



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
NOVEMBER 30, 2025  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

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



## MEMORANDUM

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

FROM: Russell Royal  
Director of Financial Services

DATE: December 22, 2025

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

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

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## EXECUTIVE SUMMARY

### 2026 Budget Presentation

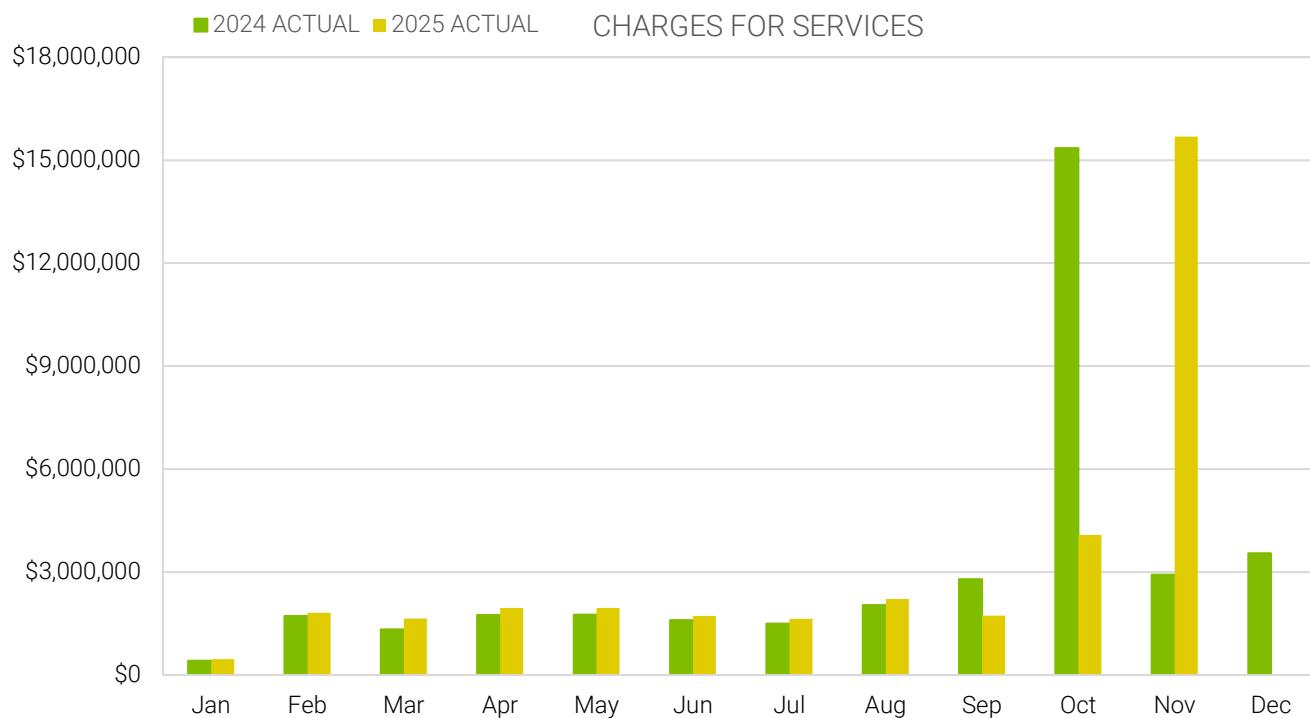
Chairwoman Nicole Hendrickson presented the proposed \$2.60 billion budget for fiscal year 2026 during a briefing on November 18, 2025. The proposed budget consists of a \$2.19 billion operating budget and a \$409 million capital improvements budget, which includes funds from the County's SPLOST program. More information about the proposed budget is available on [Gwinnett County's Website](#).

The Commissioners held a public hearing on Tuesday, December 2, 2025, to receive comments on the proposed budget. Public input is also being accepted online via the [County's website](#) through December 31. The 2026 budget will be adopted at the first Board of Commissioners meeting of the new year, scheduled for Tuesday, January 6, 2026.

## GENERAL FUND (PAGE 12)

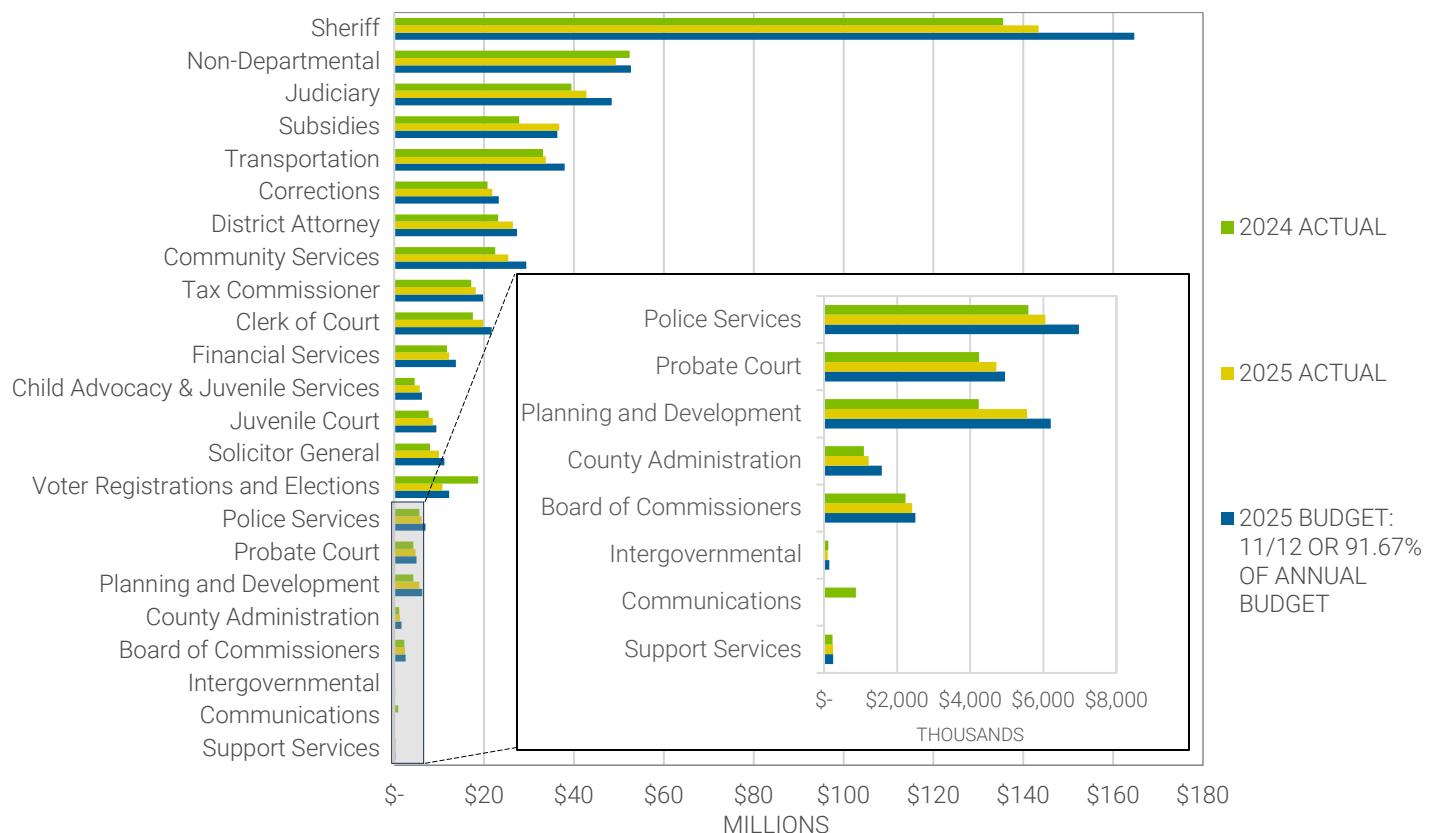
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community 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, there were significant increases in monthly collections around the property tax due dates of October 15, 2024 and November 15, 2025. 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 November are up approximately \$1.7 million or 5 percent, when compared to the same time last year. This is primarily attributable to increased revenues from court services.

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



Sheriff expenses are approximately \$8.0 million higher compared to last year, primarily due to fewer vacancies and higher salaries. The average vacancy rate decreased from 35 percent in 2024 to 29 percent in 2025.

Although expenses are up, they are under budget approximately \$21.3 million, or 13 percent, primarily due to underutilization in personnel, supplies, and utilities.

Non-Departmental expenses are approximately \$3.0 million lower in comparison to 2024 and under budget by \$3.4 million. This is primarily due to the discontinuation of the commuter bus service. In addition, the budget for Non-Departmental expenses appears smaller than in previous periods due to the realignment of various line items as part of the County's transition to Oracle, which is discussed in the Recurring Items section on page 11.

Judiciary expenses are approximately \$3.3 million higher than last year, primarily due to increases in personnel costs, indigent defense attorney fees, and professional services. However, they are under budget approximately \$5.7 million, or 12 percent, primarily due to a change in the budgeting process for indigent defense, court reporters, and interpreters.

Subsidies are approximately \$8.9 million higher than last year, primarily due to timing of payments and subsidy amounts for Libraries, Board of Health, and the Department of Family and Children Services. Additionally, the subsidies within the General Fund now include several agencies that were previously categorized under Non-Departmental before the transition to Oracle. Further discussion on the transition to Oracle can be found in the Recurring Items section on page 11.

Clerk of Court expenses are approximately \$2.3 million higher than last year, primarily due to personnel costs and administrative services. The increase in personnel costs is related to pay-for-performance, prior year market adjustments, and new positions.

Voter Registrations and Elections expenses are approximately \$8.0 million lower in comparison to 2024, due to 2024 being an election year. Additionally, current expenses are under budget approximately \$1.5 million, or 12 percent, due to underutilization in personnel, professional services, communications, and supplies.

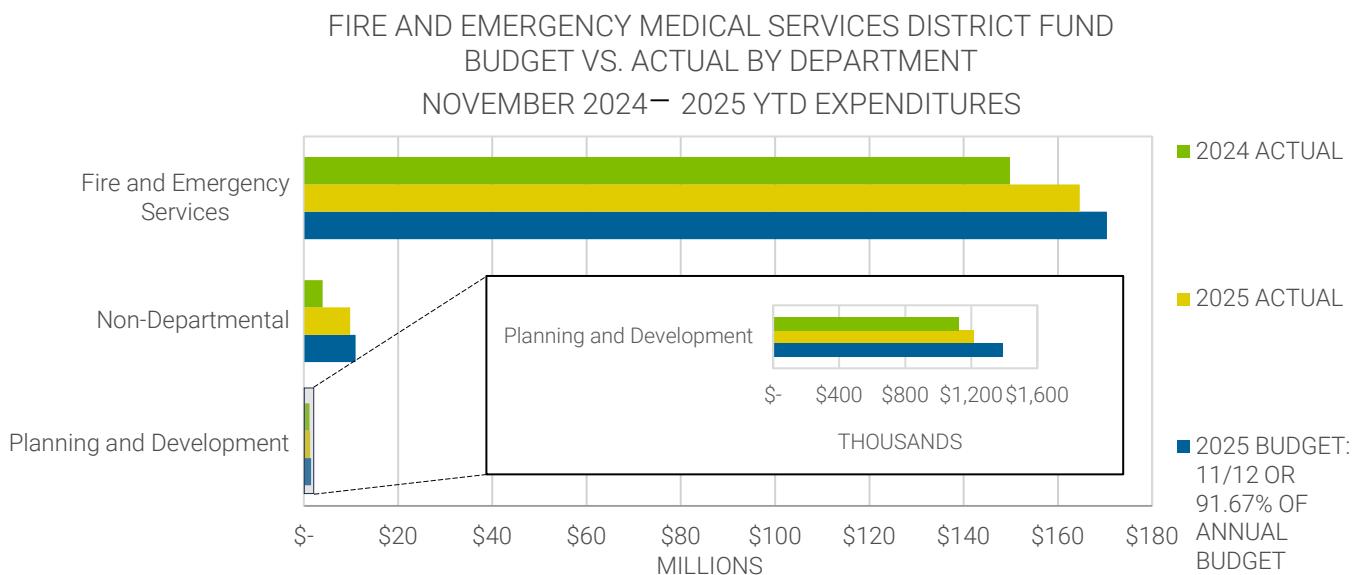
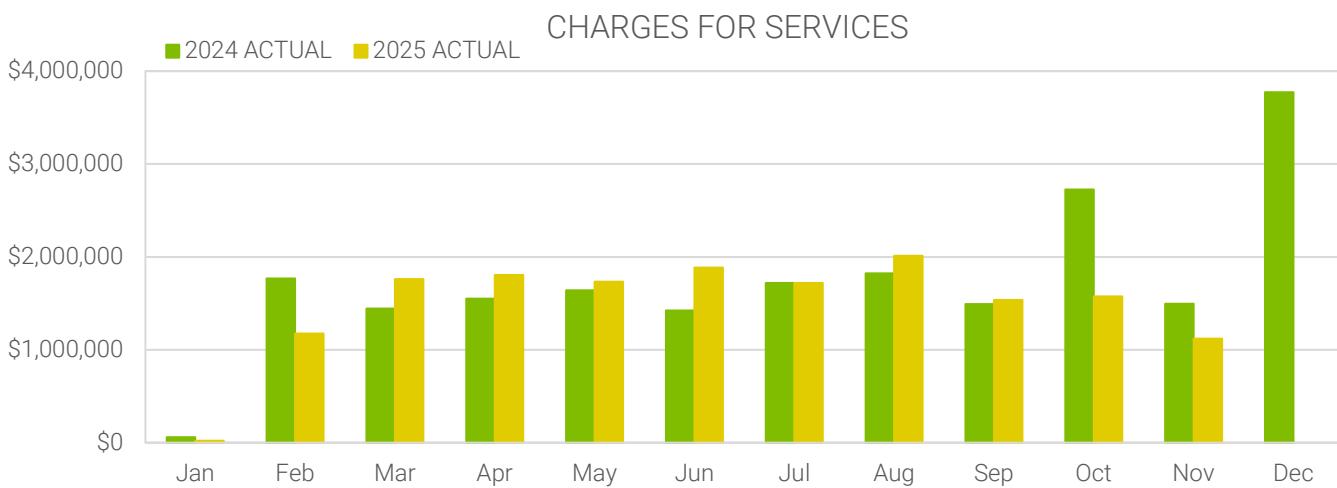
Planning and Development expenses are approximately \$1.3 million higher than last year, primarily due to fewer vacancies, higher salaries, and new positions. The average vacancy rate decreased from 19 percent in 2024 to 12 percent in 2025.

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

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

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

The main revenue source for the Fire and Emergency Medical Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. Charges for Services revenue, which primarily consists of ambulance fees, is down approximately \$790,000 when compared to last year. This is mainly attributed to receiving more state funds to supplement Medicaid payments for ambulance services in the prior year than in the current year.

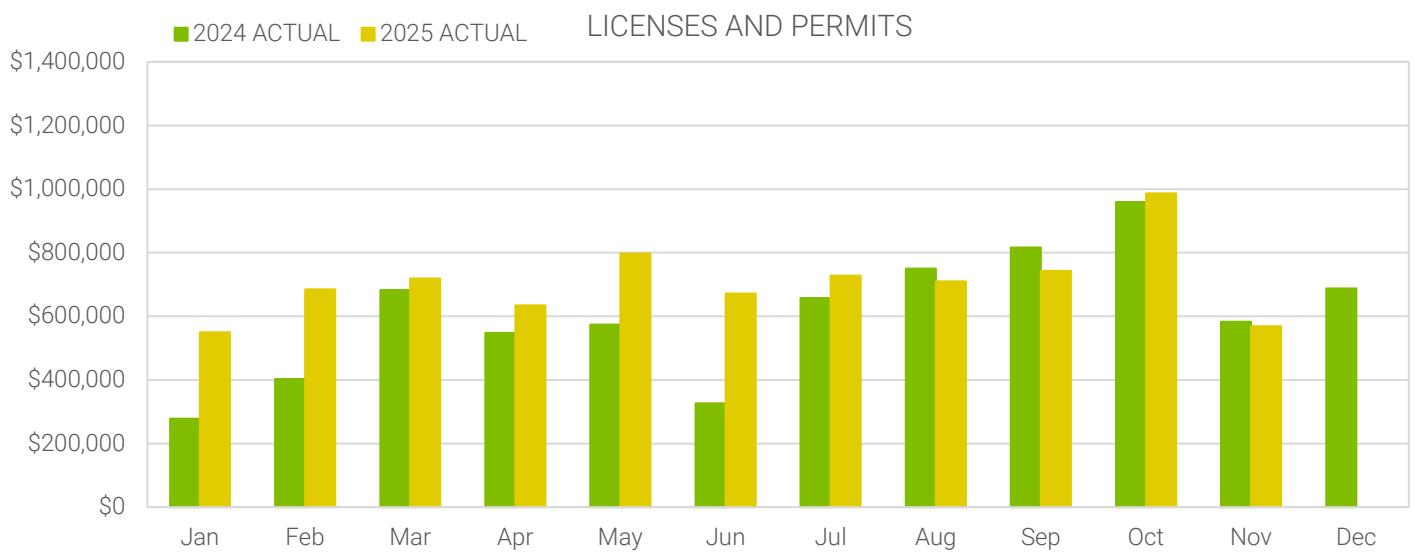


Fire and Emergency Services expenses are approximately \$14.7 million higher than last year, primarily due to fewer vacancies and higher salaries. The average vacancy rate decreased from 12 percent in 2024 to 5 percent in 2025.

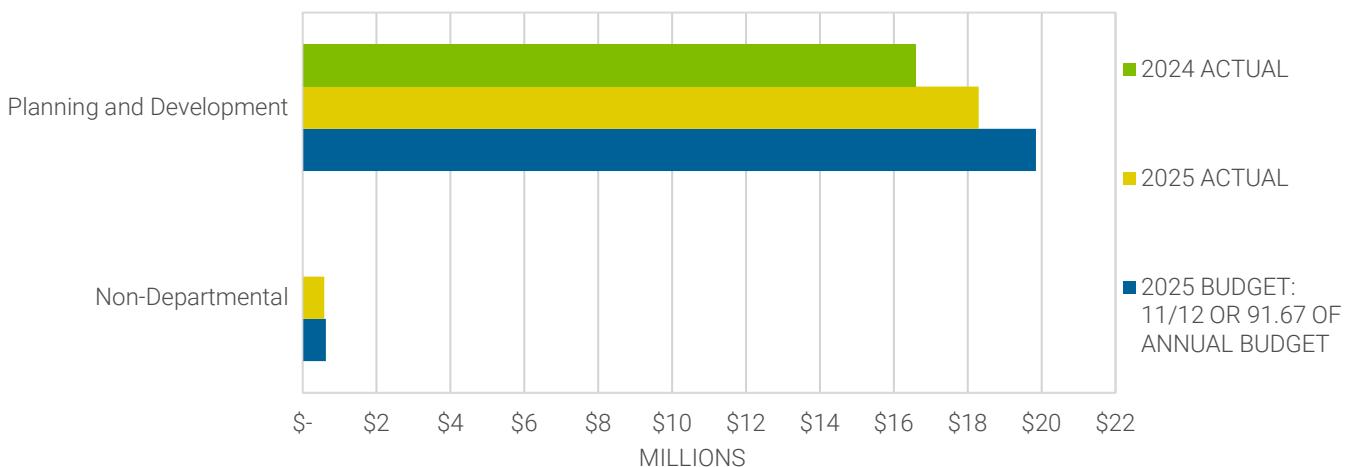
## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 15)

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

The main revenue source for the Development and Enforcement Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. When compared to the same time last year, Licenses and Permits revenue is up approximately \$1.2 million. This is due to an increase in building permit fees for new construction projects.



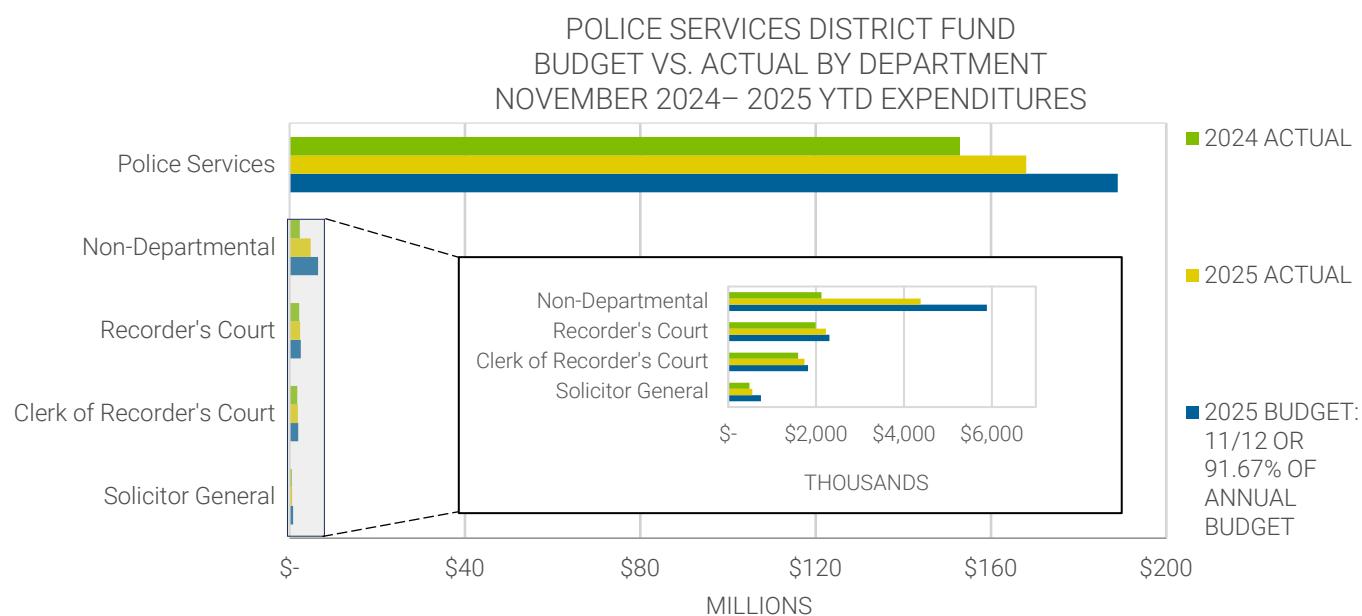
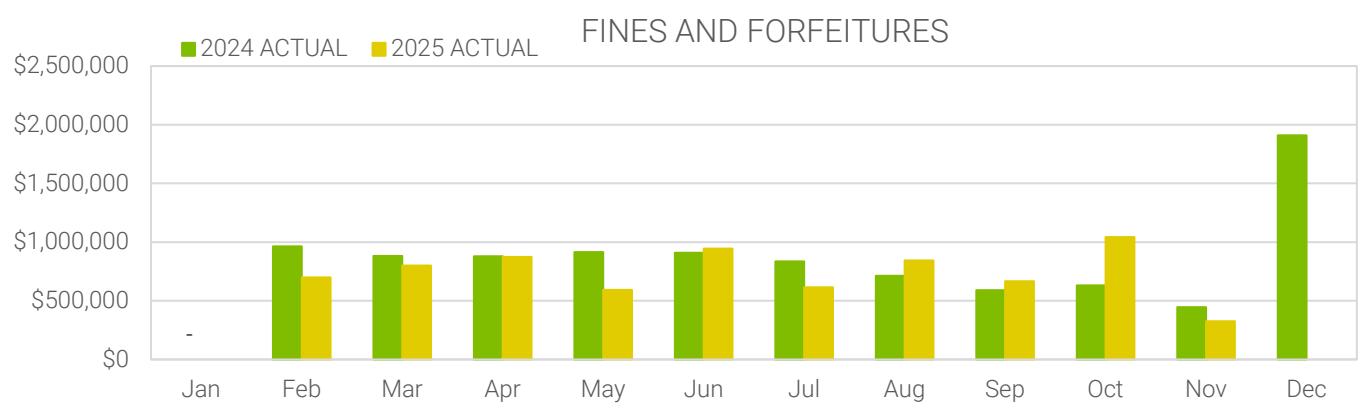
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
NOVEMBER 2024– 2025 YTD EXPENDITURES



## 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).

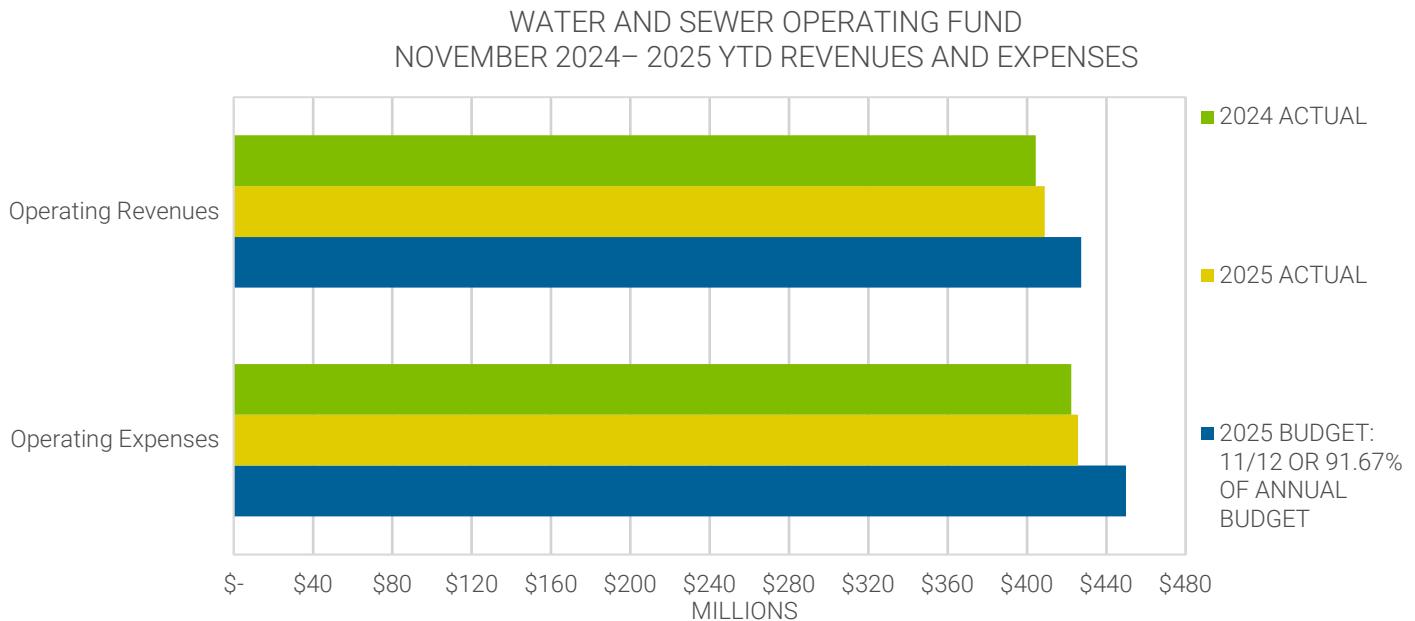
The main revenue source for the Police Services fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. Fines and Forfeitures revenue through November is down approximately \$366,000, or 5 percent, compared to the same period last year. This is primarily due to a decrease in citations, which reflects the effectiveness of the school zone automated speed detection program and indicates safer driving habits.



Police Services expenses are approximately \$15.1 million, or 10 percent, higher than the prior year primarily due to increased personnel costs related to reduced vacancies, pay-for-performance, and prior year market adjustments. The average vacancy rate decreased from 23 percent in 2024 to 19 percent in 2025. Additionally, expenses are higher than the prior year due to an increase in uniform supplies, police equipment, and the license support agreement for body cameras. However, Police is under budget approximately \$20.9 million due to underutilization in personnel and professional services.

## WATER & SEWER OPERATING FUND (PAGE 47)

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

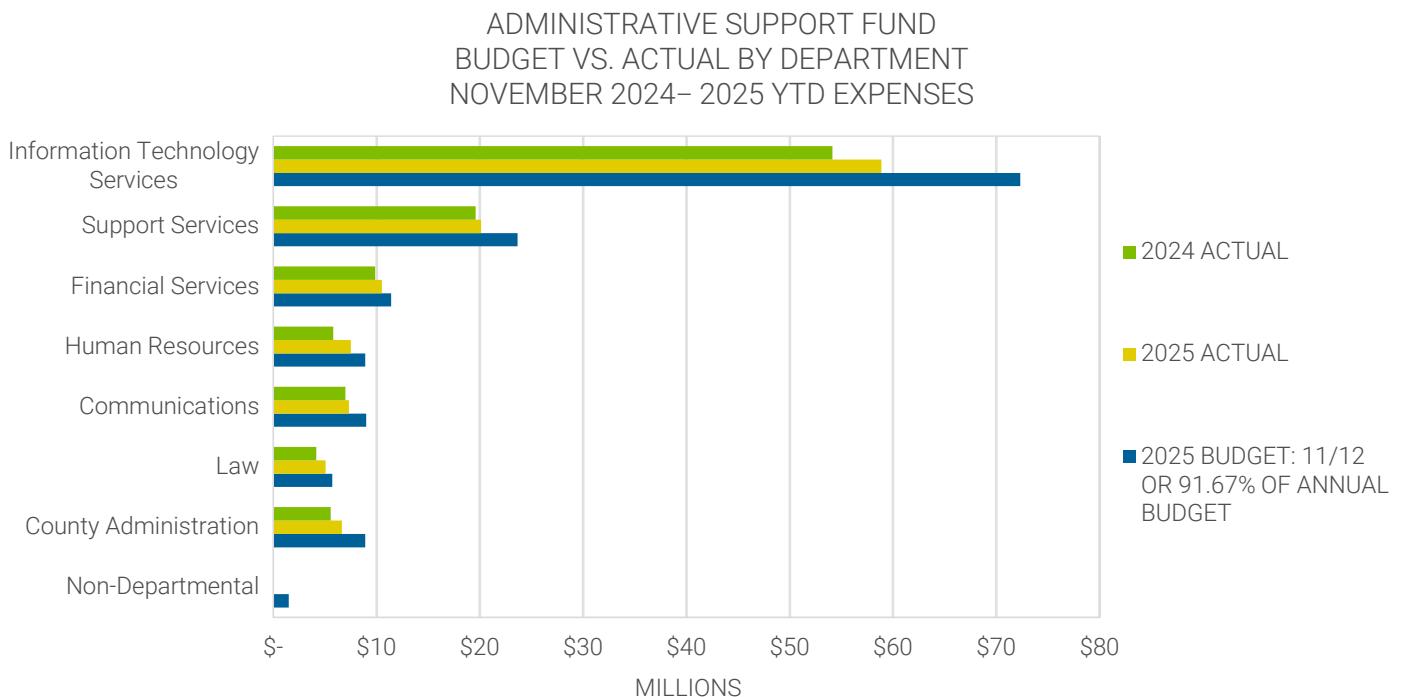


Year-to-date Water and Sewer Operating Fund revenues are up \$4.5 million compared to last year. This is primarily attributable to a 4.5 percent increase in water and sewer rates as well as higher consumption in the warmer months. The increase in Charges for Services revenue is partially offset by decreases in contributions from developers related to water permit meter sales.

Year-to-date, Water and Sewer expenses are up approximately \$3.4 million, or 8 percent, compared to last year. The increase is primarily due to an increase in personnel costs and capital contributions. However, expenses in the Water and Sewer Operating Fund are approximately \$24.3 million under budget primarily due to underutilization in areas such as industrial repairs, professional services, and chemicals.

## ADMINISTRATIVE SUPPORT FUND (PAGE 53)

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



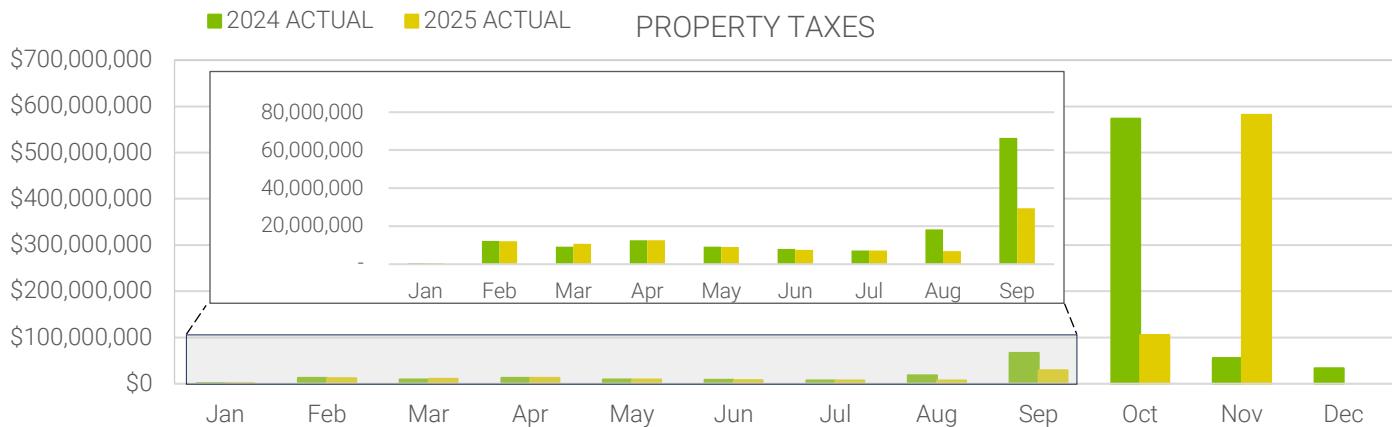
Information Technology Services expenses for November are up approximately \$4.8 million, or 9 percent, compared to last year. This is primarily due to increases in personnel costs. However, expenses are approximately \$13.5 million under budget. This variance is primarily attributable to underutilization in areas such as license agreements, industrial repairs and maintenance, and professional services.

Legal fees previously recorded under Non-departmental are now being reported in the Law Department.

## 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. In the prior year, property taxes were collected around the due date of October 15, 2024. Current year property taxes were due November 15, 2025. Property Taxes through November 2025 are up approximately \$9.2 million when compared to the same time last year.

### Tax Digest Adjustment

In November, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$103.4 million for tax years 2018 through 2025. These adjustments include a net increase of approximately \$167.2 million in real property assessed values and a net decrease of approximately \$63.8 million in personal property assessed values. The majority of the adjustments are from appeal resolutions.

### Investment Income

Short-term interest rates dropped late in 2024 due to rate cuts by the Federal Reserve Bank. Furthermore, the Federal Reserve Bank cut interest rates by an additional 25 basis points in both September and October 2025. 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 investment income compared to other funds. Across all funds, investment revenue is down \$3.2 million year-over-year. However, year-to-date revenue is trending ahead of budget in most funds because rate cuts were anticipated and were incorporated into 2025 budgets.

### Oracle Implementation

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. In some instances, items previously reported separately were combined, which may have resulted in financial presentation differences compared to previous reporting periods. Additional budget presentation differences are noted on the fund statements impacted by these changes and are further detailed in the supplementary pages attached to this report.

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 101-General Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Fund Balance January 1	\$ 225,953,428	\$ 225,953,428	\$ 225,953,428				
<b>Revenues:</b>							
Taxes	\$ 503,066,498	\$ 503,066,498	\$ 441,460,458	87.75%	\$ 440,299,259		95.85%
Licenses and Permits	5,385,122	5,385,122	4,575,375	84.96%	4,724,794		89.49%
Intergovernmental Revenues	2,211,200	2,211,200	2,267,832	102.56%	2,152,853		97.64%
Charges for Services	38,202,406	38,202,406	34,911,467	91.39%	33,169,774		96.59%
Fines and Forfeitures	3,094,270	3,094,270	2,647,252	85.55%	2,848,764		90.50%
Investment Income	5,908,000	5,908,000	4,336,347	73.40%	6,658,378		137.97%
Contributions and Donations	108,650	113,650	33,602	29.57%	9,527		8.99%
Miscellaneous	2,054,992	2,054,992	2,779,181	135.24%	3,013,264		163.42%
Other Financing Sources	-	-	241,402	-	61,970		48.49%
Revenue without use of Fund Balance	560,031,138	560,036,138	493,252,916	88.08%	492,938,584		96.42%
Use of Fund Balance	25,308,640	25,308,640	-	-	-		-
<b>TOTAL REVENUES</b>	<b>\$ 585,339,778</b>	<b>\$ 585,344,778</b>	<b>\$ 493,252,916</b>	<b>84.27%</b>	<b>\$ 492,938,584</b>		<b>88.68%</b>
<b>Appropriations:</b>							
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 2,408,392	88.38%	\$ 2,223,955		89.03%
Communications	-	-	-	-	871,675		71.68%
County Administration	1,609,864	1,722,868	1,222,272	70.94%	1,088,031		68.53%
Financial Services	14,979,047	14,979,047	12,205,997	81.49%	11,710,822		83.72%
Tax Commissioner	21,564,614	21,564,614	18,109,665	83.98%	17,112,705		87.18%
Transportation	41,404,644	41,404,644	33,692,699	81.37%	33,049,682		86.05%
Planning and Development	6,883,534	6,767,514	5,558,205	82.13%	4,232,681		71.24%
Police Services	7,605,437	7,605,437	6,057,071	79.64%	5,588,991		74.73%
Corrections	25,375,381	25,375,381	21,850,574	86.11%	20,728,943		85.10%
Sheriff	179,652,962	179,652,962	143,430,955	79.84%	135,481,693		82.24%
District Attorney	29,771,110	29,771,110	26,363,255	88.55%	23,133,381		87.37%
Solicitor General	12,167,072	12,167,072	9,969,246	81.94%	7,914,877		75.45%
Judiciary	40,449,669	52,824,669	42,755,210	80.94%	39,407,127		87.66%
Juvenile Court	7,866,919	10,206,919	8,578,115	84.04%	7,645,517		82.64%
Child Advocacy & Juvenile Services	6,693,787	6,693,787	5,633,920	84.17%	4,537,476		80.22%
Probate Court	5,115,335	5,400,335	4,715,000	87.31%	4,240,744		89.20%
Clerk of Court	23,623,860	23,623,860	19,786,007	83.75%	17,499,947		82.91%

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 101-General Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Voter Registrations & Elections	13,321,547	13,321,547	10,730,508	80.55%	18,725,671	83.90%
Support Services	272,500	272,500	247,995	91.01%	232,639	86.64%
Intergovernmental	160,000	160,000	101,717	63.57%	117,689	73.56%
Community Services	32,029,764	32,034,764	25,385,499	79.24%	22,496,559	80.76%
Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	1,216,534	100.00%	1,198,654	92.52%
Board of Health	3,345,000	3,345,000	2,508,750	75.00%	1,875,000	75.00%
Dept. of Family and Children Services	660,638	660,638	660,638	100.00%	330,319	50.00%
Food Insecurity	150,000	150,000	79,544	53.03%	59,569	39.71%
Gwinnett Coalition - HHS	235,088	235,088	176,316	75.00%	176,316	75.00%
Gwinnett County Public Library	26,971,986	26,971,986	26,394,248	97.86%	19,114,857	74.26%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
View Point Health	1,443,341	1,443,341	1,082,506	75.00%	1,082,506	75.00%
Homelessness Prevention	1,012,300	1,012,300	759,225	75.00%	446,493	89.30%
Healthcare Initiative-Chronic Care Assistance	650,000	650,000	650,000	100.00%	550,000	100.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Medical Examiner	2,388,333	2,388,333	1,795,622	75.18%	1,597,642	79.58%
Total Subsidies	39,580,578	39,580,578	36,730,741	92.80%	27,838,713	76.08%
Non-Departmental:						
Contingency	3,729,000	3,615,996	-	-	120,000	1.72%
Contribution to Capital	38,601,436	38,717,456	35,491,001	91.67%	36,069,817	90.15%
Contribution to Local Transit	14,800,000	14,800,000	13,566,409	91.66%	16,135,167	91.67%
Contribution to Airport	116,750	116,750	107,021	91.67%	22,917	91.67%
Pension Reserves	240,000	240,000	145,047	60.44%	-	-
Indigent Defense Reserve	15,000,000	-	-	-	-	-
Total Non-Departmental	72,487,186	57,490,202	49,309,478	85.77%	52,347,900	79.16%
Appropriations without Contribution to Fund Balance	585,339,778	585,344,778	484,842,519	82.83%	458,227,419	82.44%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 585,339,778</b>	<b>\$ 585,344,778</b>	<b>\$ 484,842,519</b>	<b>82.83%</b>	<b>\$ 458,227,419</b>	<b>82.44%</b>
Projected Fund Balance December 31	\$ 225,953,428	\$ 225,953,428				
Fund Balance as of Report Date			\$ 234,363,825			

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 202-Fire and EMS District Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298				
<b>Revenues:</b>							
Taxes	\$ 181,436,233	\$ 181,436,233	\$ 161,040,800	88.76%	\$ 158,983,964		96.88%
Licenses and Permits	1,000,000	1,000,000	936,612	93.66%	963,495		85.23%
Intergovernmental Revenues	-	58,739	58,739	100.00%	35,939		100.00%
Charges for Services	18,117,690	18,117,690	16,346,861	90.23%	17,137,022		100.41%
Investment Income	1,656,000	1,656,000	1,616,966	97.64%	2,616,107		176.49%
Contributions and Donations	1,000	1,000	7,801	780.10%	11,190		111.90%
Miscellaneous	1,000	1,000	471,517	47,151.69%	272,006		9,066.86%
Other Financing Sources	-	-	13,000,000	-	-		-
Revenue without use of Fund Balance	202,211,923	202,270,662	193,479,297	95.65%	180,019,723		97.93%
Use of Fund Balance	-	-	-	-	-		-
<b>TOTAL REVENUES</b>	<b>\$ 202,211,923</b>	<b>\$ 202,270,662</b>	<b>\$ 193,479,297</b>	<b>95.65%</b>	<b>\$ 180,019,723</b>		<b>97.93%</b>
<b>Appropriations:</b>							
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 1,318,225	78.90%	\$ 1,241,502		84.15%
Fire and Emergency Services	185,929,900	185,929,900	164,607,175	88.53%	149,857,581		84.85%
<b>Non-Departmental:</b>							
Contingency	926,000	926,000	-	-	-		-
Fire EMS	11,057,815	11,057,815	9,817,330	88.78%	4,024,896		84.07%
<b>Total Non-Departmental</b>	<b>11,983,815</b>	<b>11,983,815</b>	<b>9,817,330</b>	<b>81.92%</b>	<b>4,024,896</b>		<b>71.71%</b>
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	175,742,731	88.05%	155,123,980		84.45%
Contribution to Fund Balance	2,627,393	2,686,132	-	-	-		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 202,211,923</b>	<b>\$ 202,270,662</b>	<b>\$ 175,742,731</b>	<b>86.88%</b>	<b>\$ 155,123,980</b>		<b>84.38%</b>
Projected Fund Balance December 31	\$ 96,263,298	\$ 96,263,298					
Fund Balance as of Report Date				\$ 113,999,864			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 204-Development & Enforcement District Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443				
<b>Revenues:</b>							
Taxes	\$ 13,530,958	\$ 13,530,958	\$ 11,515,428	85.10%	\$ 12,117,456	99.97%	
Licenses and Permits	7,600,000	7,600,000	7,793,362	102.54%	6,579,337	133.43%	
Charges for Services	950,000	950,000	767,717	80.81%	763,822	72.19%	
Investment Income	485,500	485,500	347,424	71.56%	559,303	187.44%	
Miscellaneous	-	-	68,039	-	34,927	153.19%	
Revenue without use of Fund Balance	22,566,458	22,566,458	20,491,970	90.81%	20,054,846	108.81%	
Use of Fund Balance	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 22,566,458</b>	<b>\$ 22,566,458</b>	<b>\$ 20,491,970</b>	<b>90.81%</b>	<b>\$ 20,054,846</b>	<b>94.55%</b>	
<b>Appropriations:</b>							
Planning and Development	\$ 21,492,316	\$ 21,648,138	\$ 18,292,901	84.50%	\$ 16,579,729	78.67%	
<b>Non-Departmental:</b>							
Contingency	134,000	28,178	-	-	-	-	
Development & Code Enforcement	709,417	659,417	585,216	88.75%	-	-	
Total Non-Departmental	843,417	687,595	585,216	85.11%	-	-	
Appropriations without Contribution to Fund Balance	22,335,733	22,335,733	18,878,116	84.52%	16,579,729	78.16%	
Contribution to Fund Balance	230,725	230,725	-	-	-	-	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,566,458</b>	<b>\$ 22,566,458</b>	<b>\$ 18,878,116</b>	<b>83.66%</b>	<b>\$ 16,579,729</b>	<b>78.16%</b>	
Projected Fund Balance December 31	\$ 13,548,443	\$ 13,548,443					
Fund Balance as of Report Date			\$ 15,162,297				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 205-Recreation Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Fund Balance January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303				
<b>Revenues:</b>							
Taxes	\$ 58,887,100	\$ 58,887,100	\$ 51,096,521	86.77%	\$ 50,422,163	97.34%	
Intergovernmental Revenues	-	-	128,143	-	249,214	-	
Charges for Services	5,050,141	5,050,141	4,581,180	90.71%	4,091,556	94.56%	
Investment Income	657,500	657,500	549,783	83.62%	798,942	112.83%	
Contributions and Donations	7,500	7,500	4,540	60.53%	11,815	30.16%	
Miscellaneous	2,939,262	2,939,262	2,991,136	101.76%	2,812,149	102.94%	
Other Financing Sources	21,930	21,930	-	-	-	-	
Revenue without use of Fund Balance	67,563,433	67,563,433	59,351,303	87.85%	58,385,839	97.92%	
Use of Fund Balance	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 67,563,433</b>	<b>\$ 67,563,433</b>	<b>\$ 59,351,303</b>	<b>87.85%</b>	<b>\$ 58,385,839</b>	<b>97.92%</b>	
<b>Appropriations:</b>							
Support Services	\$ 52,110	\$ 52,110	\$ 31,417	60.29%	\$ 41,693	79.66%	
Community Services	-	-	-	-	48,156,639	85.75%	
Parks and Recreation	60,436,324	60,436,324	50,065,678	82.84%	-	-	
Non-Departmental:							
Contingency	137,000	137,000	-	-	-	-	
Recreation	1,140,496	1,140,496	718,205	62.97%	719,791	68.81%	
Total Non-Departmental	1,277,496	1,277,496	718,205	56.22%	719,791	61.36%	
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	50,815,299	82.27%	48,918,123	85.25%	
Contribution to Fund Balance	5,797,503	5,797,503	-	-	-	-	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,563,433</b>	<b>\$ 67,563,433</b>	<b>\$ 50,815,299</b>	<b>75.21%</b>	<b>\$ 48,918,123</b>	<b>82.04%</b>	
Projected Fund Balance December 31	\$ 28,508,303	\$ 28,508,303					
Fund Balance as of Report Date			\$ 37,044,306				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 206-Police Services District Fund

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, Mulberry, 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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Fund Balance January 1	\$ 122,709,281	\$ 122,709,281	\$ 122,709,281				
<b>Revenues:</b>							
Taxes	\$ 133,844,952	\$ 133,844,952	\$ 120,651,643	90.14%	\$ 118,944,867		99.32%
Insurance Premium Tax	62,310,140	62,310,140	66,617,954	106.91%	62,848,114		104.39%
Charges for Services	1,110,480	1,110,480	879,390	79.19%	987,231		86.22%
Fines and Forfeitures	10,413,542	8,113,542	7,402,614	91.24%	7,769,066		76.87%
Investment Income	2,393,000	2,393,000	2,459,120	102.76%	3,438,856		181.23%
Miscellaneous	459,063	460,813	687,883	149.28%	624,490		139.95%
Revenue without use of Fund Balance	210,531,177	208,232,927	198,698,603	95.42%	194,612,624		100.55%
Use of Fund Balance	8,457,572	10,755,822	-	-	-		-
<b>TOTAL REVENUES</b>	<b>\$ 218,988,749</b>	<b>\$ 218,988,749</b>	<b>\$ 198,698,603</b>	<b>90.73%</b>	<b>\$ 194,612,624</b>		<b>98.16%</b>
<b>Appropriations:</b>							
Police Services	\$ 206,087,456	\$ 206,088,770	\$ 168,048,480	81.54%	\$ 152,913,664		81.01%
Solicitor General	893,673	893,673	603,688	67.55%	534,231		61.56%
Clerk of Recorder's Court	2,180,121	2,180,121	1,895,517	86.95%	1,742,659		85.33%
Recorder's Court	2,385,708	2,765,708	2,448,094	88.52%	2,195,176		87.98%
<b>Non-Departmental:</b>							
Contingency	1,005,000	1,005,000	-	-	-		-
Police	6,436,791	6,055,477	4,814,142	79.50%	2,330,932		73.65%
<b>Total Non-Departmental</b>	<b>7,441,791</b>	<b>7,060,477</b>	<b>4,814,142</b>	<b>68.18%</b>	<b>2,330,932</b>		<b>56.67%</b>
Appropriations without Contribution to Fund Balance	218,988,749	218,988,749	177,809,921	81.20%	159,716,662		80.56%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 218,988,749</b>	<b>\$ 218,988,749</b>	<b>\$ 177,809,921</b>	<b>81.20%</b>	<b>\$ 159,716,662</b>		<b>80.56%</b>
Projected Fund Balance December 31	\$ 122,709,281	\$ 122,709,281					
Fund Balance as of Report Date			\$ 143,597,964				

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 207-Street Lighting Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Fund Balance January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482				
<b>Revenues:</b>							
Charges for Services	\$ 9,600,000	\$ 9,629,076	\$ 9,213,912	95.69%	\$ 9,410,782	93.94%	
Investment Income	-	-	36,027	-	64,214	-	
Miscellaneous	-	-	38,062	-	16,716	-	
Revenue without use of Fund Balance	9,600,000	9,629,076	9,288,001	96.46%	9,491,712	94.75%	
Use of Fund Balance	783,833	783,833	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 10,383,833</b>	<b>\$ 10,412,909</b>	<b>\$ 9,288,001</b>	<b>89.20%</b>	<b>\$ 9,491,712</b>	<b>93.07%</b>	
<b>Appropriations:</b>							
Transportation	\$ 10,363,833	\$ 10,392,909	\$ 8,245,894	79.34%	\$ 7,752,681	76.09%	
Non-Departmental:							
Contingency	20,000	20,000	-	-	-	-	
Total Non-Departmental	20,000	20,000	-	-	-	-	
Appropriations without Contribution to Fund Balance	10,383,833	10,412,909	8,245,894	79.19%	7,752,681	76.02%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,383,833</b>	<b>\$ 10,412,909</b>	<b>\$ 8,245,894</b>	<b>79.19%</b>	<b>\$ 7,752,681</b>	<b>76.02%</b>	
Projected Fund Balance December 31	\$ 3,320,482	\$ 3,320,482					
Fund Balance as of Report Date			\$ 4,362,590				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 208-Speed Hump Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406				
<b>Revenues:</b>							
Charges for Services	\$ 150,000	\$ 150,000	\$ 256,249	170.83%	\$ 147,053	91.91%	
Investment Income	12,000	12,000	11,735	97.79%	22,195	88.72%	
Miscellaneous	-	-	491	-	276	-	
Revenue without use of Fund Balance	162,000	162,000	268,474	165.72%	169,524	91.63%	
Use of Fund Balance	209,305	209,305	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 371,305</b>	<b>\$ 371,305</b>	<b>\$ 268,474</b>	<b>72.31%</b>	<b>\$ 169,524</b>	<b>35.87%</b>	
<b>Appropriations:</b>							
Transportation	\$ 371,305	\$ 371,305	\$ 180,328	48.57%	\$ 314,858	66.61%	
Appropriations without Contribution to Fund Balance	371,305	371,305	180,328	48.57%	314,858	66.61%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 371,305</b>	<b>\$ 371,305</b>	<b>\$ 180,328</b>	<b>48.57%</b>	<b>\$ 314,858</b>	<b>66.61%</b>	
Projected Fund Balance December 31	\$ 312,406	\$ 312,406					
Fund Balance as of Report Date			\$ 400,552				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 209-Loganville EMS District Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
<b>Revenues:</b>						
Investment Income	\$ 15,500	\$ 15,500	\$ 16,604	107.12%	\$ 23,901	123.20%
Revenue without use of Fund Balance	15,500	15,500	16,604	107.12%	23,901	123.20%
Use of Fund Balance	81,681	81,681	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 97,181</b>	<b>\$ 97,181</b>	<b>\$ 16,604</b>	<b>17.09%</b>	<b>\$ 23,901</b>	<b>25.51%</b>
<b>Appropriations:</b>						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 91,023	93.66%	\$ 83,058	88.65%
Appropriations without Contribution to Fund Balance	97,181	97,181	91,023	93.66%	83,058	88.65%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 97,181</b>	<b>\$ 97,181</b>	<b>\$ 91,023</b>	<b>93.66%</b>	<b>\$ 83,058</b>	<b>88.65%</b>
Projected Fund Balance December 31	\$ 426,483	\$ 426,483				
Fund Balance as of Report Date			\$ 352,065			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 210-Economic Development Tax Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
<b>Revenues:</b>						
Taxes	\$ 17,086,726	\$ 17,086,726	\$ 15,387,173	90.05%	\$ 15,211,057	104.19%
Investment Income	157,500	157,500	452,582	287.35%	610,344	314.61%
Revenue without use of Fund Balance	17,244,226	17,244,226	15,839,755	91.86%	15,821,401	106.94%
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 17,244,226</b>	<b>\$ 17,244,226</b>	<b>\$ 15,839,755</b>	<b>91.86%</b>	<b>\$ 15,821,401</b>	<b>75.01%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 16,302,876	\$ 16,302,876	\$ 6,746,476	41.38%	\$ 13,939,616	66.09%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	6,746,476	41.38%	13,939,616	66.09%
Contribution to Fund Balance	941,350	941,350	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,244,226</b>	<b>\$ 17,244,226</b>	<b>\$ 6,746,476</b>	<b>39.12%</b>	<b>\$ 13,939,616</b>	<b>66.09%</b>
Projected Fund Balance December 31	\$ 14,790,490	\$ 14,790,490				
Fund Balance as of Report Date			\$ 23,883,769			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 215-Jimmy Carter Boulevard TAD Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ 7,224,127	-	\$ 7,327,465	-
Investment Income	927,500	927,500	1,149,898	123.98%	1,108,775	146.78%
Revenue without use of Fund Balance	927,500	927,500	8,374,025	902.86%	8,436,240	1,116.78%
<b>TOTAL REVENUES</b>	<b>\$ 927,500</b>	<b>\$ 927,500</b>	<b>\$ 8,374,025</b>	<b>902.86%</b>	<b>\$ 8,436,240</b>	<b>1,116.78%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	827,500	827,500	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 927,500</b>	<b>\$ 927,500</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 33,636,006	\$ 33,636,006				
Fund Balance as of Report Date			\$ 42,010,031			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 216-Indian Trail TAD Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ 2,299,205	-	\$ 2,327,869	-
Investment Income	258,000	258,000	379,417	147.06%	337,255	184.64%
Revenue without use of Fund Balance	258,000	258,000	2,678,622	1,038.23%	2,665,125	1,459.14%
<b>TOTAL REVENUES</b>	<b>\$ 258,000</b>	<b>\$ 258,000</b>	<b>\$ 2,678,622</b>	<b>1,038.23%</b>	<b>\$ 2,665,125</b>	<b>1,459.14%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	158,000	158,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 258,000</b>	<b>\$ 258,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 11,007,979	\$ 11,007,979				
Fund Balance as of Report Date			\$ 13,686,601			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 217-Park Place TAD Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ 2,530,665	-	\$ 1,934,330	-
Investment Income	178,000	178,000	274,255	154.08%	221,791	151.67%
Revenue without use of Fund Balance	178,000	178,000	2,804,920	1,575.80%	2,156,120	1,474.40%
<b>TOTAL REVENUES</b>	<b>\$ 178,000</b>	<b>\$ 178,000</b>	<b>\$ 2,804,920</b>	<b>1,575.80%</b>	<b>\$ 2,156,120</b>	<b>1,474.40%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	78,000	78,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 178,000</b>	<b>\$ 178,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 7,822,658	\$ 7,822,658				
Fund Balance as of Report Date			\$ 10,627,578			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 218-Lake Lucerne TAD Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ 1,466,447	-	\$ 1,314,965	-
Investment Income	\$ 101,500	\$ 101,500	\$ 145,545	143.39%	\$ 110,731	193.89%
Revenue without use of Fund Balance	\$ 101,500	\$ 101,500	\$ 1,611,992	1,588.17%	\$ 1,425,696	2,496.45%
Use of Fund Balance	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 101,500</b>	<b>\$ 101,500</b>	<b>\$ 1,611,992</b>	<b>1,588.17%</b>	<b>\$ 1,425,696</b>	<b>1,425.70%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Contribution to Fund Balance	\$ 1,500	\$ 1,500	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 101,500</b>	<b>\$ 101,500</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 4,115,774	\$ 4,115,774				
Fund Balance as of Report Date			\$ 5,727,766			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 219-Gwinnett Place TAD Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ 3,647,734	-	\$ 3,309,218	-
Investment Income	287,000	287,000	400,876	139.68%	344,209	179.08%
Miscellaneous	-	-	10,000	-	-	-
Revenue without use of Fund Balance	287,000	287,000	4,058,611	1,414.15%	3,653,427	1,900.77%
<b>TOTAL REVENUES</b>	<b>\$ 287,000</b>	<b>\$ 287,000</b>	<b>\$ 4,058,611</b>	<b>1,414.15%</b>	<b>\$ 3,653,427</b>	<b>1,900.77%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ 10,781	10.78%
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	10,781	10.78%
Contribution to Fund Balance	187,000	187,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 287,000</b>	<b>\$ 287,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 10,781</b>	<b>5.61%</b>
Projected Fund Balance December 31	\$ 11,294,512	\$ 11,294,512				
Fund Balance as of Report Date			\$ 15,353,122			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 220-The Exchange at Gwinnett TAD Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ 2,820,919	-	\$ 2,345,115	-
Investment Income	242,500	242,500	140,676	58.01%	180,057	162.03%
Revenue without use of Fund Balance	242,500	242,500	2,961,595	1,221.28%	2,525,172	2,272.31%
Use of Fund Balance	2,492,325	2,787,325	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,734,825</b>	<b>\$ 3,029,825</b>	<b>\$ 2,961,595</b>	<b>97.75%</b>	<b>\$ 2,525,172</b>	<b>100.62%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 2,734,825	\$ 3,029,825	\$ 5,000	0.17%	\$ 1,098,009	43.75%
Appropriations without Contribution to Fund Balance	2,734,825	3,029,825	5,000	0.17%	1,098,009	43.75%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,734,825</b>	<b>\$ 3,029,825</b>	<b>\$ 5,000</b>	<b>0.17%</b>	<b>\$ 1,098,009</b>	<b>43.75%</b>
Projected Fund Balance December 31	\$ 6,822,704	\$ 6,822,704				
Fund Balance as of Report Date			\$ 9,779,299			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 230-E-911 Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
<b>Revenues:</b>						
Taxes	\$ -	\$ -	\$ 11,951	-	\$ 12,238	-
Charges for Services	24,344,400	24,344,400	18,474,918	75.89%	18,311,612	77.19%
Investment Income	1,104,500	1,104,500	1,190,755	107.81%	1,454,323	89.03%
Miscellaneous	-	-	47,632	-	29,162	-
Revenue without use of Fund Balance	25,448,900	25,448,900	19,725,255	77.51%	19,807,335	78.11%
Use of Fund Balance	5,415,021	5,415,021	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 30,863,921</b>	<b>\$ 30,863,921</b>	<b>\$ 19,725,255</b>	<b>63.91%</b>	<b>\$ 19,807,335</b>	<b>66.64%</b>
<b>Appropriations:</b>						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 22,868,111	83.85%	\$ 19,945,540	76.08%
Intergovernmental	2,942,036	3,282,998	2,206,525	67.21%	2,149,338	75.00%
<b>Non-Departmental:</b>						
Contingency	98,000	98,000	-	-	-	-
E-911	550,000	209,038	-	-	-	-
Total Non-Departmental	648,000	307,038	-	-	-	-
Appropriations without Contribution to Fund Balance	30,863,921	30,863,921	25,074,635	81.24%	22,094,878	74.34%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,863,921</b>	<b>\$ 30,863,921</b>	<b>\$ 25,074,635</b>	<b>81.24%</b>	<b>\$ 22,094,878</b>	<b>74.34%</b>
Projected Fund Balance December 31	\$ 40,670,130	\$ 40,670,130				
Fund Balance as of Report Date			\$ 35,320,749			

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 231-Tourism Fund

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 received 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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650				
<b>Revenues:</b>							
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 14,505,287	102.55%	\$ 12,314,070		87.71%
Charges for Services	1,000	1,000	-	-	-		-
Investment Income	802,000	802,000	822,611	102.57%	\$ 845,685		165.82%
Miscellaneous	45,119	45,119	-	-	-		-
Revenue without use of Fund Balance	14,992,301	14,992,301	15,327,898	102.24%	13,159,755		90.17%
Use of Fund Balance	3,725,640	3,725,640	-	-	-		-
<b>TOTAL REVENUES</b>	<b>\$ 18,717,941</b>	<b>\$ 18,717,941</b>	<b>\$ 15,327,898</b>	<b>81.89%</b>	<b>\$ 13,159,755</b>		<b>70.25%</b>
<b>Appropriations:</b>							
Arts, Culture, and Entertainment	\$ 300,000	\$ 300,000	\$ 300,000	100.00%	\$ 200,000		100.00%
Facility Debt	15,653,799	15,653,799	15,628,109	99.84%	15,607,058		99.52%
Tourism	2,764,142	2,764,142	2,622,459	94.87%	2,689,098		94.35%
Appropriations without Contribution to Fund Balance	18,717,941	18,717,941	18,550,568	99.11%	18,496,157		98.74%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 18,717,941</b>	<b>\$ 18,717,941</b>	<b>\$ 18,550,568</b>	<b>99.11%</b>	<b>\$ 18,496,157</b>		<b>98.74%</b>
Projected Fund Balance December 31	\$ 25,453,650	\$ 25,453,650					
Fund Balance as of Report Date			\$ 22,230,980				

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 232-Stadium Fund

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 onetime 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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
<b>Revenues:</b>						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 803,874	77.58%	\$ 1,032,810	93.13%
Intergovernmental Revenues	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	1,250,016	103.92%	1,347,663	107.05%
Investment Income	47,000	47,000	148,775	316.54%	143,334	246.28%
Revenue without use of Fund Balance	2,686,027	2,686,027	2,602,665	96.90%	2,923,807	103.46%
<b>TOTAL REVENUES</b>	<b>\$ 2,686,027</b>	<b>\$ 2,686,027</b>	<b>\$ 2,602,665</b>	<b>96.90%</b>	<b>\$ 2,923,807</b>	<b>103.46%</b>
<b>Appropriations:</b>						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 2,105,912	99.01%	\$ 2,202,864	98.98%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	2,105,912	99.01%	2,202,864	98.98%
Contribution to Fund Balance	559,159	559,159	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,686,027</b>	<b>\$ 2,686,027</b>	<b>\$ 2,105,912</b>	<b>78.40%</b>	<b>\$ 2,202,864</b>	<b>77.95%</b>
Projected Fund Balance December 31	\$ 4,903,628	\$ 4,903,628				
Fund Balance as of Report Date			\$ 5,400,380			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 233-Authority Imaging Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
<b>Revenues:</b>						
Charges for Services	\$ 868,093	\$ 868,093	\$ 576,456	66.40%	\$ 476,493	51.23%
Investment Income	74,640	74,640	43,626	58.45%	62,406	-
Revenue without use of Fund Balance	942,733	942,733	620,081	65.77%	538,899	57.94%
Use of Fund Balance	557,267	557,267	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 620,081</b>	<b>41.34%</b>	<b>\$ 538,899</b>	<b>35.93%</b>
<b>Appropriations:</b>						
Clerk of Court	\$ 1,500,000	\$ 1,500,000	\$ 103,050	6.87%	\$ 91,698	6.11%
Appropriations without Contribution to Fund Balance	1,500,000	1,500,000	103,050	6.87%	91,698	6.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 103,050</b>	<b>6.87%</b>	<b>\$ 91,698</b>	<b>6.11%</b>
Projected Fund Balance December 31	\$ 7,304,448	\$ 7,304,448				
Fund Balance as of Report Date			\$ 7,821,479			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 234-Juvenile Court Supervision Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
<b>Revenues:</b>						
Charges for Services	\$ 30,000	\$ 30,000	\$ 41,355	137.85%	\$ 50,881	169.60%
Revenue without use of Fund Balance	30,000	30,000	41,355	137.85%	50,881	169.60%
Use of Fund Balance	25,100	25,100	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 41,355</b>	<b>75.05%</b>	<b>\$ 50,881</b>	<b>92.34%</b>
<b>Appropriations:</b>						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 25,433	46.16%	\$ 38,040	69.04%
Appropriations without Contribution to Fund Balance	55,100	55,100	25,433	46.16%	38,040	69.04%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,100</b>	<b>\$ 55,100</b>	<b>\$ 25,433</b>	<b>46.16%</b>	<b>\$ 38,040</b>	<b>69.04%</b>
Projected Fund Balance December 31	\$ 302,508	\$ 302,508				
Fund Balance as of Report Date			\$ 318,431			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 235-Tree Bank Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008			
<b>Revenues:</b>						
Charges for Services	\$ 100,000	\$ 100,000	\$ 79,680	79.68%	\$ 351,636	175.82%
Investment Income	-	-	18,060	-	21,142	-
Revenue without use of Fund Balance	100,000	100,000	97,740	97.74%	372,778	186.39%
Use of Fund Balance	300,000	300,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 97,740</b>	<b>24.44%</b>	<b>\$ 372,778</b>	<b>130.80%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 400,000	\$ 400,000	\$ 198,999	49.75%	\$ 38,102	13.37%
Appropriations without Contribution to Fund Balance	400,000	400,000	198,999	49.75%	38,102	13.37%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 198,999</b>	<b>49.75%</b>	<b>\$ 38,102</b>	<b>13.37%</b>
Projected Fund Balance December 31	\$ 878,008	\$ 878,008				
Fund Balance as of Report Date			\$ 776,749			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 236-Opioid Remediation Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ -	\$ 810,137	-	\$ 3,538,471	-
Investment Income	-	-	220,617		138,785	-
Revenue without use of Fund Balance	-	-	1,030,754	-	3,677,256	-
Use of Fund Balance	-	269,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 269,000</b>	<b>\$ 1,030,754</b>	<b>383.18%</b>	<b>\$ 3,677,256</b>	<b>-</b>
<b>Appropriations:</b>						
Financial Services	\$ -	\$ 269,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	269,000	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 269,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Fund Balance as of Report Date			\$ 6,888,624			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 250-Sheriff Special Justice Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 386,977	\$ 677,745	175.14%	\$ 159,306	69.22%
Revenue without use of Fund Balance	\$ -	\$ 386,977	\$ 677,745	175.14%	\$ 159,306	69.22%
Use of Fund Balance	\$ 350,000	\$ 350,000	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 350,000</b>	<b>\$ 736,977</b>	<b>\$ 677,745</b>	<b>91.96%</b>	<b>\$ 159,306</b>	<b>27.46%</b>
<b>Appropriations:</b>						
Sheriff	\$ 350,000	\$ 736,977	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	\$ 350,000	\$ 736,977	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 350,000</b>	<b>\$ 736,977</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 742,174	\$ 742,174				
Fund Balance as of Report Date			\$ 1,419,919			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 251-Sheriff Special Treasury Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 213,253	\$ 213,253	\$ 213,253			
<b>Revenues:</b>						
Other Financing Sources	\$ -	\$ -	\$ 17,000	-	\$ 22,951	-
Revenue without use of Fund Balance	-	-	17,000	-	22,951	-
Use of Fund Balance	75,000	75,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 17,000</b>	<b>22.67%</b>	<b>\$ 22,951</b>	<b>30.60%</b>
<b>Appropriations:</b>						
Sheriff	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	-
Appropriations without Contribution to Fund Balance	75,000	75,000	200	0.27%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 200</b>	<b>0.27%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 213,253	\$ 213,253				
Fund Balance as of Report Date			\$ 230,053			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 252-Sheriff Special State Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 366,666	\$ 366,666	\$ 366,666			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 411,301	\$ 411,302	100.00%	\$ 235,822	100.00%
Investment Income	-	-	14,124	-	6,870	-
Revenue without use of Fund Balance	-	411,301	425,426	103.43%	242,692	102.91%
Use of Fund Balance	70,000	70,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 70,000</b>	<b>\$ 481,301</b>	<b>\$ 425,426</b>	<b>88.39%</b>	<b>\$ 242,692</b>	<b>79.36%</b>
<b>Appropriations:</b>						
Sheriff	\$ 70,000	\$ 481,301	\$ 77,598	16.12%	\$ 6,303	2.06%
Appropriations without Contribution to Fund Balance	70,000	481,301	77,598	16.12%	6,303	2.06%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,000</b>	<b>\$ 481,301</b>	<b>\$ 77,598</b>	<b>16.12%</b>	<b>\$ 6,303</b>	<b>2.06%</b>
Projected Fund Balance December 31	\$ 366,666	\$ 366,666				
Fund Balance as of Report Date			\$ 714,493			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 253-Police Special Justice Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 167,710	\$ 167,710	100.00%	\$ 153,139	100.00%
Investment Income	\$ -	\$ -	\$ 6,780	-	\$ -	-
Revenue without use of Fund Balance	\$ -	\$ 167,710	\$ 174,490	104.04%	\$ 153,139	100.00%
Use of Fund Balance	\$ 334,131	\$ 166,421	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 334,131</b>	<b>\$ 334,131</b>	<b>\$ 174,490</b>	<b>52.22%</b>	<b>\$ 153,139</b>	<b>55.06%</b>
<b>Appropriations:</b>						
Police Services	\$ 334,131	\$ 334,131	\$ -	-	\$ 84,793	30.49%
Appropriations without Contribution to Fund Balance	\$ 334,131	\$ 334,131	\$ -	-	\$ 84,793	30.49%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 334,131</b>	<b>\$ 334,131</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 84,793</b>	<b>30.49%</b>
Projected Fund Balance December 31	\$ 1,139,587	\$ 1,139,587				
Fund Balance as of Report Date			\$ 1,314,077			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 254-Police Special State Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 141,449	\$ 142,525	100.76%	\$ 345,553	100.13%
Investment Income	\$ -	\$ -	\$ 7,616	-	\$ -	-
Revenue without use of Fund Balance	\$ -	\$ 141,449	\$ 150,140	106.14%	\$ 345,553	100.13%
Use of Fund Balance	\$ 140,700	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 140,700</b>	<b>\$ 141,449</b>	<b>\$ 150,140</b>	<b>106.14%</b>	<b>\$ 345,553</b>	<b>100.13%</b>
<b>Appropriations:</b>						
Police Services	\$ 140,700	\$ 140,700	\$ 41,055	29.18%	\$ 35,906	37.80%
Appropriations without Contribution to Fund Balance	\$ 140,700	\$ 140,700	\$ 41,055	29.18%	\$ 35,906	37.80%
Contribution to Fund Balance	\$ -	\$ 749	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,700</b>	<b>\$ 141,449</b>	<b>\$ 41,055</b>	<b>29.02%</b>	<b>\$ 35,906</b>	<b>10.40%</b>
Projected Fund Balance December 31	\$ 1,277,972	\$ 1,277,972				
Fund Balance as of Report Date			\$ 1,387,058			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 255-Crime Victims Assistance Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450			
<b>Revenues:</b>						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 557,754	95.97%	\$ 530,196	90.71%
Investment Income	-	-	10,161	-	4,784	-
Miscellaneous	-	-	3,042	-	1,777	-
Revenue without use of Fund Balance	581,185	581,185	570,957	98.24%	536,756	91.84%
Use of Fund Balance	223,931	223,931	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 805,116</b>	<b>\$ 805,116</b>	<b>\$ 570,957</b>	<b>70.92%</b>	<b>\$ 536,756</b>	<b>71.89%</b>
<b>Appropriations:</b>						
District Attorney	\$ 375,788	\$ 375,788	\$ 325,244	86.55%	\$ 320,177	87.68%
Solicitor General	419,328	419,328	273,443	65.21%	261,080	70.28%
<b>Non-Departmental:</b>						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Contribution to Fund Balance	805,116	805,116	598,687	74.36%	581,257	77.85%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 805,116</b>	<b>\$ 805,116</b>	<b>\$ 598,687</b>	<b>74.36%</b>	<b>\$ 581,257</b>	<b>77.85%</b>
Projected Fund Balance December 31	\$ 450,450	\$ 450,450				
Fund Balance as of Report Date			\$ 422,721			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 256-DA Federal Justice Asset Sharing Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 174,983	\$ 174,983	\$ 174,983			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 19,307	100.00%
Revenue without use of Fund Balance	-	-	-	-	19,307	100.00%
Use of Fund Balance	83,792	83,792	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 83,792</b>	<b>\$ 83,792</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 19,307</b>	<b>12.51%</b>
<b>Appropriations:</b>						
District Attorney	\$ 83,792	\$ 83,792	\$ -	-	\$ 46,698	30.26%
Appropriations without Contribution to Fund Balance	83,792	83,792	-	-	46,698	30.26%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 83,792</b>	<b>\$ 83,792</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 46,698</b>	<b>30.26%</b>
Projected Fund Balance December 31	\$ 174,983	\$ 174,983				
Fund Balance as of Report Date			\$ 174,983			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 257-DA Federal Treasury Asset Sharing Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 50,434	\$ 50,434	\$ 50,434			
<b>Revenues:</b>						
Use of Fund Balance	\$ 38,000	\$ 38,000	\$ -	- \$ -	- \$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ -</b>	<b>- \$ -</b>	<b>- \$ -</b>	<b>-</b>
<b>Appropriations:</b>						
District Attorney	\$ 38,000	\$ 38,000	\$ 130	0.34%	\$ 2,538	16.95%
Appropriations without Contribution to Fund Balance	38,000	38,000	130	0.34%	2,538	16.95%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 130</b>	<b>0.34%</b>	<b>\$ 2,538</b>	<b>16.95%</b>
Projected Fund Balance December 31	\$ 50,434	\$ 50,434				
Fund Balance as of Report Date			\$ 50,304			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 258-DA Special State Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 62,908	\$ 62,908	\$ 62,908			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 84,119	\$ 84,120	100.00%	\$ 59,072	100.53%
Revenue without use of Fund Balance	\$ -	\$ 84,119	\$ 84,120	100.00%	\$ 59,072	100.53%
Use of Fund Balance	\$ 31,718	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 31,718</b>	<b>\$ 84,119</b>	<b>\$ 84,120</b>	<b>100.00%</b>	<b>\$ 59,072</b>	<b>100.53%</b>
<b>Appropriations:</b>						
District Attorney	\$ 31,718	\$ 31,718	\$ 1,479	4.66%	\$ 100	1.08%
Appropriations without Contribution to Fund Balance	\$ 31,718	\$ 31,718	\$ 1,479	4.66%	\$ 100	1.08%
Contribution to Fund Balance	\$ -	\$ 52,401	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,718</b>	<b>\$ 84,119</b>	<b>\$ 1,479</b>	<b>1.76%</b>	<b>\$ 100</b>	<b>0.17%</b>
Projected Fund Balance December 31	\$ 62,908	\$ 62,908				
Fund Balance as of Report Date			\$ 145,549			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 265-Corrections Inmate Welfare Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989			
<b>Revenues:</b>						
Miscellaneous	\$ 146,700	\$ 146,700	\$ 124,441	84.83%	\$ 142,968	117.19%
Revenue without use of Fund Balance	146,700	146,700	124,441	84.83%	142,968	117.19%
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 146,700</b>	<b>\$ 146,700</b>	<b>\$ 124,441</b>	<b>84.83%</b>	<b>\$ 142,968</b>	<b>113.22%</b>
<b>Appropriations:</b>						
Corrections	\$ 115,640	\$ 115,640	\$ 86,057	74.42%	\$ 96,233	76.21%
Appropriations without Contribution to Fund Balance	115,640	115,640	86,057	74.42%	96,233	76.21%
Contribution to Fund Balance	31,060	31,060	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 146,700</b>	<b>\$ 146,700</b>	<b>\$ 86,057</b>	<b>58.66%</b>	<b>\$ 96,233</b>	<b>76.21%</b>
Projected Fund Balance December 31	\$ 441,989	\$ 441,989				
Fund Balance as of Report Date			\$ 480,373			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 266-Sheriff Inmate Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
<b>Revenues:</b>						
Investment Income	\$ 157,500	\$ 157,500	\$ 193,690	122.98%	\$ 169,864	111.87%
Miscellaneous	1,568,000	1,568,000	730,136	46.56%	887,566	77.00%
Revenue without use of Fund Balance	1,725,500	1,725,500	923,826	53.54%	1,057,429	81.06%
<b>TOTAL REVENUES</b>	<b>\$ 1,725,500</b>	<b>\$ 1,725,500</b>	<b>\$ 923,826</b>	<b>53.54%</b>	<b>\$ 1,057,429</b>	<b>81.06%</b>
<b>Appropriations:</b>						
Sheriff	\$ 696,350	\$ 696,350	\$ 394,954	56.72%	\$ 587,188	86.95%
Appropriations without Contribution to Fund Balance	696,350	696,350	394,954	56.72%	587,188	86.95%
Contribution to Fund Balance	1,029,150	1,029,150	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,725,500</b>	<b>\$ 1,725,500</b>	<b>\$ 394,954</b>	<b>22.89%</b>	<b>\$ 587,188</b>	<b>45.01%</b>
Projected Fund Balance December 31	\$ 5,132,086	\$ 5,132,086				
Fund Balance as of Report Date			\$ 5,660,958			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 425-The Exchange at Gwinnett TAD Debt Service Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
<b>Revenues:</b>						
Investment Income	\$ -	\$ -	\$ 178,827	-	\$ 183,514	-
Other Financing Sources	\$ 2,726,525	\$ 2,726,525	\$ -	-	\$ 1,092,186	43.66%
Revenue without use of Fund Balance	\$ 2,726,525	\$ 2,726,525	\$ 178,827	6.56%	\$ 1,275,700	51.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,726,525</b>	<b>\$ 2,726,525</b>	<b>\$ 178,827</b>	<b>6.56%</b>	<b>\$ 1,275,700</b>	<b>51.00%</b>
<b>Appropriations:</b>						
Debt Service	\$ 2,726,525	\$ 2,726,525	\$ 1,475,763	54.13%	\$ 1,250,763	50.00%
Appropriations without Contribution to Fund Balance	\$ 2,726,525	\$ 2,726,525	\$ 1,475,763	54.13%	\$ 1,250,763	50.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,726,525</b>	<b>\$ 2,726,525</b>	<b>\$ 1,475,763</b>	<b>54.13%</b>	<b>\$ 1,250,763</b>	<b>50.00%</b>
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Fund Balance as of Report Date			\$ 288,531			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 501-Water and Sewer Operating Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 186,086,605	\$ 186,086,605	\$ 186,086,605			
<b>Revenues:</b>						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 375,057,845	87.09%	\$ 371,440,280	90.48%
Investment Income	5,289,500	5,289,500	5,940,523	112.31%	5,302,592	127.24%
Contributions and Donations	30,227,414	30,227,414	23,849,398	78.90%	26,890,424	91.20%
Miscellaneous	-	-	4,071,531	-	546,008	-
Other Financing Sources	-	-	-	-	224,999	-
Revenue without use of Net Position	466,158,282	466,158,282	408,919,297	87.72%	404,404,303	91.05%
Use of Net Position	24,731,301	24,731,301	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 490,889,583</b>	<b>\$ 490,889,583</b>	<b>\$ 408,919,297</b>	<b>83.30%</b>	<b>\$ 404,404,303</b>	<b>83.97%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 1,427,458	72.18%	\$ 910,227	70.84%
Water Resources*	488,045,859	488,045,859	424,208,520	86.92%	421,348,465	87.85%
<b>Non-Departmental:</b>						
Contingency	616,000	616,000	-	-	-	-
Water Resources	250,000	250,000	-	-	-	-
Total Non-Departmental	866,000	866,000	-	-	-	-
Appropriations without Working Capital Reserve	490,889,583	490,889,583	425,635,978	86.71%	422,258,692	87.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 490,889,583</b>	<b>\$ 490,889,583</b>	<b>\$ 425,635,978</b>	<b>86.71%</b>	<b>\$ 422,258,692</b>	<b>87.68%</b>
Projected Net Position December 31	\$ 186,086,605	\$ 186,086,605				
Net Position as of Report Date			\$ 169,369,925			

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

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 550-Stormwater Operating Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Net Position January 1	\$ 19,359,909	\$ 19,359,909	\$ 19,359,909				
<b>Revenues:</b>							
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 30,553,681	96.84%	\$ 30,604,896	97.49%	
Investment Income	541,000	541,000	437,664	80.90%	529,125	275.59%	
Miscellaneous	-	-	28,888	-	16,398	-	
Revenue without use of Net Position	32,091,187	32,091,187	31,020,233	96.66%	31,150,419	98.63%	
Use of Net Position	3,071,110	3,071,110	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 35,162,297</b>	<b>\$ 35,162,297</b>	<b>\$ 31,020,233</b>	<b>88.22%</b>	<b>\$ 31,150,419</b>	<b>98.63%</b>	
<b>Appropriations:</b>							
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 1,366,040	86.73%	\$ 1,369,068	68.05%	
Water Resources*	33,407,313	33,407,313	28,784,939	86.16%	23,455,038	80.98%	
Non-Departmental:							
Contingency	67,000	67,000	-	-	-	-	
Stormwater	113,000	113,000	-	-	-	-	
<b>Total Non-Departmental</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Appropriations without Working Capital Reserve	35,162,297	35,162,297	30,150,979	85.75%	24,824,106	79.75%	
Working Capital Reserve	-	-	-	-	-	-	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 35,162,297</b>	<b>\$ 35,162,297</b>	<b>\$ 30,150,979</b>	<b>85.75%</b>	<b>\$ 24,824,106</b>	<b>78.60%</b>	
Projected Net Position December 31	\$ 19,359,909	\$ 19,359,909					
Net Position as of Report Date			\$ 20,229,163				

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

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 560-Solid Waste Operating Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594				
<b>Revenues:</b>							
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,497,937	124.83%	\$ 1,142,704	120.28%	
Charges for Services	58,784,029	58,784,029	54,367,962	92.49%	50,635,694	91.49%	
Investment Income	1,782,000	1,782,000	2,132,010	119.64%	2,285,163	143.36%	
Miscellaneous	100	100	26,489	26,489.38%	8,172	8,172.31%	
Revenue without use of Net Position	61,766,129	61,766,129	58,024,397	93.94%	54,071,734	93.41%	
Use of Net Position	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 61,766,129</b>	<b>\$ 61,766,129</b>	<b>\$ 58,024,397</b>	<b>93.94%</b>	<b>\$ 54,071,734</b>	<b>89.73%</b>	
<b>Appropriations:</b>							
Support Services*	\$ 61,176,797	\$ 61,176,797	\$ 50,529,354	82.60%	\$ 49,535,474	82.26%	
Non-Departmental:							
Contingency	10,000	10,000	-	-	-	-	
Solid Waste	33,032	33,032	30,279	91.67%	30,279	91.67%	
Total Non-Departmental	43,032	43,032	30,279	70.36%	30,279	70.36%	
Appropriations without Working Capital Reserve	61,219,829	61,219,829	50,559,634	82.59%	49,565,753	82.25%	
Working Capital Reserve	546,300	546,300	-	-	-	-	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,766,129</b>	<b>\$ 61,766,129</b>	<b>\$ 50,559,634</b>	<b>81.86%</b>	<b>\$ 49,565,753</b>	<b>82.25%</b>	
Projected Net Position December 31	\$ 23,916,594	\$ 23,916,594					
Net Position as of Report Date			\$ 31,381,358				

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

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 570-Airport Operating Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913				
<b>Revenues:</b>							
Charges for Services	\$ 155,000	\$ 155,000	\$ 191,984	123.86%	\$ 165,839	110.56%	
Investment Income	64,000	64,000	43,451	67.89%	57,060	110.88%	
Miscellaneous	1,200,000	1,200,000	1,570,788	130.90%	1,225,158	125.64%	
Other Financing Sources	116,750	116,750	107,021	91.67%	22,917	91.67%	
Revenue without use of Net Position	1,535,750	1,535,750	1,913,245	124.58%	1,470,974	122.42%	
Use of Net Position	480,579	480,579	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 2,016,329</b>	<b>\$ 2,016,329</b>	<b>\$ 1,913,245</b>	<b>94.89%</b>	<b>\$ 1,470,974</b>	<b>75.58%</b>	
<b>Appropriations:</b>							
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 1,741,448	86.84%	\$ 1,693,997	87.53%	
Non-Departmental:							
Contingency	11,000	11,000	-	-	-	-	
Total Non-Departmental	11,000	11,000	-	-	-	-	
Appropriations without Working Capital Reserve	2,016,329	2,016,329	1,741,448	86.37%	1,693,997	87.04%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,016,329</b>	<b>\$ 2,016,329</b>	<b>\$ 1,741,448</b>	<b>86.37%</b>	<b>\$ 1,693,997</b>	<b>87.04%</b>	
Projected Net Position December 31	\$ 933,913	\$ 933,913					
Net Position as of Report Date			\$ 1,105,710				

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

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 572-Local Transit Operating Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 10,941,006	\$ 10,941,006	\$ 10,941,006			
<b>Revenues:</b>						
Intergovernmental Revenues	\$ -	\$ -	\$ 306,274	-	\$ -	-
Charges for Services	\$ 2,100,000	\$ 2,100,000	\$ 1,820,187	86.68%	\$ 2,091,377	91.22%
Investment Income	\$ 540,500	\$ 540,500	\$ 425,884	78.79%	\$ 545,692	92.80%
Miscellaneous	\$ -	\$ -	\$ 71,832	-	\$ 20,966	-
Other Financing Sources	\$ 14,800,000	\$ 14,800,000	\$ 13,566,667	91.67%	\$ 16,135,167	91.67%
Revenue without use of Net Position	\$ 17,440,500	\$ 17,440,500	\$ 16,190,844	92.83%	\$ 18,793,201	91.75%
Use of Net Position	\$ 6,313,066	\$ 6,313,066	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 23,753,566</b>	<b>\$ 23,753,566</b>	<b>\$ 16,190,844</b>	<b>68.16%</b>	<b>\$ 18,793,201</b>	<b>64.47%</b>
<b>Appropriations:</b>						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 18,030,189	75.95%	\$ 17,846,249	61.25%
<b>Non-Departmental:</b>						
Contingency	\$ 13,000	\$ 13,000	\$ -	-	\$ -	-
Total Non-Departmental	\$ 13,000	\$ 13,000	\$ -	-	\$ -	-
Appropriations without Working Capital Reserve	\$ 23,753,566	\$ 23,753,566	\$ 18,030,189	75.91%	\$ 17,846,249	61.22%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,753,566</b>	<b>\$ 23,753,566</b>	<b>\$ 18,030,189</b>	<b>75.91%</b>	<b>\$ 17,846,249</b>	<b>61.22%</b>
Projected Net Position December 31	\$ 10,941,006	\$ 10,941,006				
Net Position as of Report Date			\$ 9,101,662			

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

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 580-Economic Development Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937				
<b>Revenues:</b>							
Investment Income	\$ 189,000	\$ 189,000	\$ 160,937	85.15%	\$ 216,455	115.09%	
Miscellaneous	3,700,000	3,700,000	1,068,758	28.89%	2,203,838	62.03%	
Other Financing Sources	7,043,703	18,588,703	18,588,703	100.00%	-	-	
Revenue without use of Net Position	10,932,703	22,477,703	19,818,397	88.17%	2,420,293	32.09%	
Use of Net Position	1,089,929	1,089,929	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 12,022,632</b>	<b>\$ 23,567,632</b>	<b>\$ 19,818,397</b>	<b>84.09%</b>	<b>\$ 2,420,293</b>	<b>24.80%</b>	
<b>Appropriations:</b>							
Planning and Development	\$ 11,359,855	\$ 22,904,855	\$ 18,488,436	80.72%	\$ 6,084,280	66.74%	
<b>Non-Departmental:</b>							
Miscellaneous Economic Development	662,777	662,777	503,576	75.98%	254,211	39.46%	
Total Non-Departmental	662,777	662,777	503,576	75.98%	254,211	39.46%	
Appropriations without Working Capital Reserve	12,022,632	23,567,632	18,992,012	80.59%	6,338,491	64.94%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,022,632</b>	<b>\$ 23,567,632</b>	<b>\$ 18,992,012</b>	<b>80.59%</b>	<b>\$ 6,338,491</b>	<b>64.94%</b>	
Projected Net Position December 31	\$ 14,410,937	\$ 14,410,937					
Net Position as of Report Date			\$ 15,237,322				

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 601-Administrative Support

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Net Position January 1	\$ 31,811,824	\$ 31,811,824	\$ 31,811,824				
<b>Revenues:</b>							
Charges for Services	\$ 153,338,910	\$ 153,338,910	\$ 123,260,416	80.38%	\$ 112,091,502	79.98%	
Investment Income	715,500	715,500	937,889	131.08%	1,293,865	428.28%	
Miscellaneous	387,796	387,796	1,014,730	261.67%	671,557	191.64%	
Other Financing Sources	-	-	1,520	-	-	-	
Revenue without use of Net Position	<u>154,442,206</u>	<u>154,442,206</u>	<u>125,214,554</u>	81.08%	<u>114,056,924</u>	81.01%	
<b>TOTAL REVENUES</b>	<b><u>\$ 154,442,206</u></b>	<b><u>\$ 154,442,206</u></b>	<b><u>\$ 125,214,554</u></b>	<b>81.08%</b>	<b><u>\$ 114,056,924</u></b>	<b>81.01%</b>	
<b>Appropriations:</b>							
Communications	\$ 9,796,595	\$ 9,796,595	\$ 7,309,443	74.61%	\$ 6,982,826	78.18%	
County Administration	9,699,092	9,699,092	6,647,464	68.54%	5,536,434	80.01%	
Financial Services	12,445,471	12,445,471	10,492,194	84.31%	9,844,866	85.95%	
Law	5,413,726	6,213,726	5,048,017	81.24%	4,142,570	86.75%	
Human Resource	9,705,970	9,705,970	7,501,144	77.28%	5,798,626	66.34%	
Information Technology Services	79,657,699	78,901,410	58,866,462	74.61%	54,114,182	72.66%	
Support Services	25,790,653	25,790,653	20,124,662	78.03%	19,598,273	82.14%	
<b>Non-Departmental:</b>							
Contingency	1,933,000	1,633,000	-	-	-	-	
<b>Total Non-Departmental</b>	<b><u>1,933,000</u></b>	<b><u>1,633,000</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Appropriations without Working Capital Reserve	154,442,206	154,185,917	115,989,386	75.23%	106,017,777	75.30%	
Working Capital Reserve	-	256,289	-	-	-	-	
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 154,442,206</u></b>	<b><u>\$ 154,442,206</u></b>	<b><u>\$ 115,989,386</u></b>	<b>75.10%</b>	<b><u>\$ 106,017,777</u></b>	<b>75.30%</b>	
Projected Net Position December 31	\$ 31,811,824	\$ 31,811,824					
Net Position as of Report Date			\$ 41,036,992				

Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 605-Group Self-Insurance

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 56,083,886	\$ 56,083,886	\$ 56,083,886			
<b>Revenues:</b>						
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 87,213,941	92.42%	\$ 73,837,035	92.73%
Investment Income	1,940,000	1,940,000	1,908,987	98.40%	1,977,121	175.15%
Miscellaneous	-	-	525,150	-	487,315	-
Revenue without use of Net Position	96,305,909	96,305,909	89,648,077	93.09%	76,301,471	94.49%
Use of Net Position	2,776,745	2,776,745	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 99,082,654</b>	<b>\$ 99,082,654</b>	<b>\$ 89,648,077</b>	<b>90.48%</b>	<b>\$ 76,301,471</b>	<b>91.51%</b>
<b>Appropriations:</b>						
Human Resource	\$ 99,068,654	\$ 99,068,654	\$ 96,240,925	97.15%	\$ 74,835,452	89.76%
<b>Non-Departmental:</b>						
Contingency	14,000	14,000	-	-	-	-
Total Non-Departmental	14,000	14,000	-	-	-	-
Appropriations without Working Capital Reserve	99,082,654	99,082,654	96,240,925	97.13%	74,835,452	89.75%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 99,082,654</b>	<b>\$ 99,082,654</b>	<b>\$ 96,240,925</b>	<b>97.13%</b>	<b>\$ 74,835,452</b>	<b>89.75%</b>
Projected Net Position December 31	\$ 56,083,886	\$ 56,083,886				
Net Position as of Report Date			\$ 49,491,039			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 610-Fleet Management

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Net Position January 1	\$ 9,967,648	\$ 9,967,648	\$ 9,967,648				
<b>Revenues:</b>							
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 16,981,728	110.83%	\$ 14,002,962	127.18%	
Investment Income	245,500	245,500	358,272	145.94%	317,964	121.72%	
Miscellaneous	343,500	343,500	516,636	150.40%	510,074	184.14%	
Other Financing Sources	15,000	15,000	41,772	278.48%	34,822	-	
Revenue without use of Net Position	15,926,679	15,926,679	17,898,408	112.38%	14,865,822	128.72%	
Use of Net Position	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 15,926,679</b>	<b>\$ 15,926,679</b>	<b>\$ 17,898,408</b>	<b>112.38%</b>	<b>\$ 14,865,822</b>	<b>108.18%</b>	
<b>Appropriations:</b>							
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 11,477,280	84.86%	\$ 11,320,344	88.97%	
Non-Departmental:							
Contingency	36,000	36,000	-	-	-	-	
Fleet Management	2,211,878	2,211,878	2,026,555	91.62%	904,220	91.67%	
<b>Total Non-Departmental</b>	<b>2,247,878</b>	<b>2,247,878</b>	<b>2,026,555</b>	<b>90.15%</b>	<b>904,220</b>	<b>88.87%</b>	
Appropriations without Working Capital Reserve	15,773,154	15,773,154	13,503,835	85.61%	12,224,564	88.96%	
Working Capital Reserve	153,525	153,525	-	-	-	-	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,926,679</b>	<b>\$ 15,926,679</b>	<b>\$ 13,503,835</b>	<b>84.79%</b>	<b>\$ 12,224,564</b>	<b>88.96%</b>	
Projected Net Position December 31	\$ 9,967,648	\$ 9,967,648					
Net Position as of Report Date			\$ 14,362,222				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 611-Risk Management

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 5,239,159	\$ 5,239,159	\$ 5,239,159			
<b>Revenues:</b>						
Charges for Services	\$ 16,013,362	\$ 16,013,362	\$ 14,678,914	91.67%	\$ 14,208,687	91.67%
Investment Income	98,500	98,500	460,164	467.17%	337,202	289.69%
Miscellaneous	270,000	270,000	314,090	116.33%	475,444	594.30%
Revenue without use of Net Position	16,381,862	16,381,862	15,453,168	94.33%	15,021,332	95.70%
Use of Net Position	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 16,381,862</b>	<b>\$ 16,381,862</b>	<b>\$ 15,453,168</b>	<b>94.33%</b>	<b>\$ 15,021,332</b>	<b>95.66%</b>
<b>Appropriations:</b>						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 9,291,780	59.39%	\$ 10,268,166	66.52%
<b>Non-Departmental:</b>						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	15,654,980	15,654,980	9,291,780	59.35%	10,268,166	66.47%
Working Capital Reserve	726,882	726,882	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,381,862</b>	<b>\$ 16,381,862</b>	<b>\$ 9,291,780</b>	<b>56.72%</b>	<b>\$ 10,268,166</b>	<b>65.39%</b>
Projected Net Position December 31	\$ 5,239,159	\$ 5,239,159				
Net Position as of Report Date			\$ 11,400,547			

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 612-Workers Compensation Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget	
Net Position January 1	\$ 11,103,126	\$ 11,103,126	\$ 11,103,126				
<b>Revenues:</b>							
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 2,751,023	91.67%	\$ 3,208,800	91.67%	
Investment Income	574,500	574,500	554,409	96.50%	611,904	131.70%	
Miscellaneous	-	-	-	-	46,857	-	
Revenue without use of Net Position	3,575,616	3,575,616	3,305,432	92.44%	3,867,562	97.54%	
Use of Net Position	2,350,468	2,350,468	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 5,926,084</b>	<b>\$ 5,926,084</b>	<b>\$ 3,305,432</b>	<b>55.78%</b>	<b>\$ 3,867,562</b>	<b>65.71%</b>	
<b>Appropriations:</b>							
Human Resource	\$ 5,916,084	\$ 5,916,084	\$ 3,373,266	57.02%	\$ 3,224,185	54.88%	
<b>Non-Departmental:</b>							
Contingency	10,000	10,000	-	-	-	-	
Total Non-Departmental	10,000	10,000	-	-	-	-	
Appropriations without Working Capital Reserve	5,926,084	5,926,084	3,373,266	56.92%	3,224,185	54.78%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,926,084</b>	<b>\$ 5,926,084</b>	<b>\$ 3,373,266</b>	<b>56.92%</b>	<b>\$ 3,224,185</b>	<b>54.78%</b>	
Projected Net Position December 31	\$ 11,103,126	\$ 11,103,126					
Net Position as of Report Date			\$ 11,035,291				

# YTD FINANCIAL REPORT 2025 | GWINNETT COUNTY

## 613-Auto Liability Fund

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 November 2025	Actuals YTD as of November 2025	% Actual to Current Budget	Actuals YTD as of November 2024	% Actual to November 2024 Budget
Net Position January 1	\$ 3,857,131	\$ 3,857,131	\$ 3,857,131			
<b>Revenues:</b>						
Charges for Services	\$ 4,501,101	\$ 4,501,101	\$ 4,126,009	91.67%	\$ 4,125,779	91.67%
Investment Income	212,000	212,000	323,981	152.82%	347,613	181.99%
Revenue without use of Net Position	4,713,101	4,713,101	4,449,990	94.42%	4,473,392	95.34%
<b>TOTAL REVENUES</b>	<b>\$ 4,713,101</b>	<b>\$ 4,713,101</b>	<b>\$ 4,449,990</b>	<b>94.42%</b>	<b>\$ 4,473,392</b>	<b>95.34%</b>
<b>Appropriations:</b>						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 2,779,858	73.68%	\$ 3,151,992	80.23%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	2,779,858	73.68%	3,151,992	80.23%
Working Capital Reserve	940,151	940,151	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,713,101</b>	<b>\$ 4,713,101</b>	<b>\$ 2,779,858</b>	<b>58.98%</b>	<b>\$ 3,151,992</b>	<b>67.18%</b>
Projected Net Position December 31	\$ 3,857,131	\$ 3,857,131				
Net Position as of Report Date			\$ 5,527,262			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 11/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (101)</b>						
Contributions and Donations	108,650	113,650	5,000	GCID 20251029 Approval to accept a \$5,000 donation from Molina Healthcare. This donation will be used to enhance Live Healthy Gwinnett's programming and initiatives across nutrition, mental health, food access and community partnerships.	-	5,000
				Total: Contributions and Donations	-	5,000
<b>Total: General Fund</b>			<b>5,000</b>		<b>-</b>	<b>5,000</b>
<b>Fire and EMS District Fund (202)</b>						
Intergovernmental	-	58,739	58,739	GCID 20250432 Approval/authorization to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$58,739.47. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	58,739
				Total: Intergovernmental	-	58,739
<b>Total: Fire and EMS District Fund</b>			<b>58,739</b>		<b>-</b>	<b>58,739</b>
<b>Police Services District Fund (206)</b>						
Fines and Forfeitures	10,413,542	8,113,542	(2,300,000)	GCID 20250932 of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(2,300,000)
				Total: Fines and Forfeitures	-	(2,300,000)
Miscellaneous	459,063	460,813	1,750	GCID 20250378 for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville, Tax Parcel No.R4348 098. Subject to approval as to form by the Law Department.	-	1,750
				Total: Miscellaneous	-	1,750
Use of Fund Balance	8,457,572	10,755,822	2,298,250	GCID 20250932 of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,300,000
				GCID 20250378 for the Chairwoman to execute a Second Amendment to the Tall Structure Lease Agreement with New Cingular Wireless PCS, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville, Tax Parcel No.R4348 098. Subject to approval as to form by the Law Department.	-	(1,750)
				Total: Use of Fund Balance	-	2,298,250
<b>Total: Police Services District Fund</b>			<b>-</b>		<b>-</b>	<b>-</b>

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (207)</b>						
Charges for Services	9,600,000	9,629,076	29,076	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				GCID 20250492 approval of incorporation of Autumn Crest and Cedar Drive (Old Peachtree Road to Pine Stream Drive) into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,641
				Total: Charges for Services	-	29,076
<b>Total: Street Lighting Fund</b>			<b>29,076</b>		<b>-</b>	<b>29,076</b>
<b>The Exchange at Gwinnett TAD Fund (220)</b>						
Use of Fund Balance	2,492,325	2,787,325	295,000	GCID 20250932 of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	295,000
				Total: Use of Fund Balance	-	295,000
<b>Total: The Exchange at Gwinnett TAD Fund</b>			<b>295,000</b>		<b>-</b>	<b>295,000</b>
<b>Opioid Remediation Fund (236)</b>						
Use of Fund Balance	-	269,000	269,000	GCID 20250939 OS014-25, provision of management consulting services for the Gwinnett County Opioid Abatement Advisory Committee, to Ernst & Young, LLP, using a competitively procured State of Georgia contract, amount not to exceed \$269,000.00	-	269,000
				Total: Use of Fund Balance	-	269,000
<b>Total: Opioid Remediation Fund</b>			<b>269,000</b>		<b>-</b>	<b>269,000</b>

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (250)</b>						
Fines and Forfeitures	-	386,977	386,977	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	185,631
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	45,037
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	5,296
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	30,170
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	61,897
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	9,381
				Total: Fines and Forfeitures	-	386,977
<b>Total: Sheriff Special Justice Fund</b>		386,977			-	386,977
<b>Sheriff Special State Fund (252)</b>						
Fines and Forfeitures	-	411,301	411,301	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	510
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	42,112
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	65,131
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	150,854
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	150,853
				Total: Fines and Forfeitures	-	411,301
<b>Total: Sheriff Special State Fund</b>		411,301			-	411,301

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special Justice Fund (253)</b>						
Fines and Forfeitures	-	167,710	167,710	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	3,052
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	49,295
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	29,401
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	1,693
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	50,734
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	4,560
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	7,216
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	2,144
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	19,615	19,615
				Total: Fines and Forfeitures	19,615	167,710

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special Justice Fund (253) contd.</b>						
Use of Fund Balance	334,131	166,421	(167,710)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(3,052)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	(49,295)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	(29,401)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	(1,693)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	(50,734)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	(4,560)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	(7,216)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	(2,144)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	(19,615)	(19,615)
				Total: Use of Fund Balance	(19,615)	(167,710)
<i>Total: Police Justice Fund</i>			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (254)</b>						
Fines and Forfeitures	-	141,449	141,449	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	13,361
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	3,162
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	100
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	28,065
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	2,100
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	31,446
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	9,374
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	12,119
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	19,294
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	22,428	22,428
				Total: Fines and Forfeitures	22,428	141,449

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (254) contd.</b>						
Use of Fund Balance	140,700	-	(140,700)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	(13,361)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2025	-	(3,162)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	(100)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2025	-	(30,165)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	(31,446)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	(9,374)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - August 2025	-	(12,119)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	(19,294)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	(21,679)	(21,679)
				Total: Use of Fund Balance	(21,679)	(140,700)
<b>Total: Police Special State Fund</b>		749			749	749

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>DA Special State Fund (258)</b>						
Fines and Forfeitures	-	84,119	84,119	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	8,864
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-February 2025	-	4,034
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-March 2025	-	205
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-April 2025	-	15,852
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-May 2025	-	11,132
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-June 2025	-	280
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - July 2025	-	18,007
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	3,264
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	11,524
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	10,957	10,957
				Total: Fines and Forfeitures	10,957	84,119
Use of Fund Balance	31,718	-	(31,718)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. February 2025 Correction	-	(4,034)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-March 2025	-	(205)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund- April 2025	-	(15,852)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund- May 2025	-	(11,132)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. May 2025 Correction	-	8,369
				Total: Use of Fund Balance	-	(31,718)
<b>Total: DA Special State Fund</b>		<b>52,401</b>			<b>10,957</b>	<b>52,401</b>

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Economic Development Fund (580)</b>						
Other Financing Sources	7,043,703	18,588,703	11,545,000	Approval/authorization of a Resolution authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the acquisition of the former Sears Store and Gwinnett Place Mall; approving the form of a Purchase and Sale Agreement, establishing budgets as necessary; and for other related purposes.	-	11,545,000
			Total: Other Financing Sources		-	11,545,000
<i>Total: Economic Development Fund</i>		11,545,000			-	11,545,000
<b>Total Revenue Budget Adjustments</b>		<b>13,053,243</b>			<b>11,706</b>	<b>13,053,243</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 11/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (101)</b>						
County Administration	1,609,864	1,722,868	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: County Administration	-	113,004
Planning and Development	6,883,534	6,767,514	(116,020)	GCID 20251020: RP004-25, comprehensive workforce needs assessment and strategic plan, to Public Works, LLC, amount not to exceed \$497,755	-	(116,020)
				Total: Planning and Development	-	(116,020)
Judiciary	40,449,669	52,824,669	12,375,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months  Indigent Defense - Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).  Total: Judiciary	-	6,000,000  6,375,000  12,375,000
Juvenile Court	7,866,919	10,206,919	2,340,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months  Indigent Defense - Remaining FY Reserves Transfer - Juvenile Court  Total: Juvenile Court	-	1,125,000  1,215,000  2,340,000
Probate Court	5,115,335	5,400,335	285,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months  Total: Probate Court	-	285,000  285,000
Community Services	32,029,764	32,034,764	5,000	GCID 20251029 Approval to accept a \$5,000 donation from Molina Healthcare. This donation will be used to enhance Live Healthy Gwinnett's programming and initiatives across nutrition, mental health, food access and community partnerships.  Total: Community Services	-	5,000  5,000
<b>Non-Departmental:</b>						
Contingency	3,729,000	3,615,996	(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)
Contribution to Capital	38,601,436	38,717,456	116,020	GCID 20251020: RP004-25, comprehensive workforce needs assessment and strategic plan, to Public Works, LLC, amount not to exceed \$497,755	-	116,020
				Total: Contribution to Capital	-	116,020
Indigent Defense	15,000,000	-	(15,000,000)	FY 25 Budget Load 2025-12-31_Amended_Expense - Budget revision - Indigent Defense  FY 25 Budget Load 2025-12-31_Amended_Expense - Budget revision - Indigent Defense  Total: Indigent Defense  Total: Non-Departmental	-	(7,500,000)  (7,500,000)  (15,000,000)  (14,996,984)
<b>Total: General Fund</b>			<b>5,000</b>			<b>5,000</b>

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and EMS District Fund (202)</b>						
Contibution to Fund Balance	2,627,393	2,686,132	58,739	GCID 20250432 Approval/authorization to accept the Georgia Trauma Commission - EMS Trauma Related Equipment Grant in the amount of \$58,739.47. This grant can be used for the reimbursement of any trauma related equipment. This funding will be used to reimburse the purchase of EZIO tools and needles. Approval/authorization for the Chairwoman or designee to execute the grant documents and any other necessary documents. Subject to approval as to form by the Law Department. The grant is 100% funded by the Georgia Trauma Commission with no matching requirements.	-	58,739
				Total: Contribution to Fund Balance	-	58,739
<b>Total: Fire and EMS Fund</b>						
<b>Development &amp; Enforcement District Fund (204)</b>						
Planning and Development	21,492,316	21,648,138	155,822	CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	155,822
				Total: Planning and Development	-	155,822
<b>Non-Departmental:</b>						
Contingency	134,000	28,178	(105,822)	CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	(105,822)
				Total: Contingency	-	(105,822)
Development & Enforcement	709,417	659,417	(50,000)	CFO 20250638: Transfer projected salary savings and contingency funds to General Operating Expenses, Intergovernmental Payments to Others. New provisions of Senate Bill 138 require permit fees received in 2024 for projects in Mulberry that were still ongoing when Mulberry took over these services be paid to the city. Law plans to pay these funds into the Registry of the Clerk of the Superior Court but may have to pay directly to Mulberry.	-	(50,000)
				Total: Non-Departmental D&E	-	(50,000)
				Total: Non-Departmental	-	(155,822)
<b>Total: Development &amp; Enforcement District Fund</b>						

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (206)</b>						
Police Services	206,087,456	206,088,770	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: Police Services	-	1,314
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
<b>Non-Departmental:</b>						
Police Non-Departmental	6,436,791	6,055,477	(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	-	(381,314)
<b>Total: Police Services District Fund</b>						
<b>Street Lighting Fund (207)</b>						
Transportation	10,363,833	10,392,909	29,076	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				GCID 20250492 approval of incorporation of Autumn Crest and Cedar Drive (Old Peachtree Road to Pine Stream Drive) into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,641
				Total: Transportation	-	29,076
<b>Total: Street Lighting Fund</b>						
<b>The Exchange at Gwinnett TAD Fund (220)</b>						
Planning and Development	2,734,825	3,029,825	295,000	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	295,000
				Total: Planning and Development	-	295,000
<b>Total: The Exchange at Gwinnett TAD Fund</b>						

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>E-911 Fund (230)</b>						
Intergovernmental	2,942,036	3,282,998	340,962	GCID 20250983-Authorization/approval to transfer \$257,703.24 in E911 Non-Departmental funds to the City of Norcross to reimburse eligible capital costs associated with Motorola Solutions radio system for the Communications Center at their new public safety facility.	-	257,703
				GCID 20250984-Authorization/approval to transfer \$24,338 in E911 Non-Departmental funds to the City of Suwanee to reimburse eligible capital costs associated with the installation of an additional Solacom phone system.	-	24,338
				GCID 20251121-Authorization/approval to transfer \$58,921.14 in E911 Non-Departmental funds to the City of Lawrenceville to reimburse eligible capital costs associated with 911 system upgrades necessary to ensure TDMA compliance.	-	58,921
				Total: Intergovernmental	-	340,962
<b>Non-Departmental:</b>						
E-911Non-Departmental	550,000	209,038	(340,962)	GCID 20250983-Authorization/approval to transfer \$257,703.24 in E911 Non-Departmental funds to the City of Norcross to reimburse eligible capital costs associated with Motorola Solutions radio system for the Communications Center at their new public safety facility.	-	(257,703)
				GCID 20250984-Authorization/approval to transfer \$24,338 in E911 Non-Departmental funds to the City of Suwanee to reimburse eligible capital costs associated with the installation of an additional Solacom phone system.	-	(24,338)
				GCID 20251121-Authorization/approval to transfer \$58,921.14 in E911 Non-Departmental funds to the City of Lawrenceville to reimburse eligible capital costs associated with 911 system upgrades necessary to ensure TDMA compliance.	-	(58,921)
				Total: Non-Departmental	-	(340,962)
<b>Total: E-911 Fund</b>						
<b>Opiod Remediation Fund (236)</b>						
Financial Services	-	269,000	269,000	GCID 20250939-OS014-25, provision of management consulting services for the Gwinnett County Opioid Abatement Advisory Committee, to Ernst & Young, LLP, using a competitively procured State of Georgia contract, amount not to exceed \$269,000.00.	-	269,000
				Total: Financial Services	-	269,000
					-	269,000
<b>Total: Opiod Remediation Fund (236)</b>						

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (250)</b>						
Sheriff	350,000	736,977	386,977	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	49,565
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds March 2025	-	185,631
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds April 2025	-	45,037
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds May 2025	-	5,296
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds June 2025	-	30,170
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds July 2025	-	61,897
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds August 2025	-	9,381
				Total: Sheriff Special Justice	-	386,977
<i>Total: Sheriff Special Justice Fund</i>		<i>386,977</i>				<i>386,977</i>
<b>Sheriff Special State Fund (252)</b>						
Sheriff	70,000	481,301	411,301	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - January 2025	-	1,841
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2025	-	510
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - May 2025	-	42,112
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	65,131
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -August 2025	-	150,854
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -October 2025	-	150,853
				Total: Sheriff Special State Fund	-	411,301
<i>Total: Sheriff Special State Fund</i>		<i>411,301</i>				<i>411,301</i>

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (254)</b>						
Contribution to Fund Balance	-	749	749	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	749	749
			749	Total: Police Special State Fund	749	749
<b>DA Special State Fund (258)</b>						
Contribution to Fund Balance	-	52,401	52,401	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 - June 2025	-	280
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - June 2025	-	8,369
				CFO-GCID 20250803: Transfer from contingency is needed to support the procurement of a new Bearcat vehicle, a critical SWAT asset required for continuity of operations. It will not be included in the VERP until a future year. The current unit, asset #2003136, has reached the end of its service life and can no longer be repaired, as replacement parts are obsolete due to its age. Additional funds are needed from contingency, to allow immediate replacement. A vendor is ready to receive a purchase order and failure to secure funding quickly will result in an inability to obtain the vehicle and impact public safety operations. Another transfer will be requested once the item reaches its VERP scheduled replacement year to reimburse capital contingency. Existing asset will be disposed of by DoSS, using a Specialty Sales Organization.	-	18,007
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - September 2025	-	3,264
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - October 2025	-	11,524
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - November 2025	10,957	10,957
				Total: Contribution to Fund Balance	10,957	52,401
<i>Total: DA Special State Fund</i>						

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Economic Development Fund (580)</b>						
Planning and Development	11,359,855	22,904,855	11,545,000	Approval/authorization of a Resolution authorizing the execution and delivery of an Intergovernmental Contract between Gwinnett County and the Urban Redevelopment Agency of Gwinnett County, Georgia relating to the acquisition of the former Sears Store and Gwinnett Place Mall; approving the form of a Purchase and Sale Agreement, establishing budgets as necessary; and for other related purposes.	-	11,545,000
				Total: Planning and Development	-	11,545,000
<i>Total: Economic Development Fund</i>			11,545,000		-	11,545,000
<b>Administrative Support (601)</b>						
County Administration	9,699,092	9,699,092	-	CA OSE/OSMB Transfer rounding correction	-	(6)
				CA OSE/OSMB Transfer rounding correction	-	6
				Total: County Administration	-	-
Law Department	5,413,726	6,213,726	800,000	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.		500,000
				FY 25 Budget Load 2025-12-31_Amended_Expense	-	300,000
				Total: Law Department	-	800,000
Information Technology	79,657,699	78,901,410	(756,289)	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(756,289)
				Total: Information Technology	-	(756,289)
<b>Non-Departmental:</b>						
Contingency	1,933,000	1,633,000	(300,000)	FY 25 Budget Load 2025-12-31_Amended_Expense	-	(300,000)
				Total: Contingency	-	(300,000)
Working Capital Reserve	-	256,289	256,289	GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(500,000)
				GCID 20250932-of the August 31, 2025 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2025 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	756,289
				Total: Working Capital Reserve	-	256,289
				Total: Non-Departmental	-	(43,711)
<i>Total: Administrative Support</i>					-	-
<b>Total Appropriation Budget Adjustments</b>		\$ 13,053,243			\$ 11,706	\$ 13,053,243

## Adopted Budget Financial Presentation Differences as of 9/30/25 - Revenues

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
<b>General Fund (101)</b>				
Revenues:	560,031,138	560,031,138	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	500,486,112	503,066,498	2,580,386	Reclassified:
(a) Tax Commissioner Fees	1,390,888	-	(1,390,888)	Tax Commissioner Fees from Taxes to Charges for Services
(b) Real Estate Transfer Tax	-	1,934,274	1,934,274	Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
(c) TAVT County and State Admin Fees	-	2,037,000	2,037,000	TAVT County Admin and TAVT State Admin Fees from Charges for Services to Taxes
			2,580,386	<i>Total: Taxes</i>
Charges for Services	38,882,231	38,202,406	(679,825)	Reclassified:
(a) Tax Commissioner Fees	-	1,390,888	1,390,888	Tax Commissioner Fees from Taxes to Charges for Services
(b) TAVT County and State Admin Fees	2,037,000	-	(2,037,000)	TAVT County Admin and TAVT State Admin Fee from Charges for Services to Taxes
(c) Other Sales and Other Membership Dues	33,713		(33,713)	Other Sales and Other Membership Dues from Charges for Services to Miscellaneous Revenue.
			(679,825)	<i>Total: Charges for Services</i>
Licenses and Permits	5,385,122	5,385,122	-	
Intergovernmental Revenues	4,145,474	2,211,200	(1,934,274)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Fines and Forfeitures	3,094,270	3,094,270	-	
Investment Income	5,908,000	5,908,000	-	
Contributions and Donations	108,650	108,650	-	
Miscellaneous	2,021,279	2,054,992	33,713	Reclassified Other Sales and Other Membership Dues from Charges for Services to Miscellaneous Revenue
<i>Total: General Fund</i>			-	
<b>Fire and EMS District Fund (202)</b>				
Revenues:	202,211,923	202,211,923	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	180,812,616	181,436,233	623,617	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Licenses and Permits	1,000,000	1,000,000	-	
Intergovernmental Revenues	623,617	-	(623,617)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	18,117,690	18,117,690	-	
Investment Income	1,656,000	1,656,000	-	
Contributions and Donations	1,000	1,000	-	
Miscellaneous	1,000	1,000	-	
<i>Total: Fire and EMS District Fund</i>			-	
<b>Development &amp; Enforcement District Fund (204)</b>				
Revenues:	22,566,458	22,566,458	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	13,482,531	13,530,958	48,427	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Licenses and Permits	7,600,000	7,600,000	-	
Intergovernmental Revenues	48,427	-	(48,427)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	950,000	950,000	-	
Investment Income	485,500	485,500	-	
<i>Total: Development &amp; Enforcement District Fund</i>			-	

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
<b>Recreation Fund (205)</b>				
Revenues:	67,563,433	67,563,433	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	58,692,405	58,887,100	194,695	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Intergovernmental Revenues	194,695	-	(194,695)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	5,086,719	5,050,141	(36,578)	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
Investment Income	657,500	657,500	-	
Contributions and Donations	7,500	7,500	-	
Miscellaneous	2,902,684	2,939,262	36,578	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
Other Financing Sources	21,930	21,930	-	
<i>Total: Recreation Fund</i>				
<b>Police Services District Fund (206)</b>				
Revenues:	210,531,177	210,531,177	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	133,550,439	133,844,952	294,513	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Insurance Premium Taxes	62,310,140	62,310,140	-	
Intergovernmental Revenues	294,513	-	(294,513)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Charges for Services	1,110,480	1,110,480	-	
Fines and Forfeitures	10,413,542	10,413,542	-	
Investment Income	2,393,000	2,393,000	-	
Miscellaneous	459,063	459,063	-	
<i>Total: Police Services District Fund</i>				
<b>Economic Development Tax Fund (210)</b>				
Revenues:	17,244,226	17,244,226	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Taxes	17,028,416	17,086,726	58,310	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Intergovernmental Revenues	58,310	-	(58,310)	Reclassified Real Estate Transfer Tax from Intergovernmental Revenues to Taxes
Investment Income	157,500	157,500	-	
<i>Total: Economic Development Tax Fund</i>				
<b>Tree Bank Fund (235)</b>				
Revenues:	400,000	400,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Licenses and Permits	100,000	-	(100,000)	Reclassified Other Streets and Public Improvement Fees from Licenses and Permits to Charges for Services
Charges for Services	-	100,000	100,000	Reclassified Other Streets and Public Improvement Fees from Licenses and Permits to Charges for Services
<i>Total: Tree Bank Fund</i>				

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
<b>Corrections Inmate Welfare Fund (265)</b>				
Revenues:	146,700	146,700	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Charges for Services	138,500	-	(138,500)	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
Miscellaneous	8,200	146,700	138,500	Reclassified Vending Machine Sales and Merchandise Sales from Charges for Services to Miscellaneous Revenue
<i>Total: Corrections Inmate Welfare Fund</i>			-	
<b>Sheriff Inmate Fund (266)</b>				
Revenues:	1,725,500	1,725,500	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Charges for Services	1,568,000	-	(1,568,000)	Reclassified Merchandise Sales from Charges for Services to Miscellaneous Revenue
Investment Income	157,500	157,500		
Miscellaneous	-	1,568,000	1,568,000	Reclassified Merchandise Sales from Charges for Services to Miscellaneous Revenue
<i>Total: Sheriff Inmate Fund</i>			-	
<b>Administrative Support (601)</b>				
Revenues:	154,442,206	154,442,206	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Revenue Categories:				
Charges for Services	153,361,910	153,338,910	(23,000)	Reclassified Other Sales and Vending Machine Sales from Charges for Services to Miscellaneous Revenue
Investment Income	715,500	715,500	-	
Miscellaneous	364,796	387,796	23,000	Reclassified Other Sales and Vending Machine Sales from Charges for Services to Miscellaneous Revenue
<i>Total: Administrative Support</i>			-	
<b>Total Revenue Budget Adjustments</b>				

## Adopted Budget Financial Presentation Differences as of 9/30/25 - Appropriations

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
<b>General Fund (101)</b>				
Community Services	31,879,764	32,029,764	150,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Pauper Burial	-	150,000	150,000	Moved from Non-Departmental
<i>Total: Cost Center Detail -Community Services</i>				
County Administration	1,519,864	1,609,864	90,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Other Miscellaneous - CA	-	90,000	90,000	Moved from Non-Departmental
<i>Total: Cost Center Detail -County Administration</i>				
Intergovernmental	-	160,000	160,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Energy Excise Tax (formerly Other Governmental Agencies)	-	160,000	160,000	Moved from Non-Departmental
<i>Total: Cost Center Detail -Intergovernmental</i>				
Non-Departmental	80,460,977	72,487,186	(7,973,791)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Gwinnett Hospital Authority	1,000,000	-	(1,000,000)	Moved to Subsidiaries
Partnership Gwinnett	500,000	-	(500,000)	Moved to Subsidiaries
Medical Examiner	2,085,593	-	(2,085,593)	Moved to Subsidiaries
Medical Examiner Equipment	302,740	-	(302,740)	Moved to Subsidiaries
Pauper Burials	150,000	-	(150,000)	Moved to Subsidiaries
800 MGz Maintenance	3,685,458	-	(3,685,458)	Moved to Police
Other Governmental Agencies	160,000	-	(160,000)	Moved to Intergovernmental
Other Miscellaneous	130,000	-	(130,000)	Moved (90,000) to County Administration; Moved (40,000) to Non-Departmental Reserves-Pension;
Reserves - Pension	200,000	240,000	40,000	Moved from Non-Departmental Other Miscellaneous
Reserves - Compensation	1,658,000	-	(1,658,000)	Moved to Non-Departmental Contingency
Contingency	2,071,000	3,729,000	1,658,000	Moved from Non-Departmental Reserves-Compensation
Indigent Defense Reserve (formerly Reserves-Indigent Defense)	15,000,000	15,000,000	-	Updated the Department name from Reserves-Indigent Defense to Indigent Defense Reserves
<i>Total: Cost Center Detail - Non-Departmental</i>				

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Police Services	3,919,979	7,605,437	3,685,458	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
800 MGz Maintenance	-	3,685,458	3,685,458	Moved from Non-Departmental
<i>Total: Cost Center Detail - Police Services</i>			3,685,458	
Subsidies (formerly Community Services Subsidies)	35,692,245	39,580,578	3,888,333	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Gwinnett Coalition (formerly Coalition for Health & Human Services)	235,088	235,088	-	Updated Department Name from Coalition for Health & Human Services to Gwinnett Coalition - HHS
Gwinnett Hospital Authority	-	1,000,000	1,000,000	Moved from Non-Departmental
Partnership Gwinnett	-	500,000	500,000	Moved from Non-Departmental
Medical Examiner	-	2,388,333	2,388,333	Moved from Non-Departmental
Library In-House Services	1,352,184	-	(1,352,184)	Moved to Gwinnett County Public Library to consolidate
Library Subsidy	25,619,802	-	(25,619,802)	Moved to Gwinnett County Public Library to consolidate
Gwinnett County Public Library	-	26,971,986	26,971,986	Moved from Library In-House and Library Subsidies
View Point Health (formerly Mental Health)	1,443,341	1,443,341	-	Updated Department Name from Mental Health to View Point Health
<i>Total: Cost Center Detail - Subsidies</i>			3,888,333	
<i>Total: General Fund</i>				-
<b>Fire and EMS District Fund (202)</b>				
Non-Departmental	11,983,815	11,983,815	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	848,000	-	(848,000)	Moved to Contingency
Reserves - Fuel/Parts	78,000	-	(78,000)	Moved to Contingency
Contingency	-	926,000	926,000	Moved from Reserves - Compensation and Reserves Fuel/Parts for consistency
Fire EMS (formerly Non-Departmental Fire EMS Fund)	11,057,815	11,057,815	-	Updated Department name from Non-Departmental Fire EMS Fund to Fire EMS
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Fire and EMS District Fund</i>			-	
<b>Development &amp; Enforcement District Fund (204)</b>				
Non-Departmental	843,417	843,417	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	127,000	-	(127,000)	Moved to Contingency
Reserves - Fuel/Parts	7,000	-	(7,000)	Moved to Contingency
Contingency	-	134,000	134,000	Moved from Reserves - Compensation and Reserves - Fuel/Parts
Development & Code Enforcement (formerly Non-Departmental D&E)	709,417	709,417	-	Updated Department name from Non-Departmental D&E to Development & Code Enforcement for consistency
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Development and Enforcement District Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
<b>Recreation Fund (205)</b>				
Non-Departmental	1,277,496	1,277,496	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	123,000	-	(123,000)	Moved to Contingency
Reserves - Fuel/Parts	14,000	-	(14,000)	Moved to Contingency
Contingency	-	137,000	137,000	Moved from Reserves - Compensation and Reserves - Fuel/Parts
Recreation (formerly Non-Departmental Recreation Fund)	1,140,496	1,140,496	-	Updated Department name from Non-Departmental Recreation Fund to Recreation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Recreation Fund</i>			-	
<b>Police Services District Fund (206)</b>				
Police Services	205,272,456	206,087,456	815,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Police Services	205,272,456	206,087,456	815,000	Moved from Non-Departmental
<i>Total: Cost Center Detail - Police Services</i>			815,000	
Non-Departmental	8,256,791	7,441,791	(815,000)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	842,000	-	(842,000)	Moved to Contingency
Reserves - Fuel/Parts	163,000	-	(163,000)	Moved to Contingency
Contingency	-	1,005,000	1,005,000	Moved from Reserves - Compensation and Reserves Fuel/Parts
Police (formerly Non-Departmental Police)	7,251,791	6,436,791	(815,000)	Moved to Police Services
<i>Total: Cost Center Detail - Non-Departmental</i>			(815,000)	
<i>Total: Police Services District Fund</i>			-	
<b>Street Lighting Fund (207)</b>				
Non-Departmental	20,000	20,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	20,000	-	(20,000)	Moved to Contingency
Contingency	-	20,000	20,000	Moved from Reserves - Compensation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Street Lighting Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
<b>Economic Development Tax Fund (210)</b>				
Non-Departmental	16,302,876	-	(16,302,876)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Development Authority Activity	16,302,876	-	(16,302,876)	Moved to Planning and Development
<i>Total: Cost Center Detail - Non-Departmental</i>			(16,302,876)	
Planning and Development	-	16,302,876	16,302,876	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Economic Development Tax Fund	-	16,302,876	16,302,876	Moved from Non-Departmental
<i>Total: Cost Center Detail - Planning and Development</i>			16,302,876	
<i>Total: Economic Development Tax Fund</i>			-	
<b>E-911 Fund (230)</b>				
Non-Departmental	3,590,036	648,000	(2,942,036)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	98,000	-	(98,000)	Moved to Contingency
Other Governmental Agencies	2,942,036	-	(2,942,036)	Moved to Intergovernmental
Contingency	-	98,000	98,000	Moved from Reserves - Compensation
E-911 (formerly Non-Departmental E-911)	550,000	550,000	-	Updated Department name from Non-Departmental E-911 to E-911 for consistency)
<i>Total: Cost Center Detail - Non-Departmental</i>			(2,942,036)	
Intergovernmental (formerly Other Governmental Agencies)	-	2,942,036	2,942,036	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Payments to Others	-	2,942,036	2,942,036	Moved from Non-Departmental - Other Government Agencies
<i>Total: Cost Center Detail - Intergovernmental</i>			2,942,036	
<i>Total: E-911 Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
<b>Tourism Fund (231)</b>				
Arts, Culture, and Entertainment	-	300,000	300,000	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Arts Program	-	300,000	300,000	Moved from Tourism
<i>Total: Cost Center Detail - Arts, Culture, and Entertainment</i>			300,000	
Facility Debt	13,690,977	15,653,799	1,962,822	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Civic Center	-	1,956,522	1,956,522	Moved from Tourism
Gwinnett Center Parking Deck	6,172,850	6,174,950	2,100	Moved from Tourism
Civic Center Refunding	4,060,048	4,062,148	2,100	Moved from Tourism
Gwinnett Center Expansion B	3,458,079	3,460,179	2,100	Moved from Tourism
<i>Total: Cost Center Detail - Facility Debt</i>			1,962,822	
Tourism	5,026,964	2,764,142	(2,262,822)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Arts Program	300,000	-	(300,000)	Moved to Arts, Culture, and Entertainment
Civic Center	1,956,522	-	(1,956,522)	Moved to Facility Debt
Civic Center Refunding	2,100	-	(2,100)	Moved to Facility Debt
Gwinnett Center Expansion	2,100	-	(2,100)	Moved to Facility Debt
Gwinnett Center Expansion B	2,100	-	(2,100)	Moved to Facility Debt
<i>Total: Cost Center Detail - Tourism</i>			(2,262,822)	
<i>Total: Tourism Fund</i>				
<b>Crime Victims Assistance Fund (255)</b>				
Non-Departmental	10,000	10,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Contingency	-	10,000	10,000	Moved from Reserves-Compensation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Crime Victims Assistance Fund</i>				
<b>Solid Waste Operating Fund (560)</b>				
Non-Departmental	43,032	43,032	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Solid Waste (formerly Non-Departmental Solid Waste)	33,032	33,032	-	Updated Department name from Non-Departmental Solid Waste to Solid Waste
Contingency	-	10,000	10,000	Moved from Reserves-Compensation
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Solid Waste Operating Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
<b>Airport Operating Fund (570)</b>				
Non-Departmental	11,000	11,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Reserves - Fuel Parts	1,000	-	(1,000)	Moved to Contingency
Contingency	-	11,000	11,000	Updated Department names for consistency. Moved (10,000) from Reserves-Compensation and (1,000) from Reserves-Fuel Parts to Contingency
Total: Cost Center Detail - Non-Departmental				
Total: Airport Operating Fund				
<b>Local Transit Operating Fund (572)</b>				
Non-Departmental	13,000	13,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	13,000	-	(13,000)	Moved to Contingency
Contingency	-	13,000	13,000	Updated Department name from Reserves-Compensation to Contingency
Total: Cost Center Detail - Non-Departmental				
Total: Local Transit Operating Fund				
<b>Economic Development Fund (580)</b>				
Non-Departmental	12,022,632	662,777	(11,359,855)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Economic Development Activity	12,022,632	-	(12,022,632)	Moved (11,359,885) to Planning and Development
Miscellaneous Economic Development (formerly Economic Development Activity)	-	662,777	662,777	Updated Department name from Economic Development Activity to Miscellaneous Economic Development
Total: Cost Center Detail - Non-Departmental				
Planning and Development	-	11,359,855	11,359,855	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Gwinnett Place Mall	-	4,215,045	4,215,045	Moved from Non-Departmental
OFS	-	5,884,822	5,884,822	Moved from Non-Departmental
Gwinnett Place Mall Phase II	-	1,259,988	1,259,988	Moved from Non-Departmental
Total: Cost Center Detail - Planning and Development				
Total: Economic Development Fund				

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
<b>Administrative Support (601)</b>				
Non-Departmental	2,935,500	1,933,000	(1,002,500)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Fuel/Parts	4,000	-	(4,000)	Moved to Contingency
Non-Departmental Admin Support	2,931,500	-	(2,931,500)	Updated Department name from Non-Departmental Admin Support to Contingency. Moved from Contingency to Law
Contingency	-	1,933,000	1,933,000	Moved from Reserves - Fuel/Parts and Non-Departmental Admin Support
<i>Total: Cost Center Detail - Non-Departmental</i>			(1,002,500)	
Law	4,411,226	5,413,726	1,002,500	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Other Miscellaneous - CA	-	1,002,500	1,002,500	Moved from Non-Departmental
<i>Total: Cost Center Detail - Law</i>			1,002,500	
<i>Total: Administrative Support</i>			-	
<b>Fleet Management (610)</b>				
Non-Departmental	2,247,878	2,247,878	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	33,000	-	(33,000)	Moved to Contingency
Reserves - Fuel/Parts	3,000	-	(3,000)	Moved to Contingency
Non-Departmental Fleet Management	2,211,878	2,211,878	-	Updated Department name from Non-Departmental Fleet Management to Fleet Management
Contingency	-	36,000	36,000	Moved from Reserves - Fuel/Parts and Non-Departmental Admin Support
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Fleet Management</i>			-	
<b>Risk Management (611)</b>				
Non-Departmental	10,000	10,000	-	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part of this transition, the County updated its chart of accounts and realigned various line items to better reflect operational and reporting needs. This transition may have resulted in financial presentation differences compared to prior reporting periods.
Cost Centers:				
Reserves - Compensation	10,000	-	(10,000)	Moved to Contingency
Contingency	-	10,000	10,000	Updated Department name from Reserves - Compensation to Contingency
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Risk Management</i>			-	
<b>Total Appropriations Budget Adjustments</b>				