



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
MAY 31, 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: June 20, 2025

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

This report, which includes unaudited information through the fifth 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 submitted their capital budget requests, including technology budgets and Capital Improvement Plan budgets, and the capital review committee convened on June 9 to begin the evaluation process. Departments are currently developing their fiscal year 2026 operating budgets and will submit them in June.

Assessment Notices

The Gwinnett County Board of Assessors mailed Annual Notices of Assessment for residential and commercial real property as well as for personal property such as boats, airplanes, and business equipment on May 23, 2025. Legislation in 2025 created a new standardized state-wide assessment notice that now includes estimated rollback rates for the cities, school board, and county for the current tax year. The estimated rollback rate is defined as the current year's estimated millage rate for general maintenance and operations minus the millage equivalent of the total net assessed value added by reassessments. The annual Notice of Assessment is not a tax bill. The actual tax bills, which will be due in the fall, will be based on tax rates set by the Board of Commissioners, the cities, and the Board of Education later this year. Property owners will have 45 days from the date of the notice to appeal their values if they choose to do so. For information about the appeals process, visit www.gwinnett-assessor.com.

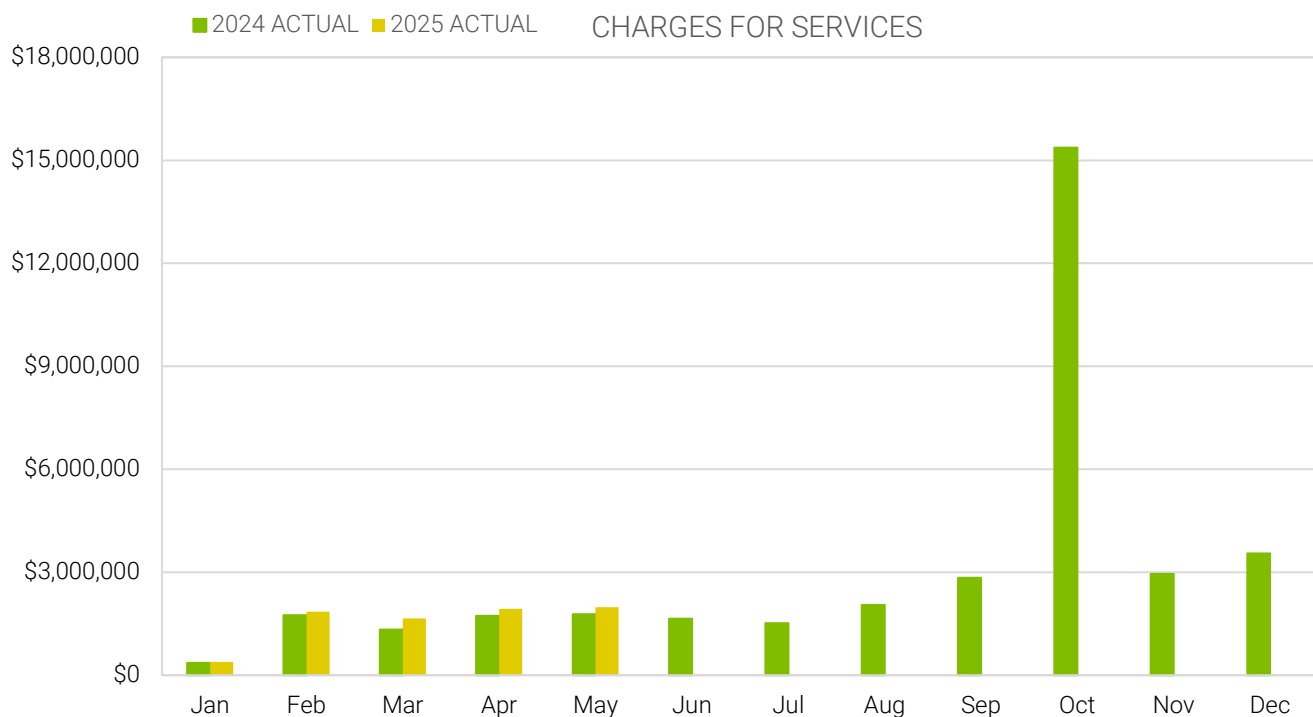
Actuarial Reports on the Defined Benefit Pension and Other Post-Employment Benefit Plans

The County's actuarial firm, Cavanaugh Macdonald Consulting, LLC, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefits Plans. As of January 1, 2025, the DB Pension Plan is funded at 82 percent, which is up from last year's funded level of 77 percent, and the County's OPEB Plan is funded at 103 percent, which is up from last year's funded level of 94 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

GENERAL FUND (PAGE 12)

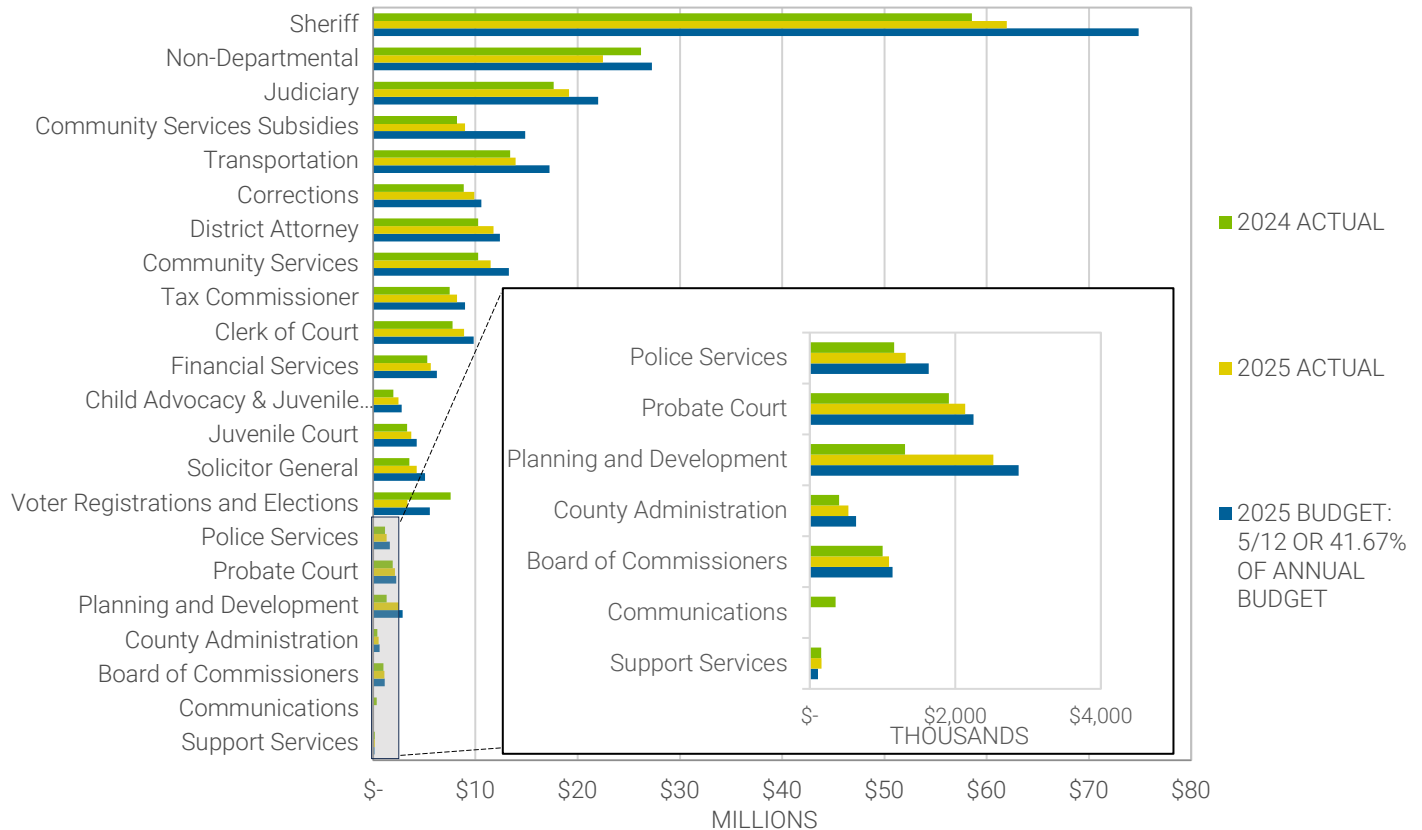
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community 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 May are up approximately \$860,000, or 12 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
MAY 2024– 2025 YTD EXPENDITURES



Sheriff expenses are approximately \$3.4 million higher compared to last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 301 in 2024 to 254 in 2025. The increase in expenses is partially offset by reduced professional services expenses after completing the inmate transport contract in March of 2024. Although expenses are up, they are under budget by approximately \$12.9 million, or 17 percent, due to personnel vacancies and inmate medical expenses which are paid in arrears.

Non-Departmental expenses are approximately \$3.7 million lower in comparison to 2024. This is primarily due to paused contributions to capital beginning in May 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 \$4.8 million primarily due to an adjustment to the timing of contributions to capital.

Judiciary expenses are approximately \$1.5 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 \$2.8 million, or 13 percent, primarily due to a change in budgeting process for indigent defense, court reporters, and interpreters and personnel vacancies, which have increased from 149 vacant positions in 2024 to 157 in 2025.

Community Services Subsidies are approximately \$841,000 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 \$5.9 million due to the timing of this year’s quarterly payment schedule.

Clerk of Court expenses are approximately \$1.1 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.

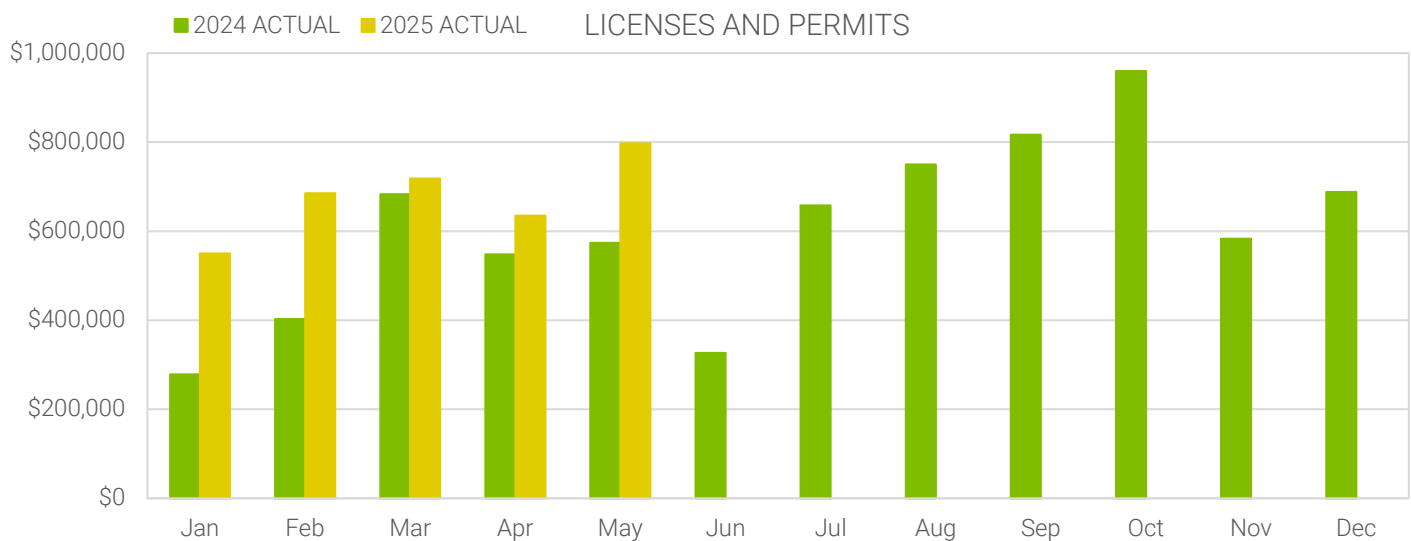
Voter Registrations and Elections expenses are approximately \$4.2 million lower in comparison to 2024, due to 2024 being an election year. Additionally, current expenses are under budget by approximately \$2.2 million, or 39 percent, due to the Georgia Public Service Commissioner special elections, which will be held later this year.

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

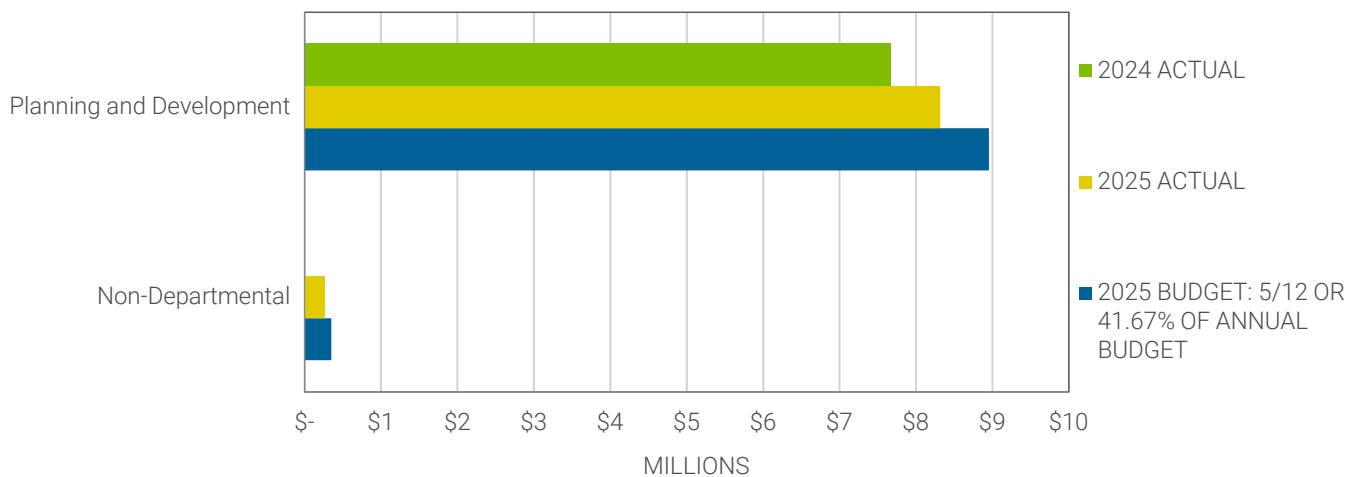
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

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 \$899,000. This increase is the result of needed changes in the fee schedule and to comply with 2024 legislation, adjusting new construction fixed cost per square foot to a valuation cost method.



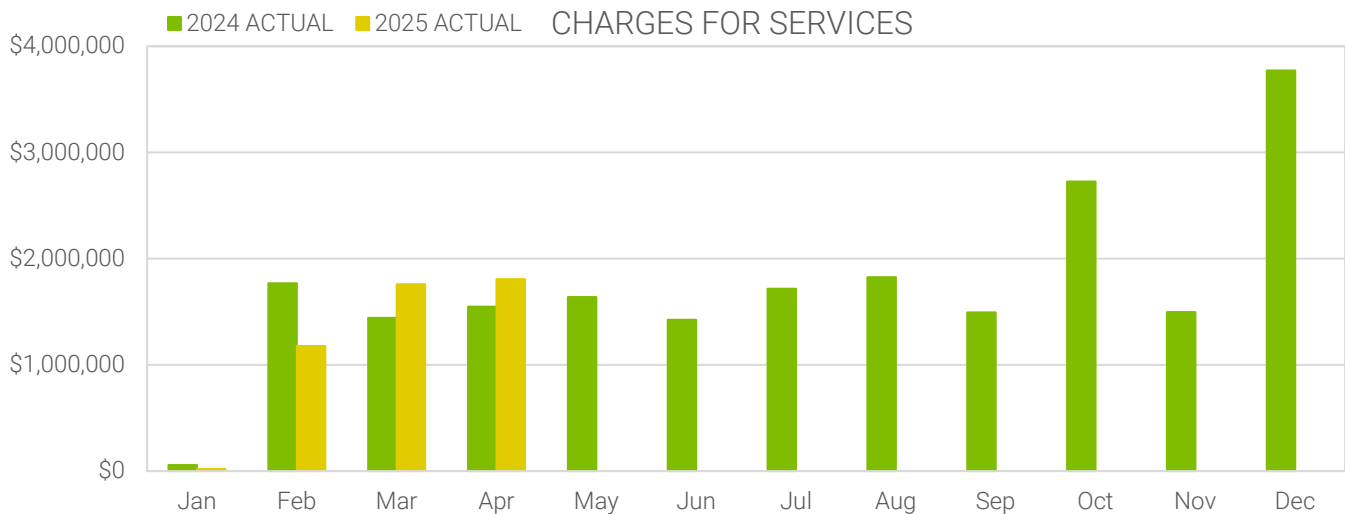
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
MAY 2024– 2025 YTD EXPENDITURES



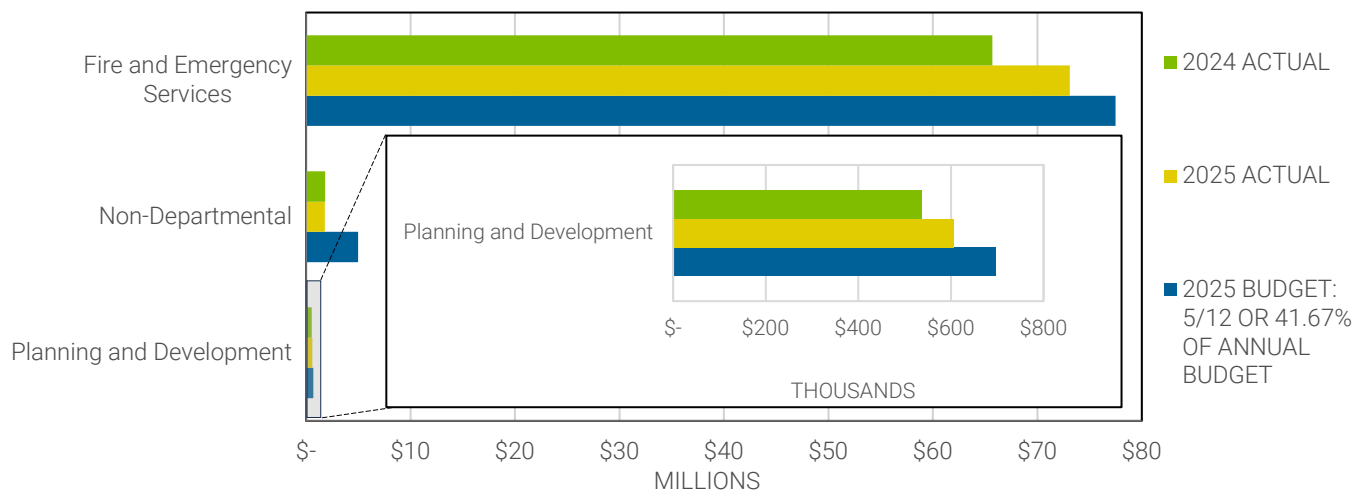
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)

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. Year-to-date Charges for Services revenue stayed consistent when compared to the same time last year.



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

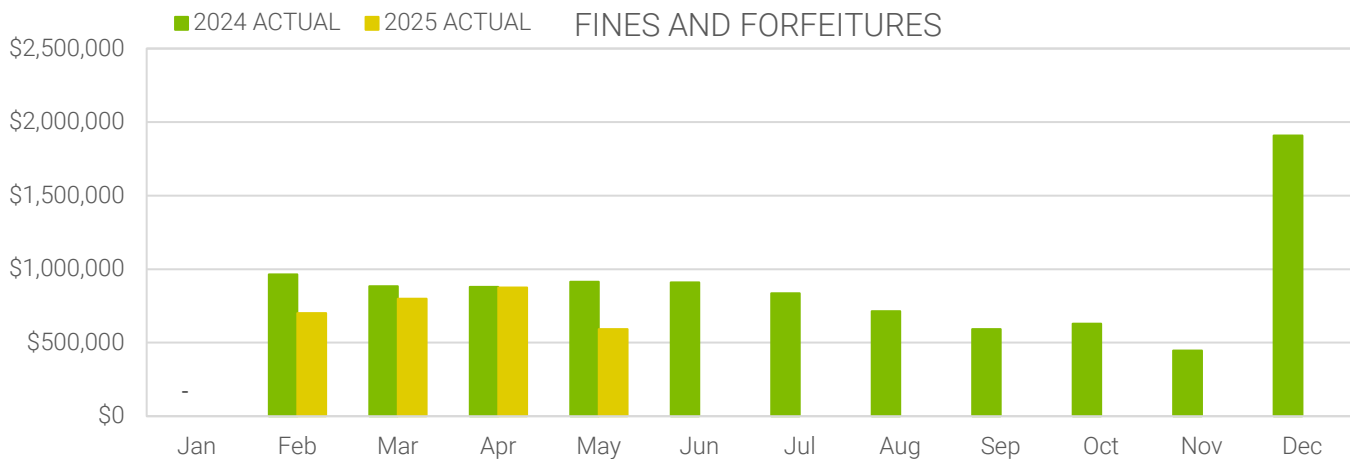


Fire and Emergency Services expenses are approximately \$7.4 million higher than last year, primarily due to fewer vacancies and higher salaries. Vacant positions decreased from 152 in 2024 to 54 in 2025.

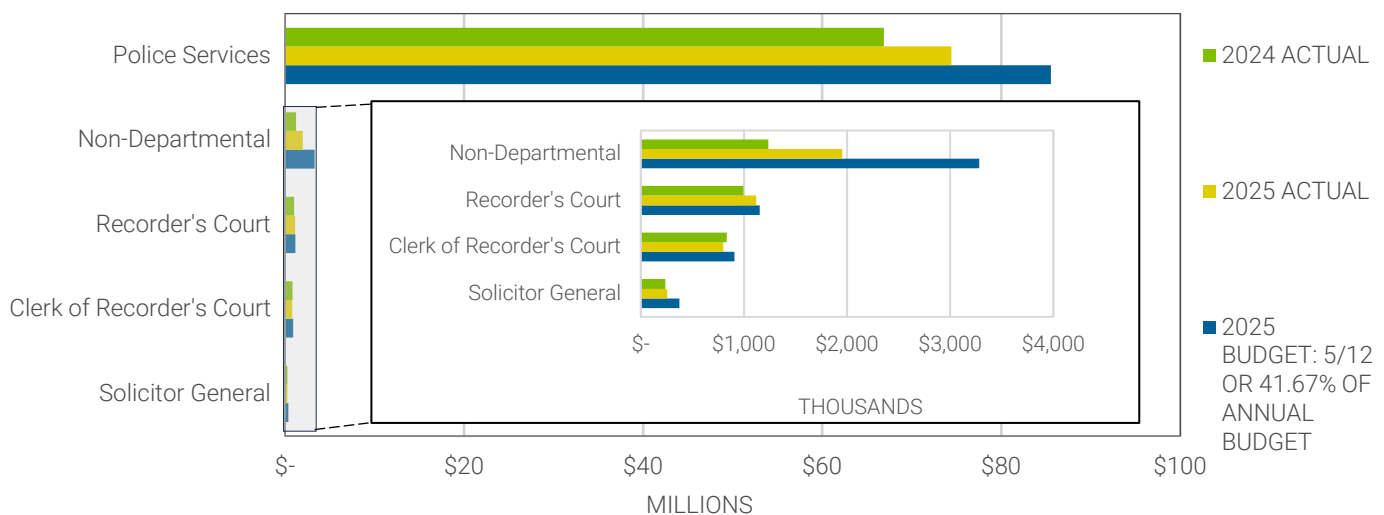
POLICE SERVICES DISTRICT FUND (PAGE 17)

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 May is down approximately \$677,000, or 19 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.



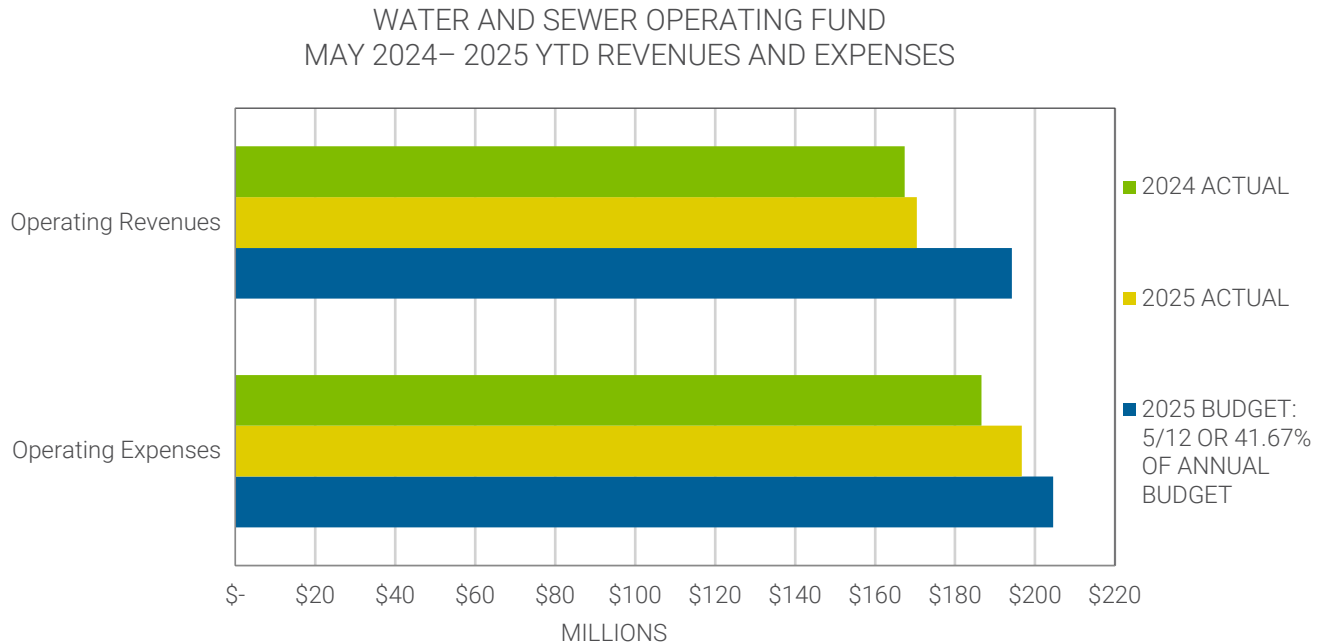
POLICE SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT MAY 2024– 2025 YTD EXPENDITURES



Police Services expenses are approximately \$7.5 million, or 11 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 263 positions in 2024 to 216 positions in 2025. Additionally, expenses are higher than the prior year due to the timing of the license support agreement for body cameras. However, Police is under budget by approximately \$11.1 million due to personnel vacancies and professional services costs.

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.



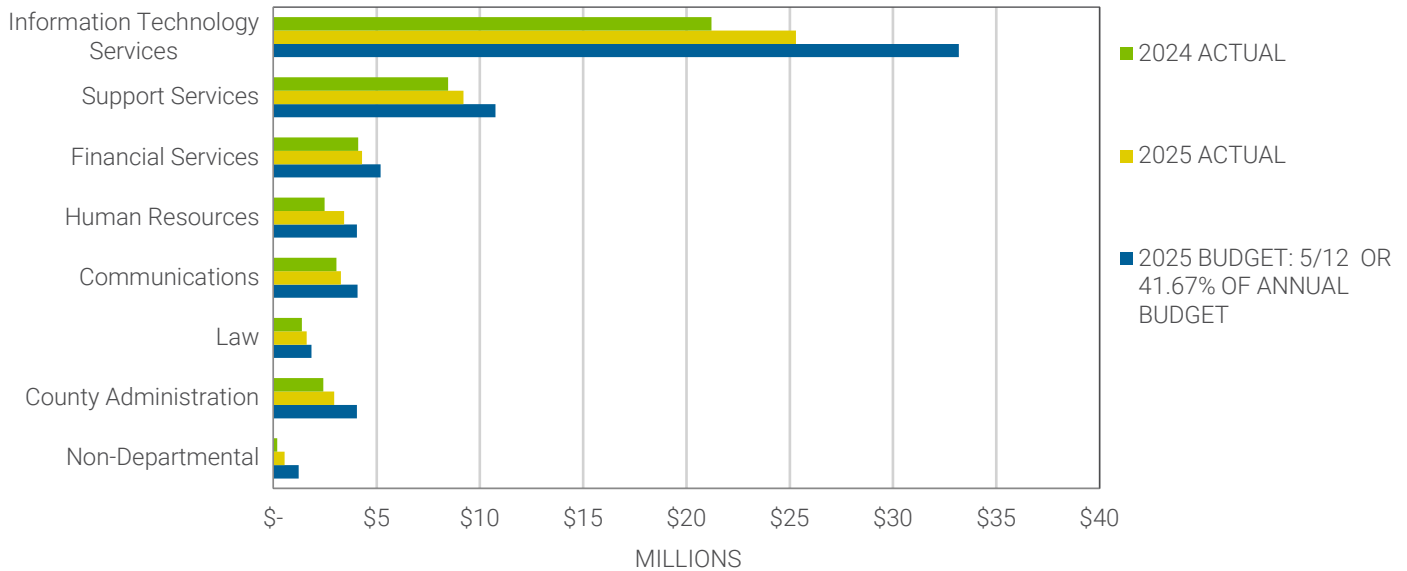
Year-to-date Water and Sewer Operating Fund revenues are up \$3.1 million compared to last year. This is primarily attributable to Charges for Services, which reflect a 4.5 percent increase in water and sewer rates.

Year-to-date, Water and Sewer Operating Fund expenses are up approximately \$10.1 million, or 5 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 \$7.8 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
MAY 2024– 2025 YTD EXPENSES

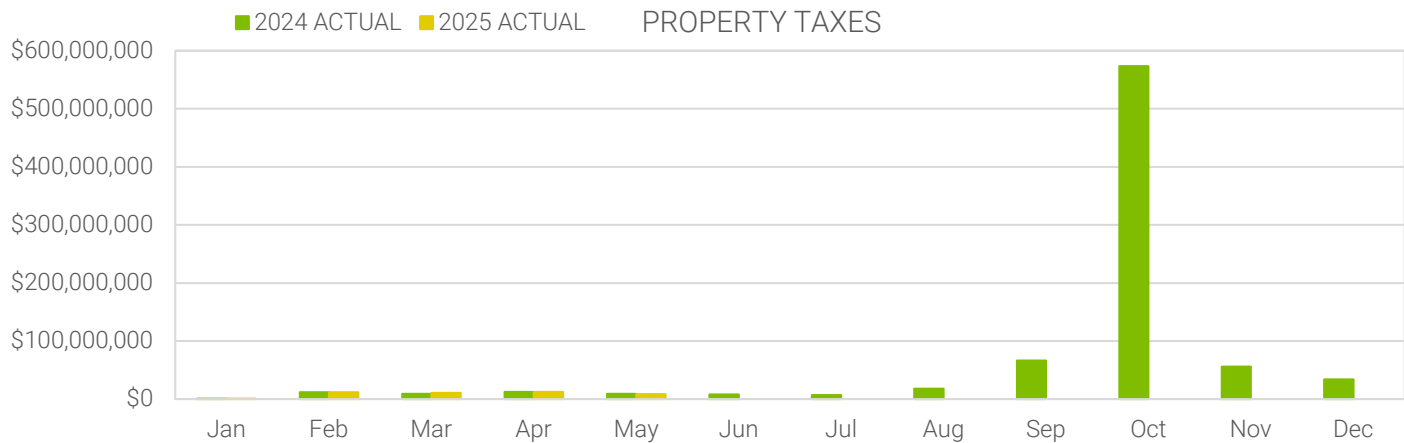


Information Technology Services expenses for May are up approximately \$4.1 million, or 19 percent, compared to last year. This is primarily due to increases in license and support agreements and personnel costs. However, expenses are approximately \$7.9 million under budget. This variance is primarily attributable to lower expenses in areas such as license and 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 May are up approximately \$752,000 when compared to the same time last year mainly due to settling 2024 property assessment appeals.

Tax Digest Adjustment

In May, the Board of Assessors approved adjustments to the tax digest that resulted in a net decrease of approximately \$43.9 million for tax years 2018 through 2024. These adjustments include a net decrease of approximately \$33.2 million in real property assessed values and a net decrease of approximately \$10.8 million in personal property assessed values. The majority of the adjustments are from appeal resolutions related to tax year 2023 superior court decisions.

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 \$2.1 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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 226,205,300	\$ 226,205,300	\$ 226,205,300			
Revenues:						
Taxes	\$ 500,486,112	\$ 500,486,112	\$ 58,038,036	11.60%	\$ 59,340,434	12.98%
Licenses and Permits	5,385,122	5,385,122	1,635,473	30.37%	1,826,709	34.60%
Intergovernmental	4,145,474	4,145,474	1,639,726	39.55%	1,222,026	29.36%
Charges for Services	38,882,231	38,882,231	7,798,428	20.06%	6,938,630	20.02%
Fines and Forfeitures	3,094,270	3,094,270	1,111,135	35.91%	1,174,933	37.33%
Investment Income	5,908,000	5,908,000	2,873,268	48.63%	4,131,095	85.60%
Contributions and Donations	108,650	108,650	6,147	5.66%	7,482	7.06%
Miscellaneous	2,021,279	2,021,279	1,233,981	61.05%	1,167,580	63.66%
Other Financing Sources	-	-	183,797	-	13,210	-
Revenues without Use of Fund Balance	560,031,138	560,031,138	74,519,991	13.31%	75,822,099	14.83%
Use of Fund Balance	25,308,640	25,308,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 585,339,778	\$ 585,339,778	\$ 74,519,991	12.73%	\$ 75,822,099	13.78%
Appropriations:						
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 1,087,068	39.89%	\$ 1,001,325	40.41%
Communications	-	-	-	-	351,987	28.95%
County Administration	1,519,864	1,519,864	531,914	35.00%	403,928	26.97%
Financial Services	14,979,047	14,979,047	5,643,649	37.68%	5,305,157	37.93%
Tax Commissioner	21,564,614	21,564,614	8,212,835	38.08%	7,467,189	38.04%
Transportation	41,404,644	41,404,644	13,923,605	33.63%	13,403,876	34.90%
Planning and Development	6,883,534	6,883,534	2,520,873	36.62%	1,306,608	32.21%
Police Services	3,919,979	3,919,979	1,315,708	33.56%	1,158,506	28.01%
Corrections	25,375,381	25,375,381	9,885,748	38.96%	8,850,840	36.33%
Community Services	31,879,764	31,879,764	11,479,730	36.01%	10,278,666	37.13%
Community Services Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	608,267	50.00%	599,327	46.26%
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%	111	0.07%
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	290,394	21.48%	296,529	22.46%
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	8,985,061	25.17%	8,143,927	24.62%
Voter Registrations and Elections	13,321,547	13,321,547	3,359,737	25.22%	7,584,779	33.98%
Juvenile Court	7,866,919	10,206,919	3,718,124	36.43%	3,334,289	41.08%

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Child Advocacy & Juvenile Services	6,693,787	6,693,787	2,489,580	37.19%	1,972,203	34.95%
Sheriff	179,652,962	179,652,962	61,977,866	34.50%	58,572,852	35.81%
Clerk of Court	23,623,860	23,623,860	8,888,493	37.63%	7,765,290	36.80%
Judiciary	40,449,669	52,824,669	19,163,975	36.28%	17,640,884	44.10%
Probate Court	5,115,335	5,400,335	2,135,168	39.54%	1,908,790	40.23%
District Attorney	29,771,110	29,771,110	11,768,259	39.53%	10,275,464	38.81%
Solicitor General	12,167,072	12,167,072	4,271,749	35.11%	3,552,272	33.86%
Support Services	272,500	272,500	159,865	58.67%	158,081	58.87%
Non-Departmental:						
Contingency	2,071,000	1,957,996	-	0.00%	-	0.00%
Contribution to Airport	116,750	116,750	48,646	41.67%	10,417	41.67%
Contribution to Capital	38,601,436	38,601,436	12,867,145	33.33%	15,659,181	41.67%
Contribution to Local Transit	14,800,000	14,800,000	6,166,409	41.66%	7,334,167	41.67%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Medical Examiner	2,388,333	2,388,333	751,277	31.46%	727,767	36.25%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	150,000	150,000	45,400	30.27%	42,800	24.46%
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	1,359,129	36.88%	1,244,017	37.22%
Other Governmental Agencies	160,000	160,000	42,334	26.46%	30,582	19.11%
Other Miscellaneous	130,000	243,004	67,649	27.84%	40,704	31.31%
Total Non-Departmental	80,460,977	65,460,977	22,467,989	34.32%	26,209,635	34.02%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,339,778	\$ 203,986,996	34.85%	\$ 196,646,548	35.74%
Projected Fund Balance December 31	\$ 200,896,660	\$ 200,896,660				
Fund Balance as of Report Date			\$ 96,738,295			

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Development & Enforcement District Fund (104)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443			
Revenues:						
Taxes	\$ 13,482,531	\$ 13,482,531	\$ 328,517	2.44%	\$ 330,179	2.74%
Licenses and Permits	7,600,000	7,600,000	3,385,701	44.55%	2,486,363	50.42%
Intergovernmental	48,427	48,427	19,647	40.57%	19,131	39.04%
Charges for Services	950,000	950,000	320,434	33.73%	359,739	33.28%
Investment Income	485,500	485,500	196,102	40.39%	278,337	93.28%
Miscellaneous	-	-	30,520	-	-	-
TOTAL REVENUES	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 4,280,921</u>	18.97%	<u>\$ 3,473,749</u>	15.08%
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,492,316	\$ 8,318,878	38.71%	\$ 7,677,940	33.54%
Non-Departmental:						
Reserves - Compensation	127,000	127,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	709,417	709,417	266,007	37.50%	-	0.00%
Total Non-Departmental	<u>843,417</u>	<u>843,417</u>	<u>266,007</u>	31.54%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>22,335,733</u>	<u>22,335,733</u>	<u>8,584,885</u>	38.44%	<u>7,677,940</u>	33.33%
Contribution to Fund Balance	230,725	230,725	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 8,584,885</u>	38.04%	<u>\$ 7,677,940</u>	33.33%
Projected Fund Balance December 31	<u>\$ 13,779,168</u>	<u>\$ 13,779,168</u>				
Fund Balance as of Report Date			<u>\$ 9,244,479</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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 180,812,616	\$ 180,812,616	\$ 4,669,103	2.58%	\$ 4,665,468	2.85%
Licenses and Permits	1,000,000	1,000,000	399,947	39.99%	445,942	39.45%
Intergovernmental	623,617	623,617	332,759	53.36%	279,538	41.91%
Charges for Services	18,117,690	18,117,690	6,497,921	35.87%	6,455,832	37.83%
Investment Income	1,656,000	1,656,000	1,181,495	71.35%	1,671,331	112.75%
Contributions and Donations	1,000	1,000	1,740	174.00%	1,095	-
Miscellaneous	1,000	1,000	226,678	22,667.80%	6,678	222.60%
TOTAL REVENUES	\$ 202,211,923	\$ 202,211,923	\$ 13,309,643	6.58%	\$ 13,525,884	7.36%
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 604,927	36.21%	\$ 536,831	36.39%
Fire and Emergency Services	185,929,900	185,929,900	73,117,196	39.33%	65,678,209	37.19%
Non-Departmental:						
Reserves - Compensation	848,000	848,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	78,000	78,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	11,057,815	11,057,815	1,784,969	16.14%	1,829,498	38.21%
Total Non-Departmental	11,983,815	11,983,815	1,784,969	14.89%	1,829,498	32.60%
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	75,507,092	37.83%	68,044,538	37.04%
Contribution to Fund Balance	2,627,393	2,627,393	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,211,923	\$ 75,507,092	37.34%	\$ 68,044,538	37.02%
Projected Fund Balance December 31	\$ 98,890,691	\$ 98,890,691				
Fund Balance as of Report Date			\$ 34,065,849			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 7,629	49.22%	\$ 10,920	56.29%
Revenues without Use of Fund Balance	15,500	15,500	7,629	49.22%	10,920	56.29%
Use of Fund Balance	81,681	81,681	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 97,181	\$ 97,181	\$ 7,629	7.85%	\$ 10,920	11.66%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 455	0.47%	\$ 745	0.80%
TOTAL APPROPRIATIONS	\$ 97,181	\$ 97,181	\$ 455	0.47%	\$ 745	0.80%
Projected Fund Balance December 31	\$ 344,802	\$ 344,802				
Fund Balance as of Report Date			\$ 433,657			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 122,933,638	\$ 122,933,638	\$ 122,933,638			
Revenues:						
Taxes	\$ 133,550,439	\$ 133,550,439	\$ 3,388,345	2.54%	\$ 3,406,990	2.85%
Insurance Premium Taxes	62,310,140	62,310,140	-	0.00%	-	0.00%
Intergovernmental	294,513	294,513	206,795	70.22%	178,882	60.03%
Charges for Services	1,110,480	1,110,480	414,279	37.31%	427,101	37.30%
Fines and Forfeitures	10,413,542	10,413,542	2,964,979	28.47%	3,641,747	27.92%
Investment Income	2,393,000	2,393,000	1,583,864	66.19%	1,997,481	105.27%
Miscellaneous	459,063	460,813	338,357	73.43%	156,889	35.16%
Revenues without Use of Fund Balance	210,531,177	210,532,927	8,896,619	4.23%	9,809,090	4.99%
Use of Fund Balance	8,457,572	8,455,822	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 218,988,749	\$ 218,988,749	\$ 8,896,619	4.06%	\$ 9,809,090	4.93%
Appropriations:						
Police Services	\$ 205,272,456	\$ 205,272,456	\$ 74,428,789	36.26%	\$ 66,891,328	35.41%
Recorder's Court	2,385,708	2,765,708	1,118,810	40.45%	995,298	43.51%
Solicitor General	893,673	893,673	254,991	28.53%	237,945	27.42%
Clerk of Recorder's Court	2,180,121	2,180,121	798,434	36.62%	833,888	40.83%
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%	1,235,765	31.03%
Total Non-Departmental	8,256,791	7,876,791	1,954,347	24.81%	1,235,765	25.06%
TOTAL APPROPRIATIONS	\$ 218,988,749	\$ 218,988,749	\$ 78,555,372	35.87%	\$ 70,194,223	35.27%
Projected Fund Balance December 31	\$ 114,476,066	\$ 114,477,816				
Fund Balance as of Report Date			\$ 53,274,887			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,692,405	\$ 58,692,405	\$ 1,468,027	2.50%	\$ 1,437,925	2.79%
Intergovernmental	194,695	194,695	213,945	109.89%	325,940	165.45%
Charges for Services	5,086,719	5,086,719	2,015,434	39.62%	1,902,975	43.66%
Investment Income	657,500	657,500	365,790	55.63%	513,364	72.50%
Contributions and Donations	7,500	7,500	3,600	48.00%	365	1.25%
Miscellaneous	2,902,684	2,902,684	1,566,765	53.98%	1,508,194	56.01%
Other Financing Sources	21,930	21,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 5,633,561	8.34%	\$ 5,688,763	9.54%
Appropriations:						
Community Services	\$ -	\$ -	\$ -	-	\$ 19,694,907	35.08%
Parks and Recreation	60,436,324	60,436,324	20,816,335	34.44%	-	-
Support Services	52,110	52,110	22,114	42.44%	12,227	30.46%
Non-Departmental:						
Reserves - Compensation	123,000	123,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	14,000	14,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,140,496	1,140,496	326,457	28.62%	327,178	30.92%
Total Non-Departmental	1,277,496	1,277,496	326,457	25.55%	327,178	27.60%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	21,164,906	34.27%	20,034,312	34.92%
Contribution to Fund Balance	5,797,503	5,797,503	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 21,164,906	31.33%	\$ 20,034,312	33.61%
Projected Fund Balance December 31	\$ 34,305,806	\$ 34,305,806				
Fund Balance as of Report Date			\$ 12,976,958			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,028,416	\$ 17,028,416	\$ 449,610	2.64%	\$ 442,599	3.04%
Intergovernmental	58,310	58,310	25,744	44.15%	23,009	39.00%
Investment Income	157,500	157,500	242,620	154.04%	346,352	178.53%
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 717,974</u>	4.16%	<u>\$ 811,960</u>	3.85%
Appropriations:						
Non-Departmental:						
Development Authority Activity	\$ 16,302,876	\$ 16,302,876	\$ 2,438,751	14.96%	\$ 5,311,952	25.18%
Total Non-Departmental	<u>16,302,876</u>	<u>16,302,876</u>	<u>2,438,751</u>	14.96%	<u>5,311,952</u>	25.18%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	2,438,751	14.96%	5,311,952	25.18%
Contribution to Fund Balance	941,350	941,350	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 2,438,751</u>	14.14%	<u>\$ 5,311,952</u>	25.18%
Projected Fund Balance December 31	\$ 15,731,840	\$ 15,731,840				
Fund Balance as of Report Date			\$ 13,069,713			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 91,044	-	\$ 239,052	-
Investment Income	287,000	287,000	177,913	61.99%	153,084	79.64%
Miscellaneous	-	-	10,000	-	-	-
TOTAL REVENUES	\$ 287,000	\$ 287,000	\$ 278,957	97.20%	\$ 392,136	204.02%
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			\$ 11,573,469			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 177,336	-	\$ 110,558	-
Investment Income	258,000	258,000	168,931	65.48%	153,646	84.12%
TOTAL REVENUES	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ 346,267</u>	134.21%	<u>\$ 264,204</u>	144.65%
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			\$ 11,354,246			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 590,730	-	\$ 394,758	-
Investment Income	927,500	927,500	540,284	58.25%	497,430	65.85%
TOTAL REVENUES	<u>\$ 927,500</u>	<u>\$ 927,500</u>	<u>\$ 1,131,014</u>	121.94%	<u>\$ 892,188</u>	118.11%
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			\$ 34,767,020			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 56,022	-	\$ 42,014	-
Investment Income	101,500	101,500	63,530	62.59%	49,958	87.48%
TOTAL REVENUES	<u>\$ 101,500</u>	<u>\$ 101,500</u>	<u>\$ 119,552</u>	117.79%	<u>\$ 91,972</u>	91.97%
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			\$ 4,235,326			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 74,634	-	\$ 39,273	-
Investment Income	178,000	178,000	121,142	68.06%	98,603	67.43%
TOTAL REVENUES	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 195,776</u>	109.99%	<u>\$ 137,876</u>	94.28%
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			\$ 8,018,434			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 404,504	-	\$ 38,280	-
Investment Income	242,500	242,500	58,043	23.94%	94,030	84.61%
Revenues without Use of Fund Balance	242,500	242,500	462,547	190.74%	132,310	119.06%
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>\$ 462,547</u>	16.91%	<u>\$ 132,310</u>	5.27%
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>\$ 7,281,751</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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 93,415	-	\$ 88,545	-
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>\$ 93,415</u>	3.43%	<u>\$ 88,917</u>	3.55%
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			\$ 1,678,881			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 2,360	1.57%	\$ 2,435	1.52%
Investment Income	12,000	12,000	5,525	46.04%	9,885	39.51%
Miscellaneous	-	-	251	-	-	-
Revenues without Use of Fund Balance	162,000	162,000	8,136	5.02%	12,320	6.66%
Use of Fund Balance	209,305	209,305	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 371,305	\$ 371,305	\$ 8,136	2.19%	\$ 12,320	2.66%
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 54,745	14.74%	\$ 99,658	21.54%
TOTAL APPROPRIATIONS	\$ 371,305	\$ 371,305	\$ 54,745	14.74%	\$ 99,658	21.54%
Projected Fund Balance December 31	\$ 103,101	\$ 103,101				
Fund Balance as of Report Date			\$ 265,797			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482			
Revenues:						
Charges for Services	\$ 9,600,000	\$ 9,627,435	\$ 140,185	1.46%	\$ 141,949	1.42%
Investment Income	-	-	35,950	-	53,876	-
Miscellaneous	-	-	37,798	-	15,204	-
Revenues without Use of Fund Balance	9,600,000	9,627,435	213,933	2.22%	211,029	2.11%
Use of Fund Balance	783,833	783,833	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,383,833	\$ 10,411,268	\$ 213,933	2.05%	\$ 211,029	2.07%
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,391,268	\$ 3,315,438	31.91%	\$ 3,108,870	30.54%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Total Non-Departmental	20,000	20,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,383,833	\$ 10,411,268	\$ 3,315,438	31.84%	\$ 3,108,870	30.51%
Projected Fund Balance December 31	\$ 2,536,649	\$ 2,536,649				
Fund Balance as of Report Date			\$ 218,977			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
Revenues:						
Charges for Services	\$ 868,093	\$ 868,093	\$ 242,872	27.98%	\$ 207,877	22.35%
Investment Income	74,640	74,640	17,261	23.13%	24,466	-
Revenues without Use of Fund Balance	942,733	942,733	260,133	27.59%	232,343	24.98%
Use of Fund Balance	557,267	557,267	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 260,133	17.34%	\$ 232,343	15.49%
Appropriations:						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 102,218	6.81%	\$ 18,563	1.24%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 102,218	6.81%	\$ 18,563	1.24%
Projected Fund Balance December 31	\$ 6,747,181	\$ 6,747,181				
Fund Balance as of Report Date			\$ 7,462,363			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989			
Revenues:						
Charges for Services	\$ 138,500	\$ 138,500	\$ 60,586	43.74%	\$ 61,997	54.62%
Miscellaneous	8,200	8,200	4,527	55.21%	3,886	45.72%
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 65,113</u>	44.39%	<u>\$ 65,883</u>	54.00%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 39,692	34.32%	\$ 35,305	34.54%
Appropriations without Contribution to Fund Balance	115,640	115,640	39,692	34.32%	35,305	34.54%
Contribution to Fund Balance	31,060	31,060	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 39,692</u>	27.06%	<u>\$ 35,305</u>	28.94%
Projected Fund Balance December 31	\$ 473,049	\$ 473,049				
Fund Balance as of Report Date			\$ 467,410			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 224,900	38.70%	\$ 229,363	39.24%
Investment Income	-	-	7,799	-	2,185	-
Miscellaneous	-	-	1,442	-	-	-
Revenues without Use of Fund Balance	581,185	581,185	234,141	40.29%	231,548	39.62%
Use of Fund Balance	223,931	223,931	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 234,141	29.08%	\$ 231,548	31.17%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 156,042	41.52%	\$ 140,821	38.97%
Solicitor General	419,328	419,328	114,825	27.38%	114,700	30.88%
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	\$ 270,867	33.64%	\$ 255,521	34.40%
Projected Fund Balance December 31	\$ 226,519	\$ 226,519				
Fund Balance as of Report Date			\$ 413,724			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 174,983	\$ 174,983	\$ 174,983			
Revenues:						
Use of Fund Balance	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ 12,088	8.95%
TOTAL APPROPRIATIONS	\$ 83,792	\$ 83,792	\$ -	0.00%	\$ 12,088	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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 50,434	\$ 50,434	\$ 50,434			
Revenues:						
Use of Fund Balance	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
TOTAL REVENUES	\$ 38,000	\$ 38,000	\$ -	0.00%	\$ -	-
Appropriations:						
District Attorney	\$ 38,000	\$ 38,000	\$ 130	0.34%	\$ -	-
TOTAL APPROPRIATIONS	\$ 38,000	\$ 38,000	\$ 130	0.34%	\$ -	-
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 (084)

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 05/31/2025	Actuals YTD as of 05/31/2025	& Actual to Current Budget	Actuals YTD as of 05/31/2024	& Actual to 2024 Budget
Fund Balance January 1	\$ 62,408	\$ 62,408	\$ 62,408			
Revenues:						
Fines and Forfeitures	\$ -	\$ 90,087	\$ 90,367	100.70%	\$ 18,635	264.63%
Revenues without Use of Fund Balance	-	90,087	90,367	100.70%	18,635	264.63%
Use of Fund Balance	31,718	-	-	-	-	0.00%
TOTAL REVENUES	\$ 31,718	\$ 90,087	\$ 90,367	100.70%	\$ 18,635	201.63%
Appropriations:						
District Attorney	\$ 31,718	\$ 31,718	\$ 1,974	9.66%	\$ -	0.00%
Appropriations without Contribution to Fund Balance	31,718	31,718	1,974	9.66%	-	0.00%
Contribution to Fund Balance	-	8,364	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,718	\$ 90,087	\$ 1,974	3.64%	\$ -	0.00%
Projected Fund Balance December 31	\$ 31,140	\$ 71,277				
Fund Balance as of Report Date			\$ 101,746			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
Revenues:						
Charges for Services	\$ 24,344,400	\$ 24,344,400	\$ 6,104,768	25.08%	\$ 6,086,759	25.66%
Investment Income	1,104,500	1,104,500	536,081	48.54%	609,971	37.34%
Miscellaneous	-	-	24,062	-	-	-
Revenues without Use of Fund Balance	25,448,900	25,448,900	6,664,911	26.19%	6,696,730	26.41%
Use of Fund Balance	5,415,021	5,415,021	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,863,921	\$ 30,863,921	\$ 6,664,911	21.59%	\$ 6,696,730	22.53%
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 10,278,266	37.69%	\$ 8,874,396	33.85%
Non-Departmental:						
Reserves - Compensation	98,000	98,000	-	0.00%	-	0.00%
Other Governmental Agencies	2,942,036	2,942,036	735,508	25.00%	716,446	25.00%
Non-Departmental E-911	550,000	550,000	-	0.00%	-	0.00%
Total Non-Departmental	3,590,036	3,590,036	735,508	20.49%	716,446	20.44%
TOTAL APPROPRIATIONS	\$ 30,863,921	\$ 30,863,921	\$ 11,013,774	35.68%	\$ 9,590,842	32.27%
Projected Fund Balance December 31	\$ 35,255,109	\$ 35,255,109				
Fund Balance as of Report Date			\$ 36,321,267			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 14,575	48.58%	\$ 22,038	73.46%
Revenues without Use of Fund Balance	30,000	30,000	14,575	48.58%	22,038	73.46%
Use of Fund Balance	25,100	25,100	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 14,575</u>	26.45%	<u>\$ 22,038</u>	40.00%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 16,313	29.61%	\$ 17,378	31.54%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 16,313</u>	29.61%	<u>\$ 17,378</u>	31.54%
Projected Fund Balance December 31	<u>\$ 277,408</u>	<u>\$ 277,408</u>				
Fund Balance as of Report Date			<u>\$ 300,770</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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Investment Income	\$ -	\$ -	\$ 97,544	-	\$ 42,100	-
Miscellaneous	-	-	145,369	-	1,344,630	-
TOTAL REVENUES	\$ -	\$ -	\$ 242,913	-	\$ 1,386,730	-
Appropriations:						
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Fund Balance as of Report Date			\$ 6,100,783			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	\$ -	\$ 83,441	\$ 83,441	100.00%	\$ 108,550	100.00%
Investment Income	-	-	3,023	-	-	-
Revenues without Use of Fund Balance	-	83,441	86,464	103.62%	108,550	100.00%
Use of Fund Balance	334,131	250,690	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 334,131</u>	<u>\$ 334,131</u>	<u>\$ 86,464</u>	25.88%	<u>\$ 108,550</u>	39.03%
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	\$ 888,897				
Fund Balance as of Report Date			\$ 1,226,051			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 78,234	\$ 77,185	98.66%	\$ 171,212	100.00%
Investment Income	-	-	3,493	-	-	-
Revenues without Use of Fund Balance	-	78,234	80,678	103.12%	171,212	100.00%
Use of Fund Balance	140,700	62,466	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 140,700</u>	<u>\$ 140,700</u>	<u>\$ 80,678</u>	57.34%	<u>\$ 171,212</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>	14.74%
Projected Fund Balance December 31	\$ 1,137,272	\$ 1,215,506				
Fund Balance as of Report Date			\$ 1,328,750			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Charges for Services	\$ 1,568,000	\$ 1,568,000	\$ 312,120	19.91%	\$ 374,573	32.50%
Investment Income	157,500	157,500	79,048	50.19%	78,588	51.76%
TOTAL REVENUES	<u>\$ 1,725,500</u>	<u>\$ 1,725,500</u>	<u>\$ 391,168</u>	22.67%	<u>\$ 453,161</u>	34.74%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 67,832	9.74%	\$ 108,391	21.28%
Appropriations without Contribution to Fund Balance	696,350	696,350	67,832	9.74%	108,391	21.28%
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>\$ 67,832</u>	3.93%	<u>\$ 108,391</u>	8.31%
Projected Fund Balance December 31	\$ 6,161,236	\$ 6,161,236				
Fund Balance as of Report Date			\$ 5,455,422			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 285,529	\$ 285,529	100.00%	\$ 39,382	100.00%
Revenues without Use of Fund Balance	-	285,529	285,529	100.00%	39,382	100.00%
Use of Fund Balance	350,000	350,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 635,529</u>	<u>\$ 285,529</u>	44.93%	<u>\$ 39,382</u>	10.11%
Appropriations:						
Sheriff	\$ 350,000	\$ 635,529	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 350,000</u>	<u>\$ 635,529</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 392,174	\$ 392,174				
Fund Balance as of Report Date			\$ 1,027,703			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 213,253	\$ 213,253	\$ 213,253			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ 17,000	-	\$ -	-
Revenues without Use of Fund Balance	-	-	17,000	-	-	-
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 17,000</u>	22.67%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 200</u>	0.27%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 138,253	\$ 138,253				
Fund Balance as of Report Date			\$ 230,053			

YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

Sheriff Special State Fund (067)

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

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 366,666	\$ 366,666	\$ 366,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 44,463	\$ 44,463	100.00%	\$ 133,453	100.00%
Investment Income	-	-	4,515	-	2,025	-
Revenues without Use of Fund Balance	-	44,463	48,978	110.15%	135,478	101.52%
Use of Fund Balance	70,000	70,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 70,000</u>	<u>\$ 114,463</u>	<u>\$ 48,978</u>	42.79%	<u>\$ 135,478</u>	66.59%
Appropriations:						
Sheriff	\$ 70,000	\$ 114,463	\$ -	0.00%	\$ 6,303	3.10%
TOTAL APPROPRIATIONS	<u>\$ 70,000</u>	<u>\$ 114,463</u>	<u>\$ -</u>	0.00%	<u>\$ 6,303</u>	3.10%
Projected Fund Balance December 31	<u>\$ 296,666</u>	<u>\$ 296,666</u>				
Fund Balance as of Report Date			<u>\$ 415,644</u>			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 337,702	32.59%	\$ 279,675	25.22%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	184,024	15.30%	184,025	14.62%
Investment Income	47,000	47,000	65,746	139.89%	60,209	103.45%
TOTAL REVENUES	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 987,472</u>	36.76%	<u>\$ 923,909</u>	32.69%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 1,716,529	80.71%	\$ 1,740,944	78.23%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	1,716,529	80.71%	1,740,944	78.23%
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>\$ 1,716,529</u>	63.91%	<u>\$ 1,740,944</u>	61.60%
Projected Fund Balance December 31	<u>\$ 5,462,787</u>	<u>\$ 5,462,787</u>				
Fund Balance as of Report Date			<u>\$ 4,174,571</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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Licenses and Permits	\$ 100,000	\$ 100,000	\$ 13,160	13.16%	\$ 193,504	1,290.03%
Investment Income	-	-	8,185	-	9,659	-
Revenues without Use of Fund Balance	100,000	100,000	21,345	21.35%	203,163	1,354.42%
Use of Fund Balance	300,000	300,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 400,000	\$ 400,000	\$ 21,345	5.34%	\$ 203,163	203.16%
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			\$ 846,661			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
Revenues:						
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 5,200,351	36.77%	\$ 4,387,220	31.25%
Charges for Services	1,000	1,000	-	0.00%	-	0.00%
Investment Income	802,000	802,000	373,083	46.52%	385,055	75.50%
Miscellaneous	45,119	45,119	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	14,992,301	14,992,301	5,573,434	37.18%	4,772,275	32.70%
Use of Fund Balance	3,725,640	3,725,640	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 18,717,941	\$ 18,717,941	\$ 5,573,434	29.78%	\$ 4,772,275	25.48%
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	2,587,071	51.46%	2,481,767	49.12%
TOTAL APPROPRIATIONS	\$ 18,717,941	\$ 18,717,941	\$ 5,280,056	28.21%	\$ 5,249,231	28.02%
Projected Fund Balance December 31	\$ 21,728,010	\$ 21,728,010				
Fund Balance as of Report Date			\$ 25,747,028			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 81,647	52.68%	\$ 77,766	51.84%
Investment Income	64,000	64,000	20,513	32.05%	22,758	44.22%
Miscellaneous	1,200,000	1,200,000	674,407	56.20%	518,555	53.19%
Other Financing Sources	116,750	116,750	48,646	41.67%	10,417	41.67%
Revenues without Use of Net Position	1,535,750	1,535,750	825,213	53.73%	629,496	52.39%
Use of Net Position	480,579	480,579	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,016,329	\$ 2,016,329	\$ 825,213	40.93%	\$ 629,496	32.51%
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 706,701	35.24%	\$ 672,128	34.91%
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	\$ 706,701	35.05%	\$ 672,128	34.71%
Projected Net Position December 31	\$ 453,334	\$ 453,334				
Net Position as of Report Date			\$ 1,052,425			

* 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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	\$ 189,000	\$ 189,000	\$ 72,003	38.10%	\$ 121,261	64.47%
Miscellaneous	3,700,000	3,700,000	354,086	9.57%	1,173,257	33.02%
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	426,089	3.90%	1,294,518	17.17%
Use of Net Position	1,089,929	1,089,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 12,022,632	\$ 12,022,632	\$ 426,089	3.54%	\$ 1,294,518	13.52%
Appropriations:						
Non-Departmental:						
Economic Development Activity	\$ 12,022,632	\$ 12,022,632	\$ 1,350,418	11.23%	\$ 1,212,614	12.66%
Total Non-Departmental	12,022,632	12,022,632	1,350,418	11.23%	1,212,614	12.66%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 12,022,632	\$ 1,350,418	11.23%	\$ 1,212,614	12.66%
Projected Net Position December 31	\$ 13,321,008	\$ 13,321,008				
Net Position as of Report Date			\$ 13,486,608			

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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 10,979,094	\$ 10,979,094	\$ 10,979,094			
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 187,447	-	\$ -	-
Charges for Services	2,100,000	2,100,000	1,013,293	48.25%	835,631	36.45%
Investment Income	540,500	540,500	199,641	36.94%	254,131	43.22%
Miscellaneous	-	-	4,979	-	6,192	-
Other Financing Sources	14,800,000	14,800,000	6,166,667	41.67%	7,334,167	41.67%
Revenues without Use of Net Position	17,440,500	17,440,500	7,572,027	43.42%	8,430,121	41.16%
Use of Net Position	6,313,066	6,313,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 7,572,027	31.88%	\$ 8,430,121	28.92%
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 6,019,626	25.36%	\$ 5,800,605	19.91%
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	\$ 6,019,626	25.34%	\$ 5,800,605	19.90%
Projected Net Position December 31	\$ 4,666,028	\$ 4,666,028				
Net Position as of Report Date			\$ 12,531,495			

* 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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 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	24,843,197	42.26%	23,095,815	41.73%
Investment Income	1,782,000	1,782,000	1,163,503	65.29%	1,155,392	72.48%
Miscellaneous	100	100	15,962	15,962.00%	683	683.00%
TOTAL REVENUES	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 26,735,244</u>	43.28%	<u>\$ 24,622,579</u>	40.86%
Appropriations:						
Support Services	\$ 61,176,797	\$ 61,176,797	\$ 20,244,094	33.09%	\$ 19,873,246	33.00%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Solid Waste	33,032	33,032	13,763	41.67%	13,763	41.67%
Total Non-Departmental	<u>43,032</u>	<u>43,032</u>	<u>13,763</u>	31.98%	<u>13,763</u>	31.98%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	20,257,857	33.09%	19,887,009	33.00%
Working Capital Reserve	546,300	546,300	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 61,766,129</u>	<u>\$ 61,766,129</u>	<u>\$ 20,257,857</u>	32.80%	<u>\$ 19,887,009</u>	33.00%
Projected Net Position December 31	<u>\$ 24,462,894</u>	<u>\$ 24,462,894</u>				
Net Position as of Report Date			<u>\$ 30,393,981</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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 19,359,909	\$ 19,359,909	\$ 19,359,909			
Revenues:						
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 663,385	2.10%	\$ 818,697	2.61%
Investment Income	541,000	541,000	295,230	54.57%	296,054	154.19%
Miscellaneous	-	-	14,547	-	303	-
Revenues without Use of Net Position	32,091,187	32,091,187	973,162	3.03%	1,115,054	3.53%
Use of Net Position	3,071,110	3,071,110	-	0.00%	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,162,297	\$ 973,162	2.77%	\$ 1,115,054	3.53%
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 603,674	38.33%	\$ 647,679	32.19%
Water Resources*	33,407,313	33,407,313	12,947,087	38.76%	10,940,241	37.77%
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	\$ 13,550,761	38.54%	\$ 11,587,920	36.69%
Projected Net Position December 31	\$ 16,288,799	\$ 16,288,799				
Net Position as of Report Date			\$ 6,782,310			

* 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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 186,086,605	\$ 186,086,605	\$ 186,086,605			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 156,120,466	36.25%	\$ 150,674,346	36.70%
Investment Income	5,289,500	5,289,500	2,716,487	51.36%	2,238,531	53.72%
Contributions and Donations	30,227,414	30,227,414	11,341,310	37.52%	14,366,647	48.73%
Miscellaneous	-	-	298,349	-	101,124	-
Revenues without Use of Net Position	466,158,282	466,158,282	170,476,612	36.57%	167,380,648	37.68%
Use of Net Position	24,731,301	24,731,301	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 170,476,612	34.73%	\$ 167,380,648	34.76%
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 655,602	33.15%	\$ 357,143	30.61%
Water Resources*	488,045,859	488,045,859	196,040,596	40.17%	186,271,742	38.84%
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	\$ 196,696,198	40.07%	\$ 186,628,885	38.76%
Projected Net Position December 31	\$ 161,355,304	\$ 161,355,304				
Net Position as of Report Date			\$ 159,867,019			

* 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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 28,283,559	\$ 28,283,559	\$ 28,283,559			
Revenues:						
Charges for Services	\$ 153,361,910	\$ 153,361,910	\$ 56,043,761	36.54%	\$ 50,938,386	36.34%
Investment Income	715,500	715,500	456,456	63.80%	567,315	187.79%
Miscellaneous	364,796	364,796	395,859	108.52%	199,213	62.76%
TOTAL REVENUES	<u>\$ 154,442,206</u>	<u>\$ 154,442,206</u>	<u>\$ 56,896,076</u>	36.84%	<u>\$ 51,704,914</u>	36.72%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 3,271,573	33.40%	\$ 3,051,624	34.17%
County Administration	9,699,092	9,699,092	2,952,825	30.44%	2,414,948	34.90%
Financial Services	12,445,471	12,445,471	4,285,651	34.44%	4,106,291	35.85%
Human Resources	9,705,970	9,705,970	3,431,796	35.36%	2,482,534	28.40%
Information Technology Services	79,657,699	79,657,699	25,294,250	31.75%	21,210,502	28.48%
Law	4,411,226	4,411,226	1,613,140	36.57%	1,378,048	35.77%
Support Services	25,790,653	25,790,653	9,201,580	35.68%	8,463,275	35.47%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	2,931,500	2,931,500	550,886	18.79%	194,694	7.59%
Total Non-Departmental	<u>2,935,500</u>	<u>2,935,500</u>	<u>550,886</u>	18.77%	<u>194,694</u>	7.58%
TOTAL APPROPRIATIONS	<u>\$ 154,442,206</u>	<u>\$ 154,442,206</u>	<u>\$ 50,601,701</u>	32.76%	<u>\$ 43,301,916</u>	30.75%
Projected Net Position December 31	\$ 28,283,559	\$ 28,283,559				
Net Position as of Report Date			\$ 34,577,934			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 3,857,131	\$ 3,857,131	\$ 3,857,131			
Revenues:						
Charges for Services	\$ 4,501,101	\$ 4,501,101	\$ 1,875,459	41.67%	\$ 1,875,346	41.67%
Investment Income	212,000	212,000	144,142	67.99%	154,659	80.97%
TOTAL REVENUES	\$ 4,713,101	\$ 4,713,101	\$ 2,019,601	42.85%	\$ 2,030,005	43.27%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 1,077,297	28.55%	\$ 891,503	25.44%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	1,077,297	28.55%	891,503	25.44%
Working Capital Reserve	940,151	940,151	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 4,713,101	\$ 4,713,101	\$ 1,077,297	22.86%	\$ 891,503	19.00%
Projected Net Position December 31	\$ 4,797,282	\$ 4,797,282				
Net Position as of Report Date			\$ 4,799,435			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 9,884,129	\$ 9,884,129	\$ 9,884,129			
Revenues:						
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 7,591,881	49.55%	\$ 6,330,979	57.50%
Investment Income	245,500	245,500	160,063	65.20%	138,494	53.02%
Miscellaneous	343,500	343,500	476,805	138.81%	459,234	165.79%
Other Financing Sources	15,000	15,000	15,972	106.48%	14,422	-
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 8,244,721	51.77%	\$ 6,943,129	52.16%
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 5,183,635	38.33%	\$ 4,959,430	40.34%
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	921,616	41.67%	411,009	41.67%
Total Non-Departmental	2,247,878	2,247,878	921,616	41.00%	411,009	40.40%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	6,105,251	38.71%	5,370,439	40.35%
Working Capital Reserve	153,525	153,525	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 6,105,251	38.33%	\$ 5,370,439	40.35%
Projected Net Position December 31	\$ 10,037,654	\$ 10,037,654				
Net Position as of Report Date			\$ 12,023,599			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 56,083,886	\$ 56,083,886	\$ 56,083,886			
Revenues:						
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 39,673,051	42.04%	\$ 33,548,882	42.13%
Investment Income	1,940,000	1,940,000	897,200	46.25%	838,741	74.30%
Miscellaneous	-	-	517,933	-	449,585	-
Revenues without Use of Net Position	96,305,909	96,305,909	41,088,184	42.66%	34,837,208	43.14%
Use of Net Position	2,776,745	2,776,745	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 99,082,654	\$ 99,082,654	\$ 41,088,184	41.47%	\$ 34,837,208	41.78%
Appropriations:						
Human Resources	\$ 99,068,654	\$ 99,068,654	\$ 42,440,258	42.84%	\$ 32,158,837	38.57%
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	\$ 42,440,258	42.83%	\$ 32,158,837	38.57%
Projected Net Position December 31	\$ 53,307,141	\$ 53,307,141				
Net Position as of Report Date			\$ 54,731,812			

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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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 5,239,159	\$ 5,239,159	\$ 5,239,159			
Revenues:						
Charges for Services	\$ 16,013,362	\$ 16,013,362	\$ 6,672,233	41.67%	\$ 6,458,331	41.67%
Investment Income	98,500	98,500	172,837	175.47%	105,210	90.39%
Miscellaneous	270,000	270,000	202,213	74.89%	290,640	-
TOTAL REVENUES	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 7,047,283</u>	43.02%	<u>\$ 6,854,181</u>	43.89%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 7,044,566	45.03%	\$ 8,049,295	52.17%
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	7,044,566	45.00%	8,049,295	52.13%
Working Capital Reserve	726,882	726,882	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 16,381,862</u>	<u>\$ 16,381,862</u>	<u>\$ 7,044,566</u>	43.00%	<u>\$ 8,049,295</u>	51.54%
Projected Net Position December 31	<u>\$ 5,966,041</u>	<u>\$ 5,966,041</u>				
Net Position as of Report Date			<u>\$ 5,241,876</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 05/31/2025	Actuals YTD as of 05/31/2025	% Actual to Current Budget	Actuals YTD as of 05/31/2024	% Actual to 05/31/2024 Budget
Net Position January 1	\$ 11,103,126	\$ 11,103,126	\$ 11,103,126			
Revenues:						
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 1,250,465	41.67%	\$ 1,458,546	41.67%
Investment Income	574,500	574,500	250,714	43.64%	273,130	58.78%
Miscellaneous	-	-	-	-	39,507	-
Revenues without Use of Net Position	3,575,616	3,575,616	1,501,179	41.98%	1,771,183	44.67%
Use of Net Position	2,350,468	2,350,468	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,926,084	\$ 5,926,084	\$ 1,501,179	25.33%	\$ 1,771,183	30.09%
Appropriations:						
Human Resources	\$ 5,916,084	\$ 5,916,084	\$ 2,087,798	35.29%	\$ 1,812,985	30.86%
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	\$ 2,087,798	35.23%	\$ 1,812,985	30.80%
Projected Net Position December 31	\$ 8,752,658	\$ 8,752,658				
Net Position as of Report Date			\$ 10,516,507			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 5/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	1,750
				Total: Miscellaneous	1,750	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)	(1,750)
				Total: Use of Fund Balance	(1,750)	(1,750)
<i>Total: Police Service District Fund</i>						
			-		-	-
Street Lighting Fund (002)						
Charges for Services	9,600,000	9,627,435	27,435	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				Total: Charges for Services	-	27,435
<i>Total: Street Lighting Fund</i>						
			27,435		-	27,435

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (083)						
Fines and Forfeitures	-	40,087	40,087	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	11,132
				Total: Fines and Forfeitures	11,132	40,087
Use of Fund Balance	31,718	-	(31,718)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. February 2025 Correction	-	(4,034)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - March 2025	-	(205)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - April 2025	-	(15,852)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund - May 2025	(11,132)	(11,132)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. May 2025 Correction	8,369	8,369
				Total: Use of Fund Balance	(2,763)	(31,718)
Total: DA Special State Fund			8,369		8,369	8,369

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
Fines and Forfeitures	-	83,441	83,441	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	1,693
				Total: Fines and Forfeitures	1,693	83,441
Use of Fund Balance	334,131	250,690	(83,441)	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)	(1,693)
				Total: Use of Fund Balance	(1,693)	(83,441)
<i>Total: Police Justice Fund</i>						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - May	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	31,446
				Total: Fines and Forfeitures	31,446	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)	(31,446)
				Total: Use of Fund Balance	(31,446)	(78,234)
<i>Total: Police Special State Fund</i>						
			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	285,529	285,529	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	5,296
				Total: Fines and Forfeitures	5,296	285,529
<i>Total: Sheriff Special Justice Fund</i>						
			285,529		5,296	285,529

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	44,463	44,463	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	42,112
				Total: Fines and Forfeitures	42,112	44,463
<i>Total: Sheriff Special State Fund</i>			44,463		42,112	44,463
Total Revenue Budget Adjustments			365,796		55,777	365,796

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 5/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget May	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 May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	10,391,268	27,435	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				Total: Transportation	-	27,435
<i>Total: Street Lighting Fund</i>						
			27,435		-	27,435
DA Special State Fund (083)						
Contribution to Fund Balance	-	8,369	8,369	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	8,369
				Total: Contribution to Fund Balance	8,369	8,369
<i>Total: DA Special State Fund</i>						
			8,369		8,369	8,369

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff	350,000	635,529	285,529	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	5,296
				Total: Sheriff Special Justice	5,296	285,529
Total: Sheriff Special Justice Fund			285,529		5,296	285,529
Sheriff Special State Fund (067)						
Sheriff	70,000	114,463	44,463	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	42,112
				Total: Sheriff Special State	42,112	44,463
Total: Sheriff Special State Fund			44,463		42,112	44,463
Total Appropriation Budget Adjustments			\$ 365,796		\$ 55,777	\$ 365,796