.67%
Use of Fund Balance	557,267	557,267	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 312,156	20.81%	\$ 285,249	19.02%
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			\$ 7,513,554			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Corrections Inmate Welfare Fund (085)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989			
Revenues:						
Charges for Services	\$ 138,500	\$ 138,500	\$ 71,539	51.65%	\$ 74,438	65.58%
Miscellaneous	8,200	8,200	5,121	62.45%	4,635	54.53%
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 76,660</u>	52.26%	<u>\$ 79,073</u>	64.81%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 46,718	40.40%	\$ 41,770	40.86%
Appropriations without Contribution to Fund Balance	115,640	115,640	46,718	40.40%	41,770	40.86%
Contribution to Fund Balance	31,060	31,060	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 46,718</u>	31.85%	<u>\$ 41,770</u>	34.24%
Projected Fund Balance December 31	\$ 473,049	\$ 473,049				
Fund Balance as of Report Date			\$ 471,931			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 286,057	49.22%	\$ 276,917	47.38%
Investment Income	-	-	8,192	-	2,624	-
Miscellaneous	-	-	1,794	-	-	-
Revenues without Use of Fund Balance	581,185	581,185	296,043	50.94%	279,541	47.83%
Use of Fund Balance	223,931	223,931	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 296,043	36.77%	\$ 279,541	37.63%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 189,321	50.38%	\$ 171,926	47.58%
Solicitor General	419,328	419,328	143,176	34.14%	138,089	37.17%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 805,116	\$ 805,116	\$ 332,497	41.30%	\$ 310,015	41.73%
Projected Fund Balance December 31	\$ 226,519	\$ 226,519				
Fund Balance as of Report Date			\$ 413,996			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

DA Federal Justice Asset Sharing Fund (080)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 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%	\$ 12,088	8.95%
TOTAL APPROPRIATIONS	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>	0.00%	<u>\$ 12,088</u>	8.95%
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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 40,367	\$ 40,367	100.00%	\$ 21,670	307.73%
Revenues without Use of Fund Balance	-	40,367	40,367	100.00%	21,670	307.73%
Use of Fund Balance	31,718	-	-	-	-	0.00%
TOTAL REVENUES	\$ 31,718	\$ 40,367	\$ 40,367	100.00%	\$ 21,670	234.47%
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	-	8,649	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,718	\$ 40,367	\$ 1,479	3.66%	\$ -	0.00%
Projected Fund Balance December 31	\$ 31,190	\$ 71,557				
Fund Balance as of Report Date			\$ 101,796			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

E-911 Fund (095)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
Revenues:						
Charges for Services	\$ 24,344,400	\$ 24,344,400	\$ 8,107,956	33.31%	\$ 8,114,798	34.21%
Investment Income	1,104,500	1,104,500	653,299	59.15%	756,989	46.34%
Miscellaneous	-	-	29,403	-	-	-
Revenues without Use of Fund Balance	25,448,900	25,448,900	8,790,658	34.54%	8,871,787	34.99%
Use of Fund Balance	5,415,021	5,415,021	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,863,921	\$ 30,863,921	\$ 8,790,658	28.48%	\$ 8,871,787	29.85%
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 12,432,970	45.59%	\$ 10,715,184	40.87%
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	\$ 13,903,986	45.05%	\$ 12,148,076	40.87%
Projected Fund Balance December 31	\$ 35,255,109	\$ 35,255,109				
Fund Balance as of Report Date			\$ 35,556,802			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Juvenile Court Supervision Fund (030)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 17,855	59.52%	\$ 25,621	85.40%
Revenues without Use of Fund Balance	30,000	30,000	17,855	59.52%	25,621	85.40%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 17,855</u>	32.40%	<u>\$ 25,621</u>	46.50%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 19,455	35.31%	\$ 20,790	37.73%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 19,455</u>	35.31%	<u>\$ 20,790</u>	37.73%
Projected Fund Balance December 31	<u>\$ 277,408</u>	<u>\$ 277,408</u>				
Fund Balance as of Report Date			<u>\$ 300,908</u>			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Opioid Remediation Fund (015)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Investment Income	\$ -	\$ -	\$ 118,043	-	\$ 57,640	-
Miscellaneous	-	-	145,369	-	1,357,010	-
TOTAL REVENUES	\$ -	\$ -	\$ 263,412	-	\$ 1,414,650	-
Appropriations:						
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Fund Balance as of Report Date			\$ 6,121,282			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Police Special Justice Fund (070)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	\$ -	\$ 134,175	\$ 134,175	100.00%	\$ 110,842	100.00%
Investment Income	-	-	3,662	-	-	-
Revenues without Use of Fund Balance	-	134,175	137,837	102.73%	110,842	100.00%
Use of Fund Balance	334,131	199,956	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 334,131</u>	<u>\$ 334,131</u>	<u>\$ 137,837</u>	41.25%	<u>\$ 110,842</u>	39.85%
Appropriations:						
Police Services	\$ 334,131	\$ 334,131	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 334,131</u>	<u>\$ 334,131</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 805,456	\$ 939,631				
Fund Balance as of Report Date			\$ 1,277,424			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Police Special State Fund (072)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 78,234	\$ 77,185	98.66%	\$ 173,465	100.00%
Investment Income	-	-	4,215	-	-	-
Revenues without Use of Fund Balance	-	78,234	81,400	104.05%	173,465	100.00%
Use of Fund Balance	140,700	62,466	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 140,700</u>	<u>\$ 140,700</u>	<u>\$ 81,400</u>	57.85%	<u>\$ 173,465</u>	100.00%
Appropriations:						
Police Services	\$ 140,700	\$ 140,700	\$ 29,900	21.25%	\$ 25,240	26.57%
TOTAL APPROPRIATIONS	<u>\$ 140,700</u>	<u>\$ 140,700</u>	<u>\$ 29,900</u>	21.25%	<u>\$ 25,240</u>	14.55%
Projected Fund Balance December 31	\$ 1,137,272	\$ 1,215,506				
Fund Balance as of Report Date			\$ 1,329,472			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Inmate Fund (090)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Charges for Services	\$ 1,568,000	\$ 1,568,000	\$ 401,706	25.62%	\$ 463,148	40.18%
Investment Income	157,500	157,500	98,141	62.31%	94,264	62.08%
TOTAL REVENUES	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 499,847</u>	28.97%	<u>\$ 557,412</u>	42.73%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 71,405	10.25%	\$ 143,035	28.08%
Appropriations without Contribution to Fund Balance	696,350	696,350	71,405	10.25%	143,035	28.08%
Contribution to Fund Balance	1,029,150	1,029,150	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 71,405</u>	4.14%	<u>\$ 143,035</u>	10.97%
Projected Fund Balance December 31	\$ 6,161,236	\$ 6,161,236				
Fund Balance as of Report Date			\$ 5,560,528			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special Justice Fund (065)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 315,699	\$ 315,699	100.00%	\$ 45,005	101.10%
Revenues without Use of Fund Balance	-	315,699	315,699	100.00%	45,005	101.10%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 665,699</u>	<u>\$ 315,699</u>	47.42%	<u>\$ 45,005</u>	11.41%
Appropriations:						
Sheriff	\$ 350,000	\$ 665,699	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 350,000</u>	<u>\$ 665,699</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 392,174	\$ 392,174				
Fund Balance as of Report Date			\$ 1,057,873			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special Treasury Fund (066)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 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	-	-	5,932	-	2,916	-
Revenues without Use of Fund Balance	-	109,594	115,527	105.41%	136,369	102.19%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 70,000	\$ 179,594	\$ 115,527	64.33%	\$ 136,369	67.03%
Appropriations:						
Sheriff	\$ 70,000	\$ 179,594	\$ 150	0.08%	\$ 78,078	38.38%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 179,594	\$ 150	0.08%	\$ 78,078	38.38%
Projected Fund Balance December 31	\$ 296,666	\$ 296,666				
Fund Balance as of Report Date			\$ 482,043			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Stadium Fund (055)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 428,111	41.32%	\$ 398,925	35.97%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	568,048	47.22%	568,049	45.12%
Investment Income	47,000	47,000	80,420	171.11%	72,299	124.23%
TOTAL REVENUES	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 1,476,579</u>	54.97%	<u>\$ 1,439,273</u>	50.93%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 1,724,359	81.08%	\$ 1,756,832	78.94%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	1,724,359	81.08%	1,756,832	78.94%
Contribution to Fund Balance	559,159	559,159	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 1,724,359</u>	64.20%	<u>\$ 1,756,832</u>	62.16%
Projected Fund Balance December 31	<u>\$ 5,462,787</u>	<u>\$ 5,462,787</u>				
Fund Balance as of Report Date			<u>\$ 4,655,848</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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Licenses and Permits	\$ 100,000	\$ 100,000	\$ 13,160	13.16%	\$ 193,504	96.75%
Investment Income	-	-	9,830	-	11,598	-
Revenues without Use of Fund Balance	100,000	100,000	22,990	22.99%	205,102	102.55%
Use of Fund Balance	300,000	300,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,000	\$ 400,000	\$ 22,990	5.75%	\$ 205,102	71.97%
Appropriations:						
Planning and Development	\$ 400,000	\$ 400,000	\$ 52,692	13.17%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 400,000	\$ 400,000	\$ 52,692	13.17%	\$ -	0.00%
Projected Fund Balance December 31	\$ 578,008	\$ 578,008				
Fund Balance as of Report Date			\$ 848,306			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
Revenues:						
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 6,550,334	46.31%	\$ 5,845,725	41.64%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	802,000	802,000	452,279	56.39%	458,000	89.80%
Miscellaneous	45,119	45,119	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	14,992,301	14,992,301	7,002,613	46.71%	6,303,725	43.19%
Use of Fund Balance	3,725,640	3,725,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,717,941	\$ 18,717,941	\$ 7,002,613	37.41%	\$ 6,303,725	33.65%
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	2,608,372	51.89%	2,504,977	49.58%
TOTAL APPROPRIATIONS	\$ 18,717,941	\$ 18,717,941	\$ 5,301,357	28.32%	\$ 5,272,441	28.15%
Projected Fund Balance December 31	\$ 21,728,010	\$ 21,728,010				
Fund Balance as of Report Date			\$ 27,154,906			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 99,294	64.06%	\$ 96,176	64.12%
Investment Income	64,000	64,000	25,105	39.23%	28,893	56.15%
Miscellaneous	1,200,000	1,200,000	829,584	69.13%	637,099	65.34%
Other Financing Sources	116,750	116,750	58,375	50.00%	12,500	50.00%
Revenues without Use of Net Position	1,535,750	1,535,750	1,012,358	65.92%	774,668	64.48%
Use of Net Position	480,579	480,579	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,016,329	\$ 2,016,329	\$ 1,012,358	50.21%	\$ 774,668	40.01%
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 859,516	42.86%	\$ 806,791	41.90%
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	\$ 859,516	42.63%	\$ 806,791	41.67%
Projected Net Position December 31	\$ 453,334	\$ 453,334				
Net Position as of Report Date			\$ 1,086,755			

* 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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	\$ 189,000	\$ 189,000	\$ 85,437	45.20%	\$ 144,204	76.67%
Miscellaneous	3,700,000	3,700,000	547,545	14.80%	1,345,951	37.88%
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	632,982	5.79%	1,490,155	19.76%
Use of Net Position	1,089,929	1,089,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,022,632	\$ 12,022,632	\$ 632,982	5.26%	\$ 1,490,155	15.56%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 12,022,632	\$ 12,022,632	\$ 1,783,424	14.83%	\$ 1,526,510	15.94%
Total Non-Departmental	12,022,632	12,022,632	1,783,424	14.83%	1,526,510	15.94%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 12,022,632	\$ 1,783,424	14.83%	\$ 1,526,510	15.94%
Projected Net Position December 31	\$ 13,321,008	\$ 13,321,008				
Net Position as of Report Date			\$ 13,260,495			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Local Transit Operating Fund (515)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 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	1,198,121	57.05%	1,056,123	46.06%
Investment Income	540,500	540,500	240,357	44.47%	305,320	51.92%
Miscellaneous	-	-	5,699	-	8,481	-
Other Financing Sources	14,800,000	14,800,000	7,400,000	50.00%	8,801,000	50.00%
Revenues without Use of Net Position	17,440,500	17,440,500	9,080,260	52.06%	10,170,924	49.66%
Use of Net Position	6,313,066	6,313,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 9,080,260	38.23%	\$ 10,170,924	34.89%
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 7,896,273	33.26%	\$ 7,585,147	26.03%
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	\$ 7,896,273	33.24%	\$ 7,585,147	26.02%
Projected Net Position December 31	\$ 4,666,028	\$ 4,666,028				
Net Position as of Report Date			\$ 12,163,081			

* 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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 712,582	59.38%	\$ 370,689	39.02%
Charges for Services	58,784,029	58,784,029	29,778,301	50.66%	27,680,373	50.02%
Investment Income	1,782,000	1,782,000	1,366,918	76.71%	1,349,209	84.64%
Miscellaneous	100	100	18,284	18,284.00%	683	683.00%
TOTAL REVENUES	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 31,876,085</u>	51.61%	<u>\$ 29,400,954</u>	48.79%
Appropriations:						
Support Services	\$ 61,176,797	\$ 61,176,797	\$ 25,250,220	41.27%	\$ 24,777,876	41.15%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	16,516	50.00%	16,516	50.00%
Total Non-Departmental	<u>43,032</u>	<u>43,032</u>	<u>16,516</u>	38.38%	<u>16,516</u>	38.38%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	25,266,736	41.27%	24,794,392	41.15%
Working Capital Reserve	546,300	546,300	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 25,266,736</u>	40.91%	<u>\$ 24,794,392</u>	41.15%
Projected Net Position December 31	<u>\$ 24,462,894</u>	<u>\$ 24,462,894</u>				
Net Position as of Report Date			<u>\$ 30,525,943</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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 19,359,909	\$ 19,359,909	\$ 19,359,909			
Revenues:						
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 738,478	2.34%	\$ 869,927	2.77%
Investment Income	541,000	541,000	326,788	60.40%	336,460	175.24%
Miscellaneous	-	-	17,582	-	303	-
Revenues without Use of Net Position	32,091,187	32,091,187	1,082,848	3.37%	1,206,690	3.82%
Use of Net Position	3,071,110	3,071,110	-	0.00%	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,162,297	\$ 1,082,848	3.08%	\$ 1,206,690	3.82%
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 751,814	47.73%	\$ 773,084	38.43%
Water Resources*	33,407,313	33,407,313	13,968,710	41.81%	13,170,988	45.47%
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	\$ 14,720,524	41.86%	\$ 13,944,072	44.15%
Projected Net Position December 31	\$ 16,288,799	\$ 16,288,799				
Net Position as of Report Date			\$ 5,722,233			

* 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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 186,086,605	\$ 186,086,605	\$ 186,086,605			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 191,328,154	44.43%	\$ 188,947,981	46.03%
Investment Income	5,289,500	5,289,500	3,247,702	61.40%	2,728,132	65.46%
Contributions and Donations	30,227,414	30,227,414	15,148,541	50.12%	16,355,508	55.47%
Miscellaneous	-	-	341,625	-	113,461	-
Revenues without Use of Net Position	466,158,282	466,158,282	210,066,022	45.06%	208,145,082	46.86%
Use of Net Position	24,731,301	24,731,301	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 210,066,022	42.79%	\$ 208,145,082	43.23%
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 799,806	40.44%	\$ 428,555	36.73%
Water Resources*	488,045,859	488,045,859	233,647,216	47.87%	223,953,793	46.69%
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	\$ 234,447,022	47.76%	\$ 224,382,348	46.60%
Projected Net Position December 31	\$ 161,355,304	\$ 161,355,304				
Net Position as of Report Date			\$ 161,705,605			

* 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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 28,283,559	\$ 28,283,559	\$ 28,283,559			
Revenues:						
Charges for Services	\$ 153,361,910	\$ 153,361,910	\$ 67,257,411	43.86%	\$ 61,116,196	43.60%
Investment Income	715,500	715,500	532,031	74.36%	698,007	231.05%
Miscellaneous	364,796	364,796	526,554	144.34%	239,801	75.54%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 68,315,996	44.23%	\$ 62,054,004	44.07%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 3,923,144	40.05%	\$ 3,707,698	41.51%
County Administration	9,699,092	9,699,092	3,563,958	36.75%	2,912,729	42.09%
Financial Services	12,445,471	12,445,471	5,130,681	41.23%	4,951,499	43.23%
Human Resources	9,705,970	9,705,970	4,275,065	44.05%	3,068,756	35.11%
Information Technology Services	79,657,699	79,657,699	30,792,131	38.66%	26,616,271	35.74%
Law	4,411,226	4,411,226	1,946,633	44.13%	1,755,135	45.56%
Support Services	25,790,653	25,790,653	11,139,736	43.19%	9,992,236	41.88%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,931,500	2,931,500	710,677	24.24%	301,141	11.75%
Total Non-Departmental	2,935,500	2,935,500	710,677	24.21%	301,141	11.73%
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,442,206	\$ 61,482,025	39.81%	\$ 53,305,465	37.86%
Projected Net Position December 31	\$ 28,283,559	\$ 28,283,559				
Net Position as of Report Date			\$ 35,117,530			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 3,857,131	\$ 3,857,131	\$ 3,857,131			
Revenues:						
Charges for Services	\$ 4,501,101	\$ 4,501,101	\$ 2,250,551	50.00%	\$ 2,250,415	50.00%
Investment Income	212,000	212,000	174,041	82.09%	187,768	98.31%
TOTAL REVENUES	<u>\$ 4,713,101</u>	<u>\$ 4,713,101</u>	<u>\$ 2,424,592</u>	51.44%	<u>\$ 2,438,183</u>	51.97%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 1,156,909	30.66%	\$ 1,139,794	32.53%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	1,156,909	30.66%	1,139,794	32.53%
Working Capital Reserve	940,151	940,151	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 4,713,101</u>	<u>\$ 4,713,101</u>	<u>\$ 1,156,909</u>	24.55%	<u>\$ 1,139,794</u>	24.29%
Projected Net Position December 31	\$ 4,797,282	\$ 4,797,282				
Net Position as of Report Date			\$ 5,124,814			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 9,884,129	\$ 9,884,129	\$ 9,884,129			
Revenues:						
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 9,117,971	59.51%	\$ 7,652,960	69.50%
Investment Income	245,500	245,500	193,000	78.62%	168,509	64.51%
Miscellaneous	343,500	343,500	481,426	140.15%	462,616	167.01%
Other Financing Sources	15,000	15,000	30,772	205.15%	21,822	-
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 9,823,169	61.68%	\$ 8,305,907	62.40%
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 6,166,232	45.59%	\$ 6,114,182	49.73%
Non-Departmental:						
Reserves - Compensation	33,000	33,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	3,000	3,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	2,211,878	2,211,878	1,105,939	50.00%	493,211	50.00%
Total Non-Departmental	2,247,878	2,247,878	1,105,939	49.20%	493,211	48.48%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	7,272,171	46.10%	6,607,393	49.64%
Working Capital Reserve	153,525	153,525	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 7,272,171	45.66%	\$ 6,607,393	49.64%
Projected Net Position December 31	\$ 10,037,654	\$ 10,037,654				
Net Position as of Report Date			\$ 12,435,127			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 56,083,886	\$ 56,083,886	\$ 56,083,886			
Revenues:						
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 47,532,505	50.37%	\$ 40,167,947	50.45%
Investment Income	1,940,000	1,940,000	1,077,068	55.52%	1,035,080	91.70%
Miscellaneous	-	-	521,811	-	481,452	-
Revenues without Use of Net Position	96,305,909	96,305,909	49,131,384	51.02%	41,684,479	51.62%
Use of Net Position	2,776,745	2,776,745	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 99,082,654	\$ 99,082,654	\$ 49,131,384	49.59%	\$ 41,684,479	49.99%
Appropriations:						
Human Resources	\$ 99,068,654	\$ 99,068,654	\$ 51,189,727	51.67%	\$ 38,304,254	45.94%
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	\$ 51,189,727	51.66%	\$ 38,304,254	45.94%
Projected Net Position December 31	\$ 53,307,141	\$ 53,307,141				
Net Position as of Report Date			\$ 54,025,543			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 5,239,159	\$ 5,239,159	\$ 5,239,159			
Revenues:						
Charges for Services	\$ 16,013,362	\$ 16,013,362	\$ 8,006,680	50.00%	\$ 7,749,998	50.00%
Investment Income	98,500	98,500	213,171	216.42%	136,894	117.61%
Miscellaneous	270,000	270,000	213,628	79.12%	315,601	-
TOTAL REVENUES	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 8,433,479</u>	51.48%	<u>\$ 8,202,493</u>	52.52%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 7,418,422	47.42%	\$ 8,240,006	53.40%
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	7,418,422	47.39%	8,240,006	53.37%
Working Capital Reserve	726,882	726,882	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 7,418,422</u>	45.28%	<u>\$ 8,240,006</u>	52.77%
Projected Net Position December 31	<u>\$ 5,966,041</u>	<u>\$ 5,966,041</u>				
Net Position as of Report Date			<u>\$ 6,254,216</u>			

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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 06/30/2025	Actuals YTD as of 06/30/2025	% Actual to Current Budget	Actuals YTD as of 06/30/2024	% Actual to 06/30/2024 Budget
Net Position January 1	\$ 11,103,126	\$ 11,103,126	\$ 11,103,126			
Revenues:						
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 1,500,558	50.00%	\$ 1,750,255	50.00%
Investment Income	574,500	574,500	301,146	52.42%	327,407	70.47%
Miscellaneous	-	-	-	-	39,507	-
Revenues without Use of Net Position	3,575,616	3,575,616	1,801,704	50.39%	2,117,169	53.39%
Use of Net Position	2,350,468	2,350,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,926,084	\$ 5,926,084	\$ 1,801,704	30.40%	\$ 2,117,169	35.97%
Appropriations:						
Human Resources	\$ 5,916,084	\$ 5,916,084	\$ 2,101,404	35.52%	\$ 1,858,528	31.63%
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	\$ 2,101,404	35.46%	\$ 1,858,528	31.58%
Projected Net Position December 31	\$ 8,752,658	\$ 8,752,658				
Net Position as of Report Date			\$ 10,803,426			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 6/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - June	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	58,739
				Total: Intergovernmental	58,739	58,739
<i>Total: Fire and EMS District Fund</i>			58,739		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	1,641
				Total: Charges for Services	1,641	29,076
<i>Total: Street Lighting Fund</i>			29,076		1,641	29,076

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (083)						
Fines and Forfeitures	-	40,367	40,367	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	280
				Total: Fines and Forfeitures	280	40,367
				Use of Fund Balance	31,718	-
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			8,649			

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	134,175	134,175	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	50,734
				Total: Fines and Forfeitures	50,734	134,175
Use of Fund Balance	334,131	199,956	(134,175)	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)	(50,734)
				Total: Use of Fund Balance	(50,734)	(134,175)
Total: Police Justice Fund						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	78,234	78,234	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
				Total: Fines and Forfeitures	-	78,234
Use of Fund Balance	140,700	62,466	(78,234)	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)
				Total: Use of Fund Balance	-	(78,234)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	315,699	315,699	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	30,170
				Total: Fines and Forfeitures	30,170	315,699
<i>Total: Sheriff Special Justice Fund</i>			315,699		30,170	315,699
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	65,131
				Total: Fines and Forfeitures	65,131	109,594
<i>Total: Sheriff Special State Fund</i>			109,594		65,131	109,594
Total Revenue Budget Adjustments			463,018		155,961	463,018

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 6/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget June	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 June	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	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)	(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)	(78,480)
				Total: Planning and Development	155,822	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)	(105,822)
				Total: Reserves-Compensation	(105,822)	(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)	(50,000)
				Total: Non-Departmental D&E	(50,000)	(50,000)
				Total: Non-Departmental	(155,822)	(155,822)
Total: Development and Enforcement Fund						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget June	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	58,739
				Total: Transportation	58,739	58,739
<i>Total: Fire and EMS District Fund</i>			58,739		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	1,641
				Total: Transportation	1,641	29,076
<i>Total: Street Lighting Fund</i>			29,076		1,641	29,076

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (083)						
Contribution to Fund Balance	-	8,649	8,649	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	280
				Total: Contribution to Fund Balance	280	8,649
<i>Total: DA Special State Fund</i>					280	8,649
Sheriff Special Justice Fund (065)						
Sheriff	350,000	665,699	315,699	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	30,170
				Total: Sheriff Special Justice	30,170	315,699
<i>Total: Sheriff Special Justice Fund</i>					30,170	315,699

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	65,131
				Total: Sheriff Special State	65,131	109,594
				Total: Sheriff Special State Fund		
Total Appropriation Budget Adjustments			\$ 463,018	\$ 155,961	\$ 463,018	