



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
OCTOBER 31, 2025
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

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MEMORANDUM

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

FROM: Russell Royal
Director of Financial Services

DATE: November 21, 2025

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

This report, which includes unaudited information through the tenth 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

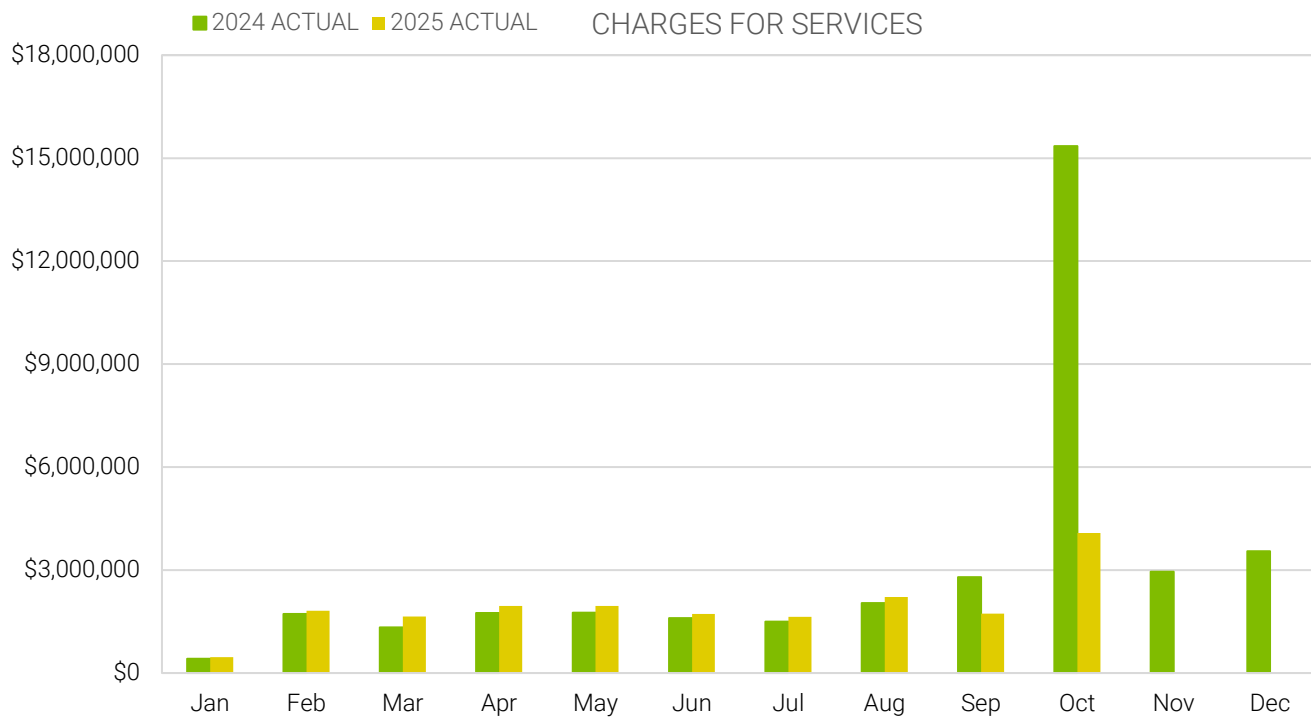
Chairwoman Nicole Hendrickson presented the proposed \$2.60 billion budget for fiscal year 2026 during a briefing on November 18, 2025. The proposed budget consists of a \$2.19 billion operating budget and a \$409 million capital improvements budget, which includes funds from the County's SPLOST program.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

Commissioners will hold a public hearing on Tuesday, December 2, 2025, at 6:30 pm in Conference Room A of the Gwinnett Justice and Administration Center 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 13)

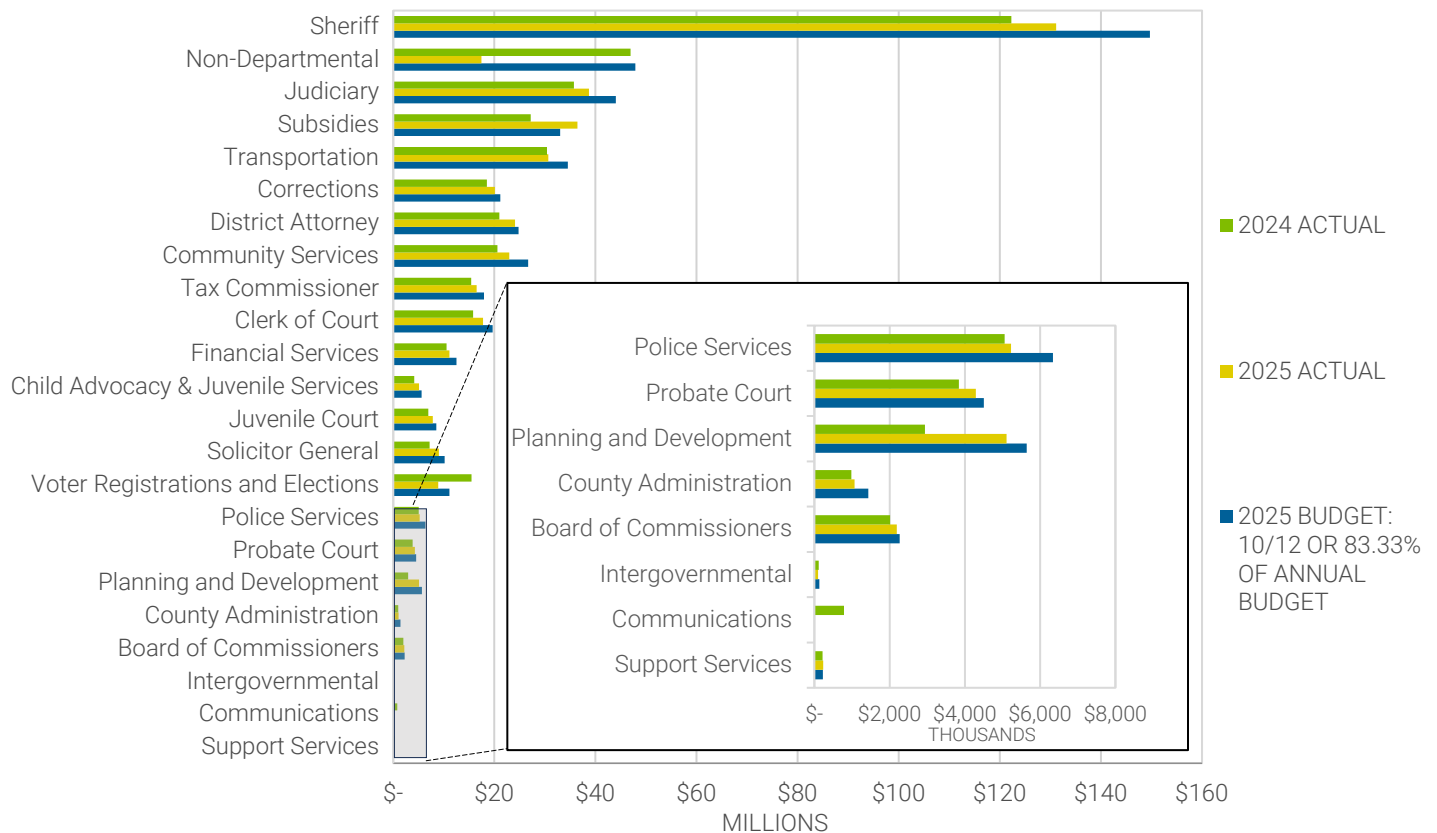
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

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



As seen in the chart, last year there were significant increases in monthly collections around the property tax due date of October 15, 2024. January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services through October are down approximately \$11.0 million or 37 percent, when compared to the same time last year. This is primarily due to the delay in billing 2025 property taxes, as discussed in the Recurring Items section on page 12.

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



Sheriff expenses are approximately \$8.9 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 \$18.6 million, or 12 percent, primarily due to the reversal of capital contributions (discussed below and on page 12 under House Bill 581), as well as underutilization in industrial supplies, indirect cost, license support agreements, and industrial repairs and maintenance.

Non-Departmental expenses are approximately \$29.5 million lower in comparison to 2024. This is primarily due to the temporary reversal of contributions to capital funds from the General Fund. Non-Departmental expenses are also under budget approximately \$30.5 million, due to the temporary reversal of capital contributions. In addition, the budget for Non-Departmental expense appears smaller than in previous periods due to the realignment of various line items as part of the County's transition to Oracle. Further discussion on the reversal of capital, indirect cost contributions, and the transition to Oracle can be found in the Recurring Items section on page 12.

Judiciary expenses are approximately \$3.0 million higher than last year, primarily due to increases in personnel costs, professional services, and indigent defense attorney fees. However, they are under budget approximately \$5.3 million, or 12 percent, primarily due to a change in the budgeting process for indigent defense, court reporters, and interpreters.

Subsidies are approximately \$9.2 million higher than last year, primarily due to increases in and timing of subsidies including Libraries, Department of Family and Children Services, and the Board of Health. Subsidies are over budget by approximately \$3.4 million, primarily due to the timing of when subsidy payments to Libraries and the Atlanta Regional Commission were made in 2025 compared to 2024. 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 12.

Transportation expenses are approximately \$224,000 higher in comparison to 2024. This is primarily due to an increase in personnel costs. Additionally, expenses are approximately \$3.9 million under budget, primarily due to a decrease in repairs and maintenance, industrial supplies, professional services and personnel costs.

Clerk of Court expenses are approximately \$2.0 million higher than last year, primarily due to personnel costs and administrative services. The increase in personnel costs is related to pay-for-performance, market adjustments, and new positions. However, they are under budget primarily due to personnel vacancies. The average vacancy rate has increased from 4 percent in 2024 to 5 percent in 2025.

Voter Registrations and Elections expenses are approximately \$6.5 million lower in comparison to 2024, due to 2024 being an election year. Additionally, current expenses are under budget approximately \$2.2 million, or 20 percent, due to underutilization in personnel, professional services, communications, and supplies.

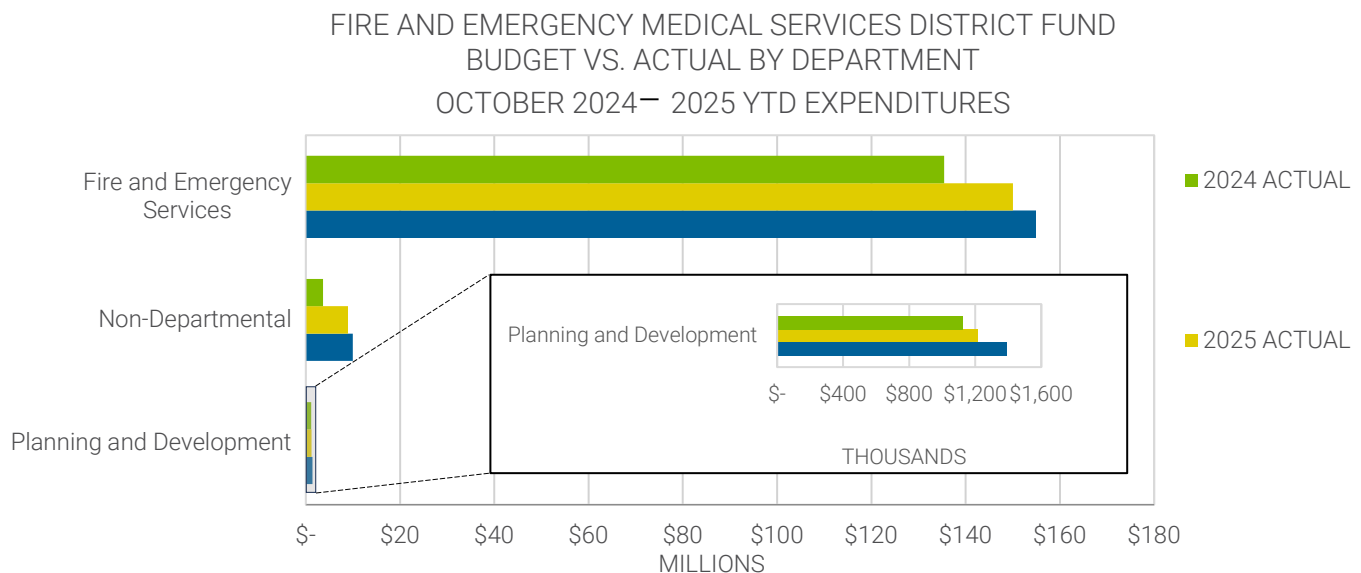
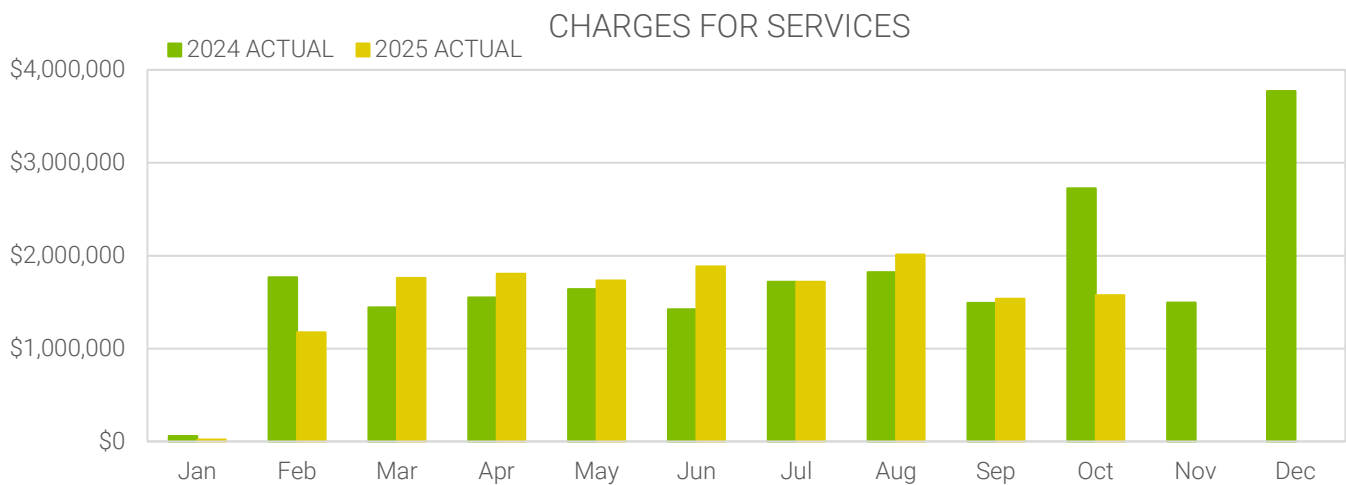
Planning and Development expenses are approximately \$2.2 million higher than last year, primarily due to fewer vacancies, higher salaries and new positions. The average vacancy rate decreased from 38 percent in 2024 to 10 percent in 2025.

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 15)

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

The main revenue source for the Fire and Emergency Medical Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Charges for Services is another major revenue category in this fund and is shown in the chart below. Charges for Services revenue, which primarily consists of ambulance fees, is down approximately \$415,000 when compared to last year. This is mainly attributed to a decrease in ambulance fees in 2025.

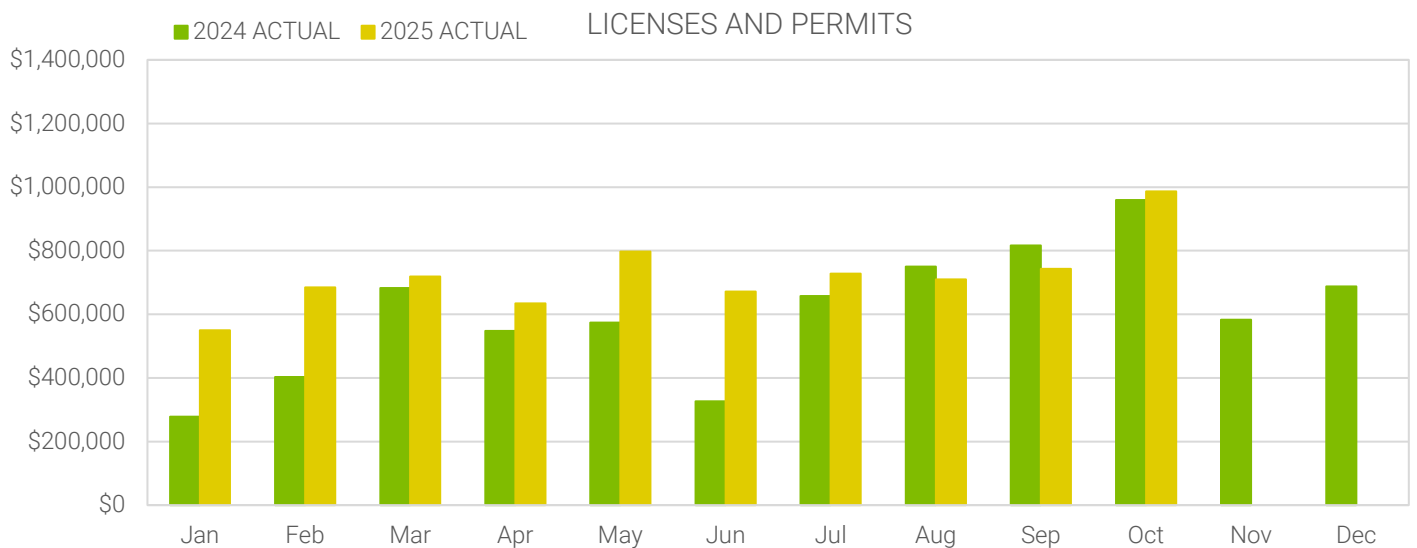


Fire and Emergency Services expenses are approximately \$14.6 million higher than last year, primarily due to fewer vacancies and higher salaries. The average vacancy rate decreased from 13 percent in 2024 to 4 percent in 2025.

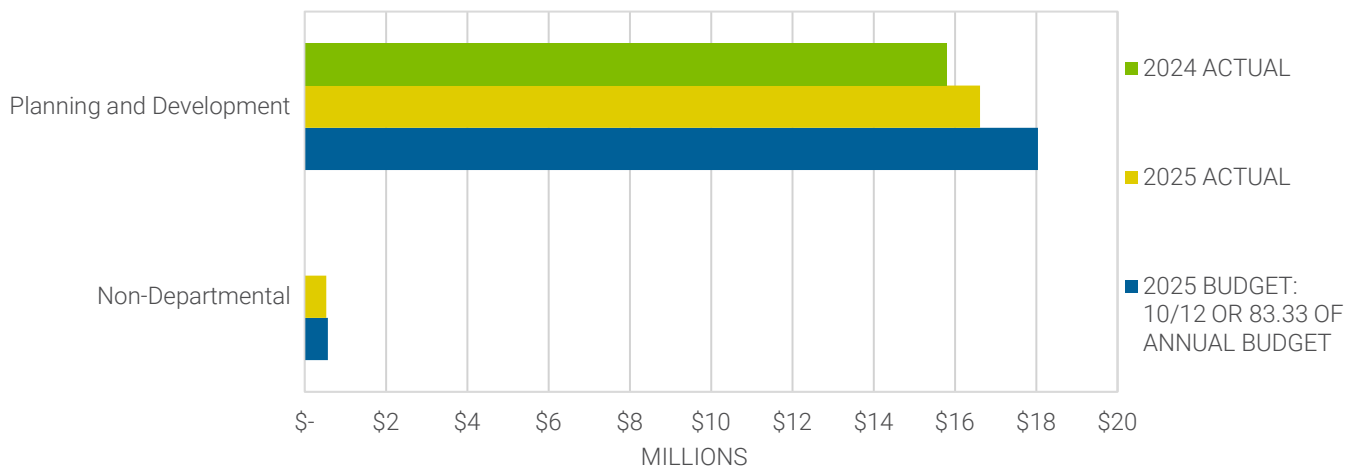
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 16)

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.



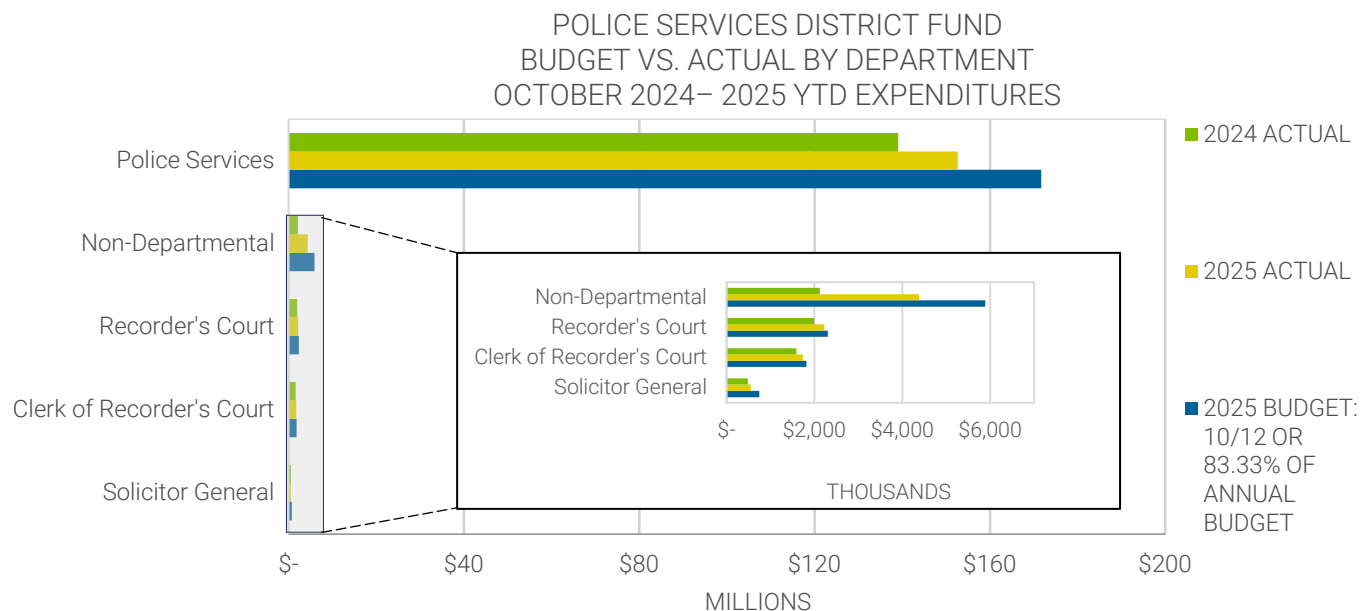
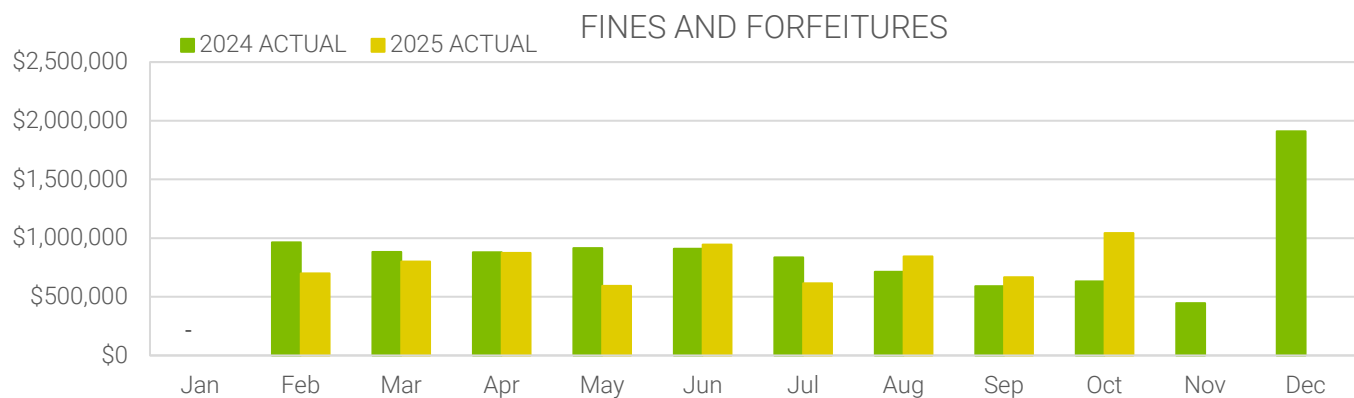
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT OCTOBER 2024– 2025 YTD EXPENDITURES



POLICE SERVICES DISTRICT FUND (PAGE 18)

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).

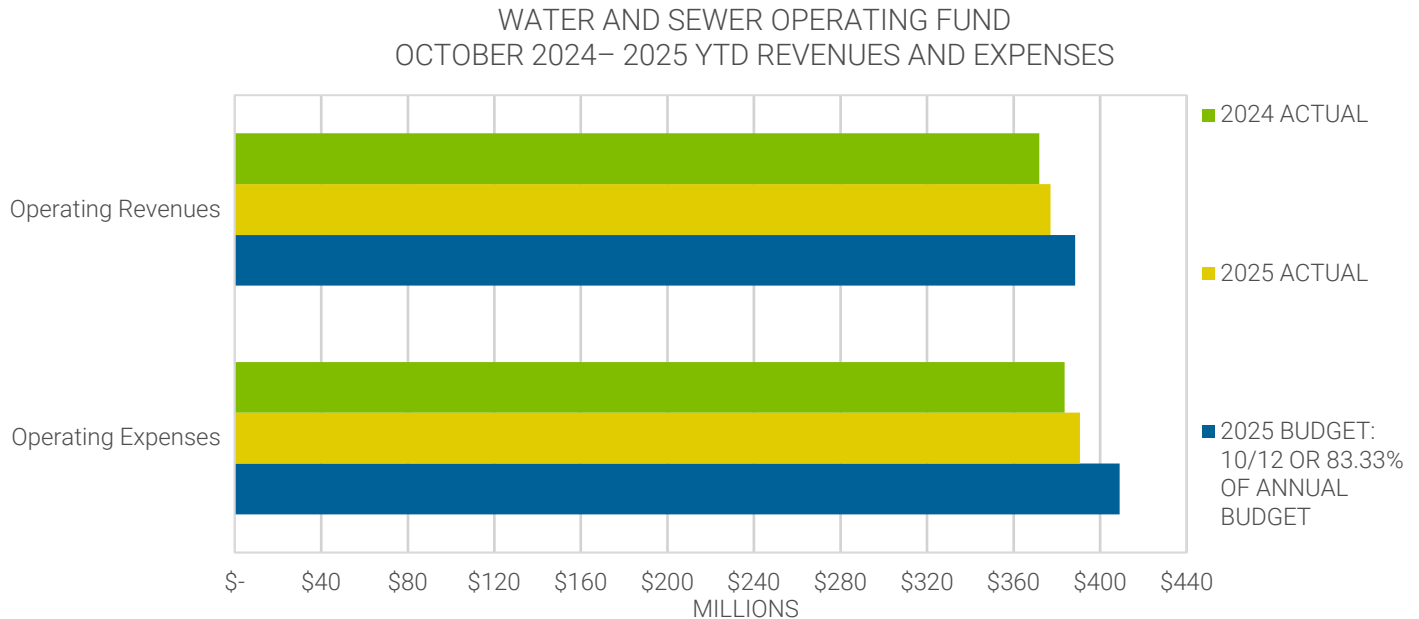
The main revenue source for the Police Services fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Fines and Forfeitures is another major revenue category for this fund and is shown in the chart below. Fines and Forfeitures revenue through October is down approximately \$245,000, or 3 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 \$13.6 million, or 10 percent, higher than the prior year primarily due to increased personnel costs related to reduced vacancies, pay-for-performance, and 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 \$19.1 million due to underutilization in personnel and professional services, as well as a temporary pause in contributions to capital funds for vehicle replacements.

WATER & SEWER OPERATING FUND (PAGE 48)

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

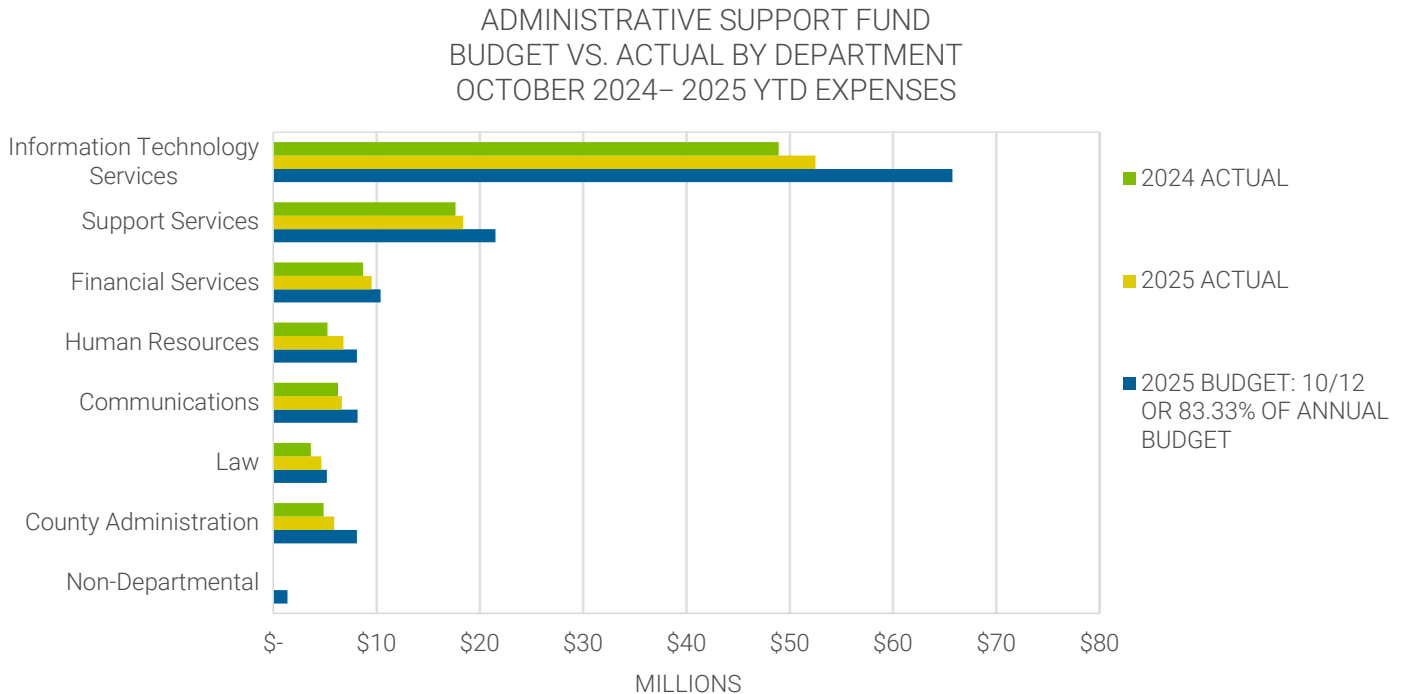


Year-to-date Water and Sewer Operating Fund revenues are up \$5.1 million compared to last year. This is primarily attributable to an increase in Charges for Services related to a 4.5 percent increase in water and sewer rates as well as higher consumption in the warmer months. The increase in Charges 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 \$7.2 million, or 2 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 \$18.4 million under budget primarily due to underutilization in areas such as personnel cost, industrial repairs, professional services, and chemicals.

ADMINISTRATIVE SUPPORT FUND (PAGE 54)

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.



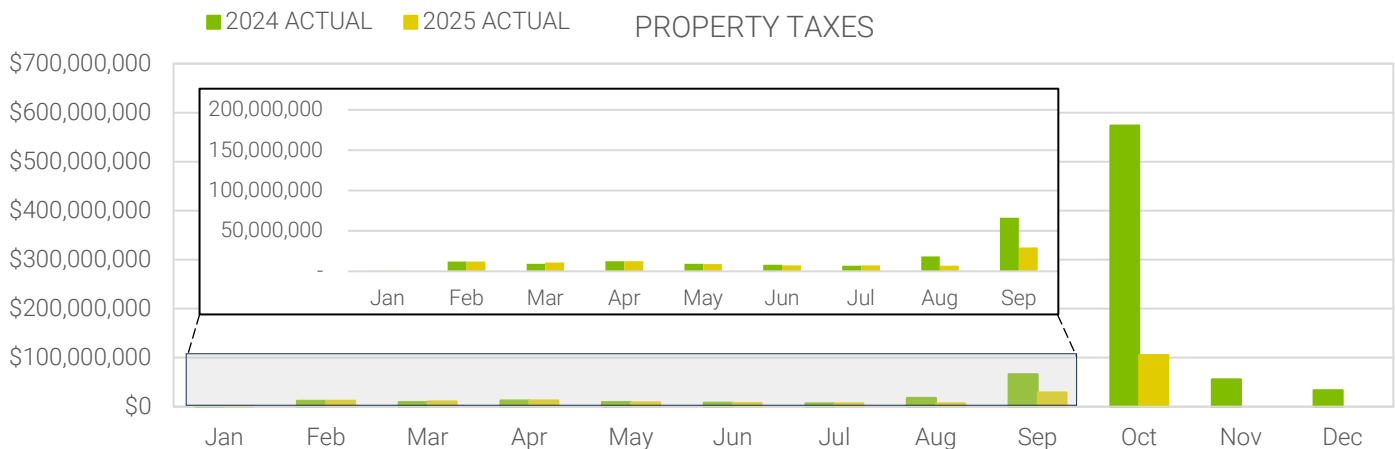
Information Technology Services expenses for October are up approximately \$3.6 million, or 7 percent, compared to last year. This is primarily due to increases in personnel costs. However, expenses are approximately \$13.3 million under budget. This variance is primarily attributable to lower expenses in areas such as industrial repairs and maintenance and computer supplies.

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. Most prior year property taxes were collected around the due date of October 15, 2024. Property Taxes through October 2025 are down approximately \$516.6 million when compared to the same time last year mainly due to the delay in billing 2025 property taxes, as discussed in House Bill 581 on page 12. Property tax bills are due November 15 this year, and therefore, higher collections are anticipated in the month of November.

Tax Digest Adjustment

In October, the Board of Assessors approved adjustments to the tax digest that resulted in a net decrease of approximately \$80.8 million for tax years 2017 through 2025. These adjustments include a net decrease of approximately \$55.8 million in real property assessed values and a net decrease of approximately \$25.1 million in personal property assessed values. The majority of the adjustments are from properties changing from taxable to exempt. This includes approximately \$15 million in value from Rowen properties, and \$39 million in value from Section 42 housing. Section 42, a federal affordable housing program, shifts eligible subsidized properties from taxable to exempt.

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 September 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. Some funds also saw an impact to investment revenue due to a decrease in total deposits available to invest. Investment Revenue in September and October is lower than 2024 due to the delay in tax billing. 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.

Street Lighting Fund

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

Contributions to Capital

Contributions to Capital for the General fund were temporarily paused until property tax revenues are collected. In the Fire and EMS fund, there was a transfer from the Capital projects fund to the operating fund.

House Bill 581

Due to the implementation of [House Bill 581](#), Property Tax Reform, there was a one month delay billing property taxes, which has temporarily impacted the timing of collections for funds that rely primarily on property tax revenues. To maintain adequate fund balances, some interfund transfers for tax related funds were temporarily paused or reversed. These adjustments are procedural in nature, and we anticipate revenues will normalize as property tax revenue is collected.

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 225,953,428	\$ 225,953,428	\$ 225,953,428			
Revenues:						
Taxes	\$ 503,066,498	\$ 503,066,498	\$ 156,780,183	31.16%	\$ 409,392,771	89.12%
Licenses and Permits	5,385,122	5,385,122	3,206,152	59.54%	3,227,266	61.13%
Intergovernmental Revenues	2,211,200	2,211,200	2,001,083	90.50%	1,984,554	90.01%
Charges for Services	38,202,406	38,202,406	19,221,511	50.31%	30,245,188	88.07%
Fines and Forfeitures	3,094,270	3,094,270	2,425,486	78.39%	2,579,327	81.94%
Investment Income	5,908,000	5,908,000	4,035,775	68.31%	5,576,448	115.55%
Contributions and Donations	108,650	113,650	25,819	22.72%	11,222	10.59%
Miscellaneous	2,054,992	2,054,992	2,422,282	117.87%	2,637,183	143.03%
Other Financing Sources	-	-	241,402	-	61,970	48.49%
Revenue without use of Fund Balance	560,031,138	560,036,138	190,359,692	33.99%	455,715,929	89.14%
Use of Fund Balance	25,308,640	25,308,640	-	-	-	-
TOTAL REVENUES	\$ 585,339,778	\$ 585,344,778	\$ 190,359,692	32.52%	\$ 455,715,929	81.99%
Appropriations:						
Board of Commissioners	\$ 2,724,968	\$ 2,724,968	\$ 2,192,640	80.46%	\$ 2,011,428	81.17%
Communications	-	-	-	-	783,982	64.47%
County Administration	1,609,864	1,722,868	1,064,059	61.76%	985,903	62.10%
Financial Services	14,979,047	14,979,047	11,080,297	73.97%	10,521,320	75.22%
Tax Commissioner	21,564,614	21,564,614	16,501,513	76.52%	15,445,660	78.68%
Transportation	41,404,644	41,404,644	30,651,966	74.03%	30,428,334	79.23%
Planning and Development	6,883,534	6,767,514	5,111,093	75.52%	2,942,895	49.53%
Police Services	7,605,437	7,605,437	5,224,851	68.70%	5,057,225	67.62%
Corrections	25,375,381	25,375,381	20,074,335	79.11%	18,509,766	75.99%
Sheriff	179,652,962	179,652,962	131,139,245	73.00%	122,278,018	74.23%
District Attorney	29,771,110	29,771,110	24,080,364	80.89%	20,966,115	79.19%
Solicitor General	12,167,072	12,167,072	9,016,916	74.11%	7,176,432	68.41%
Judiciary	40,449,669	52,824,669	38,706,982	73.27%	35,759,899	80.99%
Juvenile Court	7,866,919	10,206,919	7,830,151	76.71%	6,950,586	78.48%
Child Advocacy & Juvenile Services	6,693,787	6,693,787	5,108,923	76.32%	4,134,744	73.10%
Probate Court	5,115,335	5,400,335	4,287,834	79.40%	3,838,882	80.74%
Clerk of Court	23,623,860	23,623,860	17,774,695	75.24%	15,825,998	74.98%

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Voter Registrations & Elections	13,321,547	13,321,547	8,915,414	66.92%	15,454,783	69.25%
Support Services	272,500	272,500	233,889	85.83%	219,037	81.58%
Intergovernmental	160,000	160,000	101,717	63.57%	117,689	73.56%
Community Services	32,029,764	32,034,764	22,966,226	71.69%	20,591,898	73.92%
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%	-	-
Food Insecurity	150,000	150,000	71,144	47.43%	30,193	20.13%
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	26,249,805	97.32%	18,985,187	73.76%
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	1,644,011	68.84%	1,452,737	72.36%
Total Subsidies	39,580,578	39,580,578	36,426,286	92.03%	27,204,444	74.35%
Non-Departmental:						
Contingency	3,729,000	3,615,996	-	-	-	-
Contribution to Capital	38,601,436	38,717,456	4,878,079	12.60%	32,128,171	80.30%
Contribution to Local Transit	14,800,000	14,800,000	12,333,075	83.33%	14,668,333	83.33%
Contribution to Airport	116,750	116,750	97,292	83.33%	20,833	83.33%
Pension Reserves	240,000	240,000	145,047	60.44%	120,000	1.71%
Indigent Defense Reserve	15,000,000	-	-	-	-	-
Total Non-Departmental	72,487,186	57,490,202	17,453,493	30.36%	46,937,338	69.72%
Appropriations without Contribution to Fund Balance	585,339,778	585,344,778	415,942,887	71.06%	414,142,375	74.51%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,344,778	\$ 415,942,887	71.06%	\$ 414,142,375	74.51%
Projected Fund Balance December 31	\$ 225,953,428	\$ 225,953,428				
Fund Balance as of Report Date			\$ 370,233			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 181,436,233	\$ 181,436,233	\$ 33,759,543	18.61%	\$ 148,295,241	90.37%
Licenses and Permits	1,000,000	1,000,000	848,131	84.81%	899,628	79.58%
Intergovernmental Revenues	-	58,739	58,739	100.00%	35,939	100.00%
Charges for Services	18,117,690	18,117,690	15,225,596	84.04%	15,640,329	91.64%
Investment Income	1,656,000	1,656,000	1,444,690	87.24%	2,173,982	146.66%
Contributions and Donations	1,000	1,000	6,801	680.10%	11,165	111.65%
Miscellaneous	1,000	1,000	412,262	41,226.23%	224,656	7,488.54%
Other Financing Sources	-	-	13,000,000	-	-	-
Revenue without use of Fund Balance	202,211,923	202,270,662	64,755,762	32.01%	167,280,940	91.00%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 202,211,923	\$ 202,270,662	\$ 64,755,762	32.01%	\$ 167,280,940	91.00%
Appropriations:						
Planning and Development	\$ 1,670,815	\$ 1,670,815	\$ 1,216,523	72.81%	\$ 1,124,850	76.24%
Fire and Emergency Services	185,929,900	185,929,900	150,014,945	80.68%	135,430,526	76.69%
Non-Departmental:						
Contingency	926,000	926,000	-	-	-	-
Fire EMS	11,057,815	11,057,815	8,924,846	80.71%	3,658,997	76.42%
Total Non-Departmental	11,983,815	11,983,815	8,924,846	74.47%	3,658,997	65.19%
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	160,156,314	80.24%	140,214,372	76.33%
Contribution to Fund Balance	2,627,393	2,686,132	-	-	-	-
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,270,662	\$ 160,156,314	79.18%	\$ 140,214,372	76.27%
Projected Fund Balance December 31	\$ 96,263,298	\$ 96,263,298				
Fund Balance as of Report Date			\$ 862,747			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443			
Revenues:						
Taxes	\$ 13,530,958	\$ 13,530,958	\$ 2,301,084	17.01%	\$ 11,368,244	93.79%
Licenses and Permits	7,600,000	7,600,000	7,224,322	95.06%	5,996,451	121.61%
Charges for Services	950,000	950,000	711,912	74.94%	709,692	67.08%
Investment Income	485,500	485,500	322,511	66.43%	489,035	163.89%
Miscellaneous	-	-	58,999	-	48,155	211.21%
Revenue without use of Fund Balance	22,566,458	22,566,458	10,618,829	47.06%	18,611,576	100.98%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 10,618,829</u>	47.06%	<u>\$ 18,611,576</u>	87.74%
Appropriations:						
Planning and Development	\$ 21,492,316	\$ 21,648,138	\$ 16,613,861	76.74%	\$ 15,801,506	74.98%
Non-Departmental:						
Contingency	134,000	28,178	-	-	-	-
Development & Code Enforcement	709,417	659,417	532,014	80.68%	-	-
Total Non-Departmental	843,417	687,595	532,014	77.37%	-	-
Appropriations without Contribution to Fund Balance	22,335,733	22,335,733	17,145,875	76.76%	15,801,506	74.49%
Contribution to Fund Balance	230,725	230,725	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 22,566,458</u>	<u>\$ 22,566,458</u>	<u>\$ 17,145,875</u>	75.98%	<u>\$ 15,801,506</u>	74.49%
Projected Fund Balance December 31	\$ 13,548,443	\$ 13,548,443				
Fund Balance as of Report Date			\$ 7,021,397			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,887,100	\$ 58,887,100	\$ 10,679,895	18.14%	\$ 47,044,543	90.82%
Intergovernmental Revenues	-	-	128,143	-	249,214	-
Charges for Services	5,050,141	5,050,141	4,421,542	87.55%	3,941,321	91.09%
Investment Income	657,500	657,500	504,300	76.70%	664,451	93.84%
Contributions and Donations	7,500	7,500	3,790	50.53%	10,365	26.46%
Miscellaneous	2,939,262	2,939,262	2,785,966	94.78%	2,619,107	95.88%
Other Financing Sources	21,930	21,930	-	-	-	-
Revenue without use of Fund Balance	67,563,433	67,563,433	18,523,636	27.42%	54,529,001	91.45%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 18,523,636	27.42%	\$ 54,529,001	91.45%
Appropriations:						
Support Services	\$ 52,110	\$ 52,110	\$ 31,087	59.66%	\$ 32,911	71.33%
Community Services	-	-	-	-	43,989,598	78.33%
Parks and Recreation	60,436,324	60,436,324	45,139,941	74.69%	-	-
Non-Departmental:						
Contingency	137,000	137,000	-	-	-	-
Recreation	1,140,496	1,140,496	652,913	57.25%	654,356	62.19%
Total Non-Departmental	1,277,496	1,277,496	652,913	51.11%	654,356	55.49%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	45,823,942	74.19%	44,676,864	77.85%
Contribution to Fund Balance	5,797,503	5,797,503	-	-	-	-
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 45,823,942	67.82%	\$ 44,676,864	74.93%
Projected Fund Balance December 31	\$ 28,508,303	\$ 28,508,303				
Fund Balance as of Report Date			\$ 1,207,997			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 122,709,281	\$ 122,709,281	\$ 122,709,281			
Revenues:						
Taxes	\$ 133,844,952	\$ 133,844,952	\$ 24,762,031	18.50%	\$ 111,255,922	92.90%
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	928,272	83.59%	868,230	75.83%
Fines and Forfeitures	10,413,542	8,113,542	7,077,065	87.23%	7,322,119	72.45%
Investment Income	2,393,000	2,393,000	2,156,239	90.11%	2,847,267	150.05%
Miscellaneous	459,063	460,813	611,461	132.69%	544,612	122.05%
Revenue without use of Fund Balance	210,531,177	208,232,927	102,153,023	49.06%	185,686,264	95.94%
Use of Fund Balance	8,457,572	10,755,822	-	-	-	-
TOTAL REVENUES	<u>\$ 218,988,749</u>	<u>\$ 218,988,749</u>	<u>\$ 102,153,023</u>	46.65%	<u>\$ 185,686,264</u>	93.66%
Appropriations:						
Police Services	\$ 206,087,456	\$ 206,088,770	\$ 152,621,196	74.06%	\$ 139,057,844	73.67%
Solicitor General	893,673	893,673	548,069	61.33%	484,927	55.88%
Clerk of Recorder's Court	2,180,121	2,180,121	1,733,985	79.54%	1,588,050	77.76%
Recorder's Court	2,385,708	2,765,708	2,221,511	80.32%	1,989,229	80.53%
Non-Departmental:						
Contingency	1,005,000	1,005,000	-	-	-	-
Police	6,436,791	6,055,477	4,376,493	72.27%	2,119,029	66.64%
Total Non-Departmental	7,441,791	7,060,477	4,376,493	61.99%	2,119,029	51.34%
Appropriations without Contribution to Fund Balance	218,988,749	218,988,749	161,501,253	73.75%	145,239,078	73.26%
TOTAL APPROPRIATIONS	<u>\$ 218,988,749</u>	<u>\$ 218,988,749</u>	<u>\$ 161,501,253</u>	73.75%	<u>\$ 145,239,078</u>	73.26%
Projected Fund Balance December 31	\$ 122,709,281	\$ 122,709,281				
Fund Balance as of Report Date			\$ 63,361,051			

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.

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 3,320,482	\$ 3,320,482	\$ 3,320,482			
Revenues:						
Charges for Services	\$ 9,600,000	\$ 9,629,076	\$ 1,485,225	15.42%	\$ 9,104,962	90.89%
Investment Income	-	-	36,015	-	57,815	-
Miscellaneous	-	-	38,008	-	16,657	-
Revenue without use of Fund Balance	9,600,000	9,629,076	1,559,247	16.19%	9,179,433	91.63%
Use of Fund Balance	783,833	783,833	-	-	-	-
TOTAL REVENUES	\$ 10,383,833	\$ 10,412,909	\$ 1,559,247	14.97%	\$ 9,179,433	90.01%
Appropriations:						
Transportation	\$ 10,363,833	\$ 10,392,909	\$ 7,427,120	71.46%	\$ 6,988,735	68.60%
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	7,427,120	71.33%	6,988,735	68.53%
TOTAL APPROPRIATIONS	\$ 10,383,833	\$ 10,412,909	\$ 7,427,120	71.33%	\$ 6,988,735	68.53%
Projected Fund Balance December 31	\$ 3,320,482	\$ 3,320,482				
Fund Balance as of Report Date			\$ (2,547,391)			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	\$ 150,000	\$ 150,000	\$ 44,784	29.86%	\$ 142,650	89.16%
Investment Income	12,000	12,000	10,756	89.63%	20,355	81.37%
Miscellaneous	-	-	439	-	226	-
Revenue without use of Fund Balance	162,000	162,000	55,979	34.55%	163,232	88.23%
Use of Fund Balance	209,305	209,305	-	-	-	-
TOTAL REVENUES	<u>\$ 371,305</u>	<u>\$ 371,305</u>	<u>\$ 55,979</u>	15.08%	<u>\$ 163,232</u>	34.53%
Appropriations:						
Transportation	\$ 371,305	\$ 371,305	\$ 102,231	27.53%	\$ 272,725	57.70%
Appropriations without Contribution to Fund Balance	371,305	371,305	102,231	27.53%	272,725	57.70%
TOTAL APPROPRIATIONS	<u>\$ 371,305</u>	<u>\$ 371,305</u>	<u>\$ 102,231</u>	27.53%	<u>\$ 272,725</u>	57.70%
Projected Fund Balance December 31	\$ 312,406	\$ 312,406				
Fund Balance as of Report Date			\$ 266,153			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	\$ 15,500	\$ 15,500	\$ 15,190	98.00%	\$ 21,961	113.20%
Revenue without use of Fund Balance	15,500	15,500	15,190	98.00%	21,961	113.20%
Use of Fund Balance	81,681	81,681	-	-	-	-
TOTAL REVENUES	<u>\$ 97,181</u>	<u>\$ 97,181</u>	<u>\$ 15,190</u>	15.63%	<u>\$ 21,961</u>	23.44%
Appropriations:						
Loganville EMS	\$ 97,181	\$ 97,181	\$ 90,932	93.57%	\$ 82,964	88.55%
Appropriations without Contribution to Fund Balance	97,181	97,181	90,932	93.57%	82,964	88.55%
TOTAL APPROPRIATIONS	<u>\$ 97,181</u>	<u>\$ 97,181</u>	<u>\$ 90,932</u>	93.57%	<u>\$ 82,964</u>	88.55%
Projected Fund Balance December 31	\$ 426,483	\$ 426,483				
Fund Balance as of Report Date			\$ 350,741			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,086,726	\$ 17,086,726	\$ 3,242,996	18.98%	\$ 14,104,985	96.61%
Investment Income	157,500	157,500	415,969	264.11%	545,250	281.06%
Revenue without use of Fund Balance	17,244,226	17,244,226	3,658,965	21.22%	14,650,235	99.03%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 17,244,226	\$ 17,244,226	\$ 3,658,965	21.22%	\$ 14,650,235	69.46%
Appropriations:						
Planning and Development	\$ 16,302,876	\$ 16,302,876	\$ 6,451,184	39.57%	\$ 11,927,450	56.55%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	6,451,184	39.57%	11,927,450	56.55%
Contribution to Fund Balance	941,350	941,350	-	-	-	-
TOTAL APPROPRIATIONS	\$ 17,244,226	\$ 17,244,226	\$ 6,451,184	37.41%	\$ 11,927,450	56.55%
Projected Fund Balance December 31	\$ 14,790,490	\$ 14,790,490				
Fund Balance as of Report Date			\$ 11,998,270			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,247,408	-	\$ 6,228,517	-
Investment Income	927,500	927,500	1,047,973	112.99%	992,271	131.36%
Revenue without use of Fund Balance	927,500	927,500	3,295,381	355.30%	7,220,788	955.88%
TOTAL REVENUES	\$ 927,500	\$ 927,500	\$ 3,295,381	355.30%	\$ 7,220,788	955.88%
Appropriations:						
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	-	-	-	-
TOTAL APPROPRIATIONS	\$ 927,500	\$ 927,500	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 33,636,006	\$ 33,636,006				
Fund Balance as of Report Date			\$ 36,931,387			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 764,488	-	\$ 2,189,279	-
Investment Income	258,000	258,000	345,329	133.85%	301,551	165.10%
Revenue without use of Fund Balance	258,000	258,000	1,109,817	430.16%	2,490,830	1,363.71%
TOTAL REVENUES	\$ 258,000	\$ 258,000	\$ 1,109,817	430.16%	\$ 2,490,830	1,363.71%
Appropriations:						
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	-	-	-	-
TOTAL APPROPRIATIONS	\$ 258,000	\$ 258,000	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 11,007,979	\$ 11,007,979				
Fund Balance as of Report Date			\$ 12,117,795			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 671,438	-	\$ 1,622,495	-
Investment Income	178,000	178,000	249,577	140.21%	196,449	134.34%
Revenue without use of Fund Balance	178,000	178,000	921,015	517.42%	1,818,944	1,243.83%
TOTAL REVENUES	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 921,015</u>	517.42%	<u>\$ 1,818,944</u>	1,243.83%
Appropriations:						
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	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 7,822,658	\$ 7,822,658				
Fund Balance as of Report Date			\$ 8,743,674			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 535,918	-	\$ 1,235,421	-
Investment Income	101,500	101,500	132,353	130.40%	100,984	176.83%
Revenue without use of Fund Balance	101,500	101,500	668,272	658.40%	1,336,405	2,340.09%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 101,500	\$ 101,500	\$ 668,272	658.40%	\$ 1,336,405	1,336.40%
Appropriations:						
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	-	-	-	-
TOTAL APPROPRIATIONS	\$ 101,500	\$ 101,500	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,115,774	\$ 4,115,774				
Fund Balance as of Report Date			\$ 4,784,046			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 979,579	-	\$ 2,954,291	-
Investment Income	287,000	287,000	364,941	127.16%	308,043	160.27%
Miscellaneous	-	-	10,000	-	-	-
Revenue without use of Fund Balance	287,000	287,000	1,354,519	471.96%	3,262,334	1,697.29%
TOTAL REVENUES	\$ 287,000	\$ 287,000	\$ 1,354,519	471.96%	\$ 3,262,334	1,697.29%
Appropriations:						
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	-	-	-	-
TOTAL APPROPRIATIONS	\$ 287,000	\$ 287,000	\$ -	-	\$ 10,781	5.61%
Projected Fund Balance December 31	\$ 11,294,512	\$ 11,294,512				
Fund Balance as of Report Date			\$ 12,649,031			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 922,468	-	\$ 337,730	-
Investment Income	242,500	242,500	126,247	52.06%	168,061	151.23%
Revenue without use of Fund Balance	242,500	242,500	1,048,716	432.46%	505,791	455.14%
Use of Fund Balance	2,492,325	2,787,325	-	-	-	-
TOTAL REVENUES	<u>\$ 2,734,825</u>	<u>\$ 3,029,825</u>	<u>\$ 1,048,716</u>	34.61%	<u>\$ 505,791</u>	20.15%
Appropriations:						
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%
TOTAL APPROPRIATIONS	<u>\$ 2,734,825</u>	<u>\$ 3,029,825</u>	<u>\$ 5,000</u>	0.17%	<u>\$ 1,098,009</u>	43.75%
Projected Fund Balance December 31	\$ 6,822,704	\$ 6,822,704				
Fund Balance as of Report Date			\$ 7,866,420			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
Revenues:						
Taxes	\$ -	\$ -	\$ 11,951	-	\$ 12,238	-
Charges for Services	24,344,400	24,344,400	16,409,116	67.40%	16,290,722	68.67%
Investment Income	1,104,500	1,104,500	1,090,329	98.72%	1,333,634	81.64%
Miscellaneous	-	-	42,048	-	23,850	-
Revenue without use of Fund Balance	25,448,900	25,448,900	17,553,444	68.98%	17,660,445	69.65%
Use of Fund Balance	5,415,021	5,415,021	-	-	-	-
TOTAL REVENUES	\$ 30,863,921	\$ 30,863,921	\$ 17,553,444	56.87%	\$ 17,660,445	59.42%
Appropriations:						
Police Services	\$ 27,273,885	\$ 27,273,885	\$ 20,887,333	76.58%	\$ 18,128,109	69.14%
Intergovernmental	2,942,036	3,282,998	2,206,525	67.21%	2,149,338	75.00%
Non-Departmental:						
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	23,093,858	74.82%	20,277,447	68.22%
TOTAL APPROPRIATIONS	\$ 30,863,921	\$ 30,863,921	\$ 23,093,858	74.82%	\$ 20,277,447	68.22%
Projected Fund Balance December 31	\$ 40,670,130	\$ 40,670,130				
Fund Balance as of Report Date			\$ 35,129,716			

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.

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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 receipted one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2025				FY 2024	
	2025 Adopted Budget	Current Annual Budget as of October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
Revenues:						
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 13,122,074	92.77%	\$ 10,778,570	76.78%
Charges for Services	1,000	1,000	-	-	-	-
Investment Income	802,000	802,000	767,062	95.64%	784,328	153.79%
Miscellaneous	45,119	45,119	-	-	-	-
Revenue without use of Fund Balance	14,992,301	14,992,301	13,889,136	92.64%	11,562,898	79.22%
Use of Fund Balance	3,725,640	3,725,640	-	-	-	-
TOTAL REVENUES	<u>\$ 18,717,941</u>	<u>\$ 18,717,941</u>	<u>\$ 13,889,136</u>	74.20%	<u>\$ 11,562,898</u>	61.73%
Appropriations:						
Arts, Culture, and Entertainment	\$ 300,000	\$ 300,000	\$ 300,000	100.00%	\$ 200,000	100.00%
Facility Debt	15,653,799	15,653,799	15,610,841	99.73%	15,590,390	99.41%
Tourism	2,764,142	2,764,142	2,684,077	97.10%	2,683,339	94.15%
Appropriations without Contribution to Fund Balance	18,717,941	18,717,941	18,594,917	99.34%	18,473,729	98.62%
TOTAL APPROPRIATIONS	<u>\$ 18,717,941</u>	<u>\$ 18,717,941</u>	<u>\$ 18,594,917</u>	99.34%	<u>\$ 18,473,729</u>	98.62%
Projected Fund Balance December 31	\$ 25,453,650	\$ 25,453,650				
Fund Balance as of Report Date			\$ 20,747,868			

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.

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 800,035	77.21%	\$ 917,056	82.69%
Intergovernmental Revenues	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,202,869	1,202,869	580,561	48.26%	1,214,251	96.45%
Investment Income	47,000	47,000	134,938	287.10%	128,257	220.37%
Revenue without use of Fund Balance	2,686,027	2,686,027	1,915,534	71.31%	2,659,564	94.11%
TOTAL REVENUES	\$ 2,686,027	\$ 2,686,027	\$ 1,915,534	71.31%	\$ 2,659,564	94.11%
Appropriations:						
Stadium Operations	\$ 2,126,868	\$ 2,126,868	\$ 2,103,996	98.92%	\$ 2,186,976	98.27%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	2,103,996	98.92%	2,186,976	98.27%
Contribution to Fund Balance	559,159	559,159	-	-	-	-
TOTAL APPROPRIATIONS	\$ 2,686,027	\$ 2,686,027	\$ 2,103,996	78.33%	\$ 2,186,976	77.39%
Projected Fund Balance December 31	\$ 4,903,628	\$ 4,903,628				
Fund Balance as of Report Date			\$ 4,715,165			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
Revenues:						
Charges for Services	\$ 868,093	\$ 868,093	\$ 482,069	55.53%	\$ 458,284	49.27%
Investment Income	74,640	74,640	39,656	53.13%	50,744	-
Revenue without use of Fund Balance	942,733	942,733	521,725	55.34%	509,028	54.73%
Use of Fund Balance	557,267	557,267	-	-	-	-
TOTAL REVENUES	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 521,725</u>	34.78%	<u>\$ 509,028</u>	33.94%
Appropriations:						
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%
TOTAL APPROPRIATIONS	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 103,050</u>	6.87%	<u>\$ 91,698</u>	6.11%
Projected Fund Balance December 31	\$ 7,304,448	\$ 7,304,448				
Fund Balance as of Report Date			\$ 7,723,123			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 36,830	122.77%	\$ 44,826	149.42%
Revenue without use of Fund Balance	30,000	30,000	36,830	122.77%	44,826	149.42%
Use of Fund Balance	25,100	25,100	-	-	-	-
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 36,830</u>	66.84%	<u>\$ 44,826</u>	81.35%
Appropriations:						
Juvenile Court	\$ 55,100	\$ 55,100	\$ 25,433	46.16%	\$ 33,218	60.29%
Appropriations without Contribution to Fund Balance	55,100	55,100	25,433	46.16%	33,218	60.29%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 25,433</u>	46.16%	<u>\$ 33,218</u>	60.29%
Projected Fund Balance December 31	\$ 302,508	\$ 302,508				
Fund Balance as of Report Date			\$ 313,906			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Charges for Services	\$ 100,000	\$ 100,000	\$ 79,680	79.68%	\$ 351,636	175.82%
Investment Income	-	-	16,504	-	19,426	-
Revenue without use of Fund Balance	100,000	100,000	96,184	96.18%	371,062	185.53%
Use of Fund Balance	300,000	300,000	-	-	-	-
TOTAL REVENUES	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 96,184</u>	24.05%	<u>\$ 371,062</u>	130.20%
Appropriations:						
Planning and Development	\$ 400,000	\$ 400,000	\$ 198,934	49.73%	\$ 19,417	6.81%
Appropriations without Contribution to Fund Balance	400,000	400,000	198,934	49.73%	19,417	6.81%
TOTAL APPROPRIATIONS	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 198,934</u>	49.73%	<u>\$ 19,417</u>	6.81%
Projected Fund Balance December 31	\$ 878,008	\$ 878,008				
Fund Balance as of Report Date			\$ 775,258			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 810,137	-	\$ 2,343,457	-
Investment Income	-	-	201,219	-	121,192	-
Revenue without use of Fund Balance	-	-	1,011,356	-	2,464,649	-
Use of Fund Balance	-	269,000	-	-	-	-
TOTAL REVENUES	\$ -	\$ 269,000	\$ 1,011,356	375.97%	\$ 2,464,649	-
Appropriations:						
Financial Services	\$ -	\$ 269,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	269,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 269,000	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,857,870	\$ 5,857,870				
Fund Balance as of Report Date			\$ 6,869,225			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	\$ -	\$ 386,977	\$ 659,664	170.47%	\$ 153,560	66.72%
Revenue without use of Fund Balance	-	386,977	659,664	170.47%	153,560	66.72%
Use of Fund Balance	350,000	350,000	-	-	-	-
TOTAL REVENUES	<u>\$ 350,000</u>	<u>\$ 736,977</u>	<u>\$ 659,664</u>	89.51%	<u>\$ 153,560</u>	26.47%
Appropriations:						
Sheriff	\$ 350,000	\$ 736,977	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	350,000	736,977	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 350,000</u>	<u>\$ 736,977</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 742,174	\$ 742,174				
Fund Balance as of Report Date			\$ 1,401,838			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 213,253	\$ 213,253	\$ 213,253			
Revenues:						
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	-	-	-	-
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 17,000</u>	22.67%	<u>\$ 22,951</u>	30.60%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ 200	0.27%	\$ -	-
Appropriations without Contribution to Fund Balance	75,000	75,000	200	0.27%	-	-
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 200</u>	0.27%	<u>\$ -</u>	-
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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 366,666	\$ 366,666	\$ 366,666			
Revenues:						
Fines and Forfeitures	\$ -	\$ 411,301	\$ 411,302	100.00%	\$ 136,189	100.00%
Investment Income	-	-	12,197	-	6,143	-
Revenue without use of Fund Balance	-	411,301	423,498	102.97%	142,331	104.51%
Use of Fund Balance	70,000	70,000	-	-	-	-
TOTAL REVENUES	<u>\$ 70,000</u>	<u>\$ 481,301</u>	<u>\$ 423,498</u>	87.99%	<u>\$ 142,331</u>	69.03%
Appropriations:						
Sheriff	\$ 70,000	\$ 481,301	\$ 44,724	9.29%	\$ 6,303	3.06%
Appropriations without Contribution to Fund Balance	70,000	481,301	44,724	9.29%	6,303	3.06%
TOTAL APPROPRIATIONS	<u>\$ 70,000</u>	<u>\$ 481,301</u>	<u>\$ 44,724</u>	9.29%	<u>\$ 6,303</u>	3.06%
Projected Fund Balance December 31	\$ 366,666	\$ 366,666				
Fund Balance as of Report Date			\$ 745,440			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	\$ -	\$ 148,095	\$ 148,096	100.00%	\$ 153,139	100.00%
Investment Income	-	-	6,200	-	-	-
Revenue without use of Fund Balance	-	148,095	154,296	104.19%	153,139	100.00%
Use of Fund Balance	334,131	186,036	-	-	-	-
TOTAL REVENUES	\$ 334,131	\$ 334,131	\$ 154,296	46.18%	\$ 153,139	55.06%
Appropriations:						
Police Services	\$ 334,131	\$ 334,131	\$ -	-	\$ 84,793	30.49%
Appropriations without Contribution to Fund Balance	334,131	334,131	-	-	84,793	30.49%
TOTAL APPROPRIATIONS	\$ 334,131	\$ 334,131	\$ -	-	\$ 84,793	30.49%
Projected Fund Balance December 31	\$ 1,139,587	\$ 1,139,587				
Fund Balance as of Report Date			\$ 1,293,882			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 1,277,972	\$ 1,277,972	\$ 1,277,972			
Revenues:						
Fines and Forfeitures	\$ -	\$ 119,021	\$ 119,022	100.00%	\$ 328,648	100.00%
Investment Income	-	-	6,982	-	-	-
Revenue without use of Fund Balance	-	119,021	126,004	105.87%	328,648	100.00%
Use of Fund Balance	140,700	21,679	-	-	-	-
TOTAL REVENUES	<u>\$ 140,700</u>	<u>\$ 140,700</u>	<u>\$ 126,004</u>	89.55%	<u>\$ 328,648</u>	100.00%
Appropriations:						
Police Services	\$ 140,700	\$ 140,700	\$ 56,805	40.37%	\$ 35,906	37.80%
Appropriations without Contribution to Fund Balance	140,700	140,700	56,805	40.37%	35,906	37.80%
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 140,700</u>	<u>\$ 140,700</u>	<u>\$ 56,805</u>	40.37%	<u>\$ 35,906</u>	10.93%
Projected Fund Balance December 31	\$ 1,277,972	\$ 1,277,972				
Fund Balance as of Report Date			\$ 1,347,171			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	\$ 581,185	\$ 581,185	\$ 617,217	106.20%	\$ 478,277	81.83%
Investment Income	-	-	9,789	-	4,395	-
Miscellaneous	-	-	2,684	-	1,426	-
Revenue without use of Fund Balance	581,185	581,185	629,690	108.35%	484,098	82.83%
Use of Fund Balance	223,931	223,931	-	-	-	-
TOTAL REVENUES	<u>\$ 805,116</u>	<u>\$ 805,116</u>	<u>\$ 629,690</u>	78.21%	<u>\$ 484,098</u>	65.17%
Appropriations:						
District Attorney	\$ 375,788	\$ 375,788	\$ 292,978	77.96%	\$ 287,600	79.59%
Solicitor General	419,328	419,328	247,843	59.10%	236,356	63.63%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Contribution to Fund Balance	805,116	805,116	540,821	67.17%	523,955	70.54%
TOTAL APPROPRIATIONS	<u>\$ 805,116</u>	<u>\$ 805,116</u>	<u>\$ 540,821</u>	67.17%	<u>\$ 523,955</u>	70.54%
Projected Fund Balance December 31	\$ 450,450	\$ 450,450				
Fund Balance as of Report Date			\$ 539,320			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 174,983	\$ 174,983	\$ 174,983			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -		- \$ -	-
Revenue without use of Fund Balance	-	-	-		-	-
Use of Fund Balance	83,792	83,792	-		-	-
TOTAL REVENUES	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>		<u>- \$ -</u>	-
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ -		- \$ 46,698	34.59%
Appropriations without Contribution to Fund Balance	83,792	83,792	-		- 46,698	34.59%
TOTAL APPROPRIATIONS	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>		<u>- \$ 46,698</u>	34.59%
Projected Fund Balance December 31	\$ 174,983	\$ 174,983				
Fund Balance as of Report Date			\$ 174,983			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 50,434	\$ 50,434	\$ 50,434			
Revenues:						
Use of Fund Balance	\$ 38,000	\$ 38,000	\$ -		- \$ -	-
TOTAL REVENUES	\$ 38,000	\$ 38,000	\$ -		- \$ -	-
Appropriations:						
District Attorney	\$ 38,000	\$ 38,000	\$ 130	0.34%	\$ -	-
Appropriations without Contribution to Fund Balance	38,000	38,000	130	0.34%	-	-
TOTAL APPROPRIATIONS	\$ 38,000	\$ 38,000	\$ 130	0.34%	\$ -	-
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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	\$ -	\$ 73,162	\$ 73,162	100.00%	\$ 42,567	100.00%
Revenue without use of Fund Balance	-	73,162	73,162	100.00%	42,567	100.00%
Use of Fund Balance	31,718	-	-	-	-	-
TOTAL REVENUES	<u>\$ 31,718</u>	<u>\$ 73,162</u>	<u>\$ 73,162</u>	100.00%	<u>\$ 42,567</u>	100.00%
Appropriations:						
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	-	41,444	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 31,718</u>	<u>\$ 73,162</u>	<u>\$ 1,479</u>	2.02%	<u>\$ 100</u>	0.23%
Projected Fund Balance December 31	\$ 62,908	\$ 62,908				
Fund Balance as of Report Date			\$ 134,592			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989			
Revenues:						
Miscellaneous	\$ 146,700	\$ 146,700	\$ 117,766	80.28%	\$ 134,053	109.88%
Revenue without use of Fund Balance	146,700	146,700	117,766	80.28%	134,053	109.88%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 117,766</u>	80.28%	<u>\$ 134,053</u>	107.05%
Appropriations:						
Corrections	\$ 115,640	\$ 115,640	\$ 79,348	68.62%	\$ 79,976	63.86%
Appropriations without Contribution to Fund Balance	115,640	115,640	79,348	68.62%	79,976	63.86%
Contribution to Fund Balance	31,060	31,060	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 79,348</u>	54.09%	<u>\$ 79,976</u>	63.86%
Projected Fund Balance December 31	\$ 441,989	\$ 441,989				
Fund Balance as of Report Date			\$ 480,407			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Investment Income	\$ 157,500	\$ 157,500	\$ 175,606	111.50%	\$ 155,454	102.38%
Miscellaneous	1,568,000	1,568,000	730,136	46.56%	837,566	72.67%
Revenue without use of Fund Balance	1,725,500	1,725,500	905,742	52.49%	993,020	76.13%
TOTAL REVENUES	\$ 1,725,500	\$ 1,725,500	\$ 905,742	52.49%	\$ 993,020	76.13%
Appropriations:						
Sheriff	\$ 696,350	\$ 696,350	\$ 366,153	52.58%	\$ 576,770	85.40%
Appropriations without Contribution to Fund Balance	696,350	696,350	366,153	52.58%	576,770	85.40%
Contribution to Fund Balance	1,029,150	1,029,150	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,725,500	\$ 1,725,500	\$ 366,153	21.22%	\$ 576,770	44.22%
Projected Fund Balance December 31	\$ 5,132,086	\$ 5,132,086				
Fund Balance as of Report Date			\$ 5,671,674			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	\$ -	\$ -	\$ 166,342	-	\$ 169,252	-
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	166,342	6.10%	1,261,438	50.43%
TOTAL REVENUES	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 166,342</u>	6.10%	<u>\$ 1,261,438</u>	50.43%
Appropriations:						
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%
TOTAL APPROPRIATIONS	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 1,475,763</u>	54.13%	<u>\$ 1,250,763</u>	50.00%
Projected Fund Balance December 31	\$ 1,585,466	\$ 1,585,466				
Fund Balance as of Report Date			\$ 276,045			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 186,086,605	\$ 186,086,605	\$ 186,086,605			
Revenues:						
Charges for Services	\$ 430,641,368	\$ 430,641,368	\$ 346,689,017	80.51%	\$ 341,900,049	83.29%
Investment Income	5,289,500	\$ 5,289,500	5,338,705	100.93%	4,772,282	114.52%
Contributions and Donations	30,227,414	30,227,414	22,393,669	74.08%	24,540,168	83.23%
Miscellaneous	-	-	2,627,264	-	482,600	-
Other Financing Sources	-	-	-	-	224,836	-
Revenue without use of Net Position	466,158,282	466,158,282	377,048,656	80.88%	371,919,935	83.74%
Use of Net Position	24,731,301	24,731,301	-	-	-	-
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 377,048,656	76.81%	\$ 371,919,935	77.23%
Appropriations:						
Planning and Development	\$ 1,977,724	\$ 1,977,724	\$ 1,292,557	65.36%	\$ 807,336	62.83%
Water Resources*	488,045,859	488,045,859	389,418,098	79.79%	382,713,939	79.79%
Non-Departmental:						
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	390,710,655	79.59%	383,521,275	79.63%
TOTAL APPROPRIATIONS	\$ 490,889,583	\$ 490,889,583	\$ 390,710,655	79.59%	\$ 383,521,275	79.63%
Projected Net Position December 31	\$ 186,086,605	\$ 186,086,605				
Net Position as of Report Date			\$ 172,424,606			

*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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 19,359,909	\$ 19,359,909	\$ 19,359,909			
Revenues:						
Charges for Services	\$ 31,550,187	\$ 31,550,187	\$ 7,022,319	22.26%	\$ 27,789,457	88.52%
Investment Income	541,000	541,000	406,460	75.13%	434,630	226.37%
Miscellaneous	-	-	25,257	-	13,431	-
Revenue without use of Net Position	32,091,187	32,091,187	7,454,036	23.23%	28,237,518	89.40%
Use of Net Position	3,071,110	3,071,110	-	-	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,162,297	\$ 7,454,036	21.20%	\$ 28,237,518	89.40%
Appropriations:						
Planning and Development	\$ 1,574,984	\$ 1,574,984	\$ 1,242,709	78.90%	\$ 1,240,051	61.64%
Water Resources*	33,407,313	33,407,313	24,657,257	73.81%	19,731,943	68.12%
Non-Departmental:						
Contingency	67,000	67,000	-	-	-	-
Stormwater	113,000	113,000	-	-	-	-
Total Non-Departmental	180,000	180,000	-	-	-	-
Appropriations without Working Capital Reserve	35,162,297	35,162,297	25,899,965	73.66%	20,971,994	67.38%
Working Capital Reserve	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 35,162,297	\$ 35,162,297	\$ 25,899,965	73.66%	\$ 20,971,994	66.40%
Projected Net Position December 31	\$ 19,359,909	\$ 19,359,909				
Net Position as of Report Date			\$ 913,980			

*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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,497,322	124.78%	\$ 1,142,704	120.28%
Charges for Services	58,784,029	58,784,029	49,471,622	84.16%	46,040,002	83.19%
Investment Income	1,782,000	1,782,000	1,985,661	111.43%	1,913,809	120.06%
Miscellaneous	100	100	26,091	26,090.91%	7,769	7,768.74%
Revenue without use of Net Position	61,766,129	61,766,129	52,980,696	85.78%	49,104,284	84.83%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 61,766,129	\$ 61,766,129	\$ 52,980,696	85.78%	\$ 49,104,284	81.49%
Appropriations:						
Support Services*	\$ 61,176,797	\$ 61,176,797	\$ 45,422,235	74.25%	\$ 44,543,988	73.97%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Solid Waste	33,032	33,032	27,527	83.33%	27,527	83.33%
Total Non-Departmental	43,032	43,032	27,527	63.97%	27,527	63.97%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	45,449,761	74.24%	44,571,515	73.96%
Working Capital Reserve	546,300	546,300	-	-	-	-
TOTAL APPROPRIATIONS	\$ 61,766,129	\$ 61,766,129	\$ 45,449,761	73.58%	\$ 44,571,515	73.96%
Projected Net Position December 31	\$ 23,916,594	\$ 23,916,594				
Net Position as of Report Date			\$ 31,447,529			

*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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	\$ 155,000	\$ 155,000	\$ 167,556	108.10%	\$ 148,214	98.81%
Investment Income	64,000	64,000	39,076	61.06%	52,506	102.03%
Miscellaneous	1,200,000	1,200,000	1,420,897	118.41%	1,105,817	113.40%
Other Financing Sources	116,750	116,750	97,292	83.33%	20,833	83.33%
Revenue without use of Net Position	1,535,750	1,535,750	1,724,821	112.31%	1,327,370	110.47%
Use of Net Position	480,579	480,579	-	-	-	-
TOTAL REVENUES	\$ 2,016,329	\$ 2,016,329	\$ 1,724,821	85.54%	\$ 1,327,370	68.55%
Appropriations:						
Transportation*	\$ 2,005,329	\$ 2,005,329	\$ 1,502,900	74.95%	\$ 1,562,113	81.14%
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	1,502,900	74.54%	1,562,113	80.67%
TOTAL APPROPRIATIONS	\$ 2,016,329	\$ 2,016,329	\$ 1,502,900	74.54%	\$ 1,562,113	80.67%
Projected Net Position December 31	\$ 933,913	\$ 933,913				
Net Position as of Report Date			\$ 1,155,833			

*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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 10,941,006	\$ 10,941,006	\$ 10,941,006			
Revenues:						
Intergovernmental Revenues	\$ -	\$ -	\$ 306,274	- \$ -	-	-
Charges for Services	2,100,000	2,100,000	1,733,798	82.56%	1,877,765	81.90%
Investment Income	540,500	540,500	388,070	71.80%	498,041	84.70%
Miscellaneous	-	-	43,211	-	18,050	-
Other Financing Sources	14,800,000	14,800,000	12,333,333	83.33%	14,668,333	83.33%
Revenue without use of Net Position	17,440,500	17,440,500	14,804,686	84.89%	17,062,190	83.30%
Use of Net Position	6,313,066	6,313,066	-	-	-	-
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 14,804,686	62.33%	\$ 17,062,190	58.53%
Appropriations:						
Transportation*	\$ 23,740,566	\$ 23,740,566	\$ 16,068,989	67.69%	\$ 17,629,060	60.50%
Non-Departmental:						
Contingency	13,000	13,000	-	-	-	-
Total Non-Departmental	13,000	13,000	-	-	-	-
Appropriations without Working Capital Reserve	23,753,566	23,753,566	16,068,989	67.65%	17,629,060	60.48%
TOTAL APPROPRIATIONS	\$ 23,753,566	\$ 23,753,566	\$ 16,068,989	67.65%	\$ 17,629,060	60.48%
Projected Net Position December 31	\$ 10,941,006	\$ 10,941,006				
Net Position as of Report Date			\$ 9,676,704			

*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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	\$ 189,000	\$ 189,000	\$ 129,903	68.73%	\$ 209,698	111.50%
Miscellaneous	3,700,000	3,700,000	982,679	26.56%	2,025,237	57.00%
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	19,701,286	87.65%	2,234,936	29.64%
Use of Net Position	1,089,929	1,089,929	-	-	-	-
TOTAL REVENUES	\$ 12,022,632	\$ 23,567,632	\$ 19,701,286	83.59%	\$ 2,234,936	22.90%
Appropriations:						
Planning and Development	\$ 11,359,855	\$ 22,904,855	\$ 18,108,226	79.06%	\$ 5,837,422	64.03%
Non-Departmental:						
Miscellaneous Economic Development	662,777	662,777	461,037	69.56%	218,929	33.98%
Total Non-Departmental	662,777	662,777	461,037	69.56%	218,929	33.98%
Appropriations without Working Capital Reserve	12,022,632	23,567,632	18,569,263	78.79%	6,056,351	62.05%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 23,567,632	\$ 18,569,263	78.79%	\$ 6,056,351	62.05%
Projected Net Position December 31	\$ 14,410,937	\$ 14,410,937				
Net Position as of Report Date			\$ 15,542,959			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 31,811,824	\$ 31,811,824	\$ 31,811,824			
Revenues:						
Charges for Services	\$ 153,338,910	\$ 153,338,910	\$ 112,054,935	73.08%	\$ 101,789,038	72.63%
Investment Income	715,500	715,500	892,838	124.79%	1,157,178	383.04%
Miscellaneous	387,796	387,796	951,296	245.31%	597,590	170.53%
Other Financing Sources	-	-	1,520	-	-	-
Revenue without use of Net Position	154,442,206	154,442,206	113,900,588	73.75%	103,543,807	73.54%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 113,900,588	73.75%	\$ 103,543,807	73.54%
Appropriations:						
Communications	\$ 9,796,595	\$ 9,796,595	\$ 6,622,585	67.60%	\$ 6,268,038	70.18%
County Administration	9,699,092	9,699,092	5,906,013	60.89%	4,881,702	70.54%
Financial Services	12,445,471	12,445,471	9,510,226	76.42%	8,694,533	75.91%
Law	5,413,726	6,213,726	4,647,218	74.79%	3,630,468	76.03%
Human Resource	9,705,970	9,705,970	6,793,134	69.99%	5,242,728	59.98%
Information Technology Services	79,657,699	78,901,410	52,499,676	66.54%	48,920,791	65.69%
Support Services	25,790,653	25,790,653	18,388,094	71.30%	17,631,303	73.89%
Non-Departmental:						
Contingency	1,933,000	1,633,000	-	-	-	-
Total Non-Departmental	1,933,000	1,633,000	-	-	-	-
Appropriations without Working Capital Reserve	154,442,206	154,185,917	104,366,946	67.69%	95,269,563	67.66%
Working Capital Reserve	-	256,289	-	-	-	-
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,442,206	\$ 104,366,946	67.58%	\$ 95,269,563	67.66%
Projected Net Position December 31	\$ 31,811,824	\$ 31,811,824				
Net Position as of Report Date			\$ 41,345,467			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 56,083,886	\$ 56,083,886	\$ 56,083,886			
Revenues:						
Charges for Services	\$ 94,365,909	\$ 94,365,909	\$ 79,390,342	84.13%	\$ 66,715,724	83.79%
Investment Income	1,940,000	1,940,000	1,759,260	90.68%	1,801,596	159.60%
Miscellaneous	-	-	523,764	-	486,215	-
Revenue without use of Net Position	96,305,909	96,305,909	81,673,367	84.81%	69,003,534	85.45%
Use of Net Position	2,776,745	2,776,745	-	-	-	-
TOTAL REVENUES	<u>\$ 99,082,654</u>	<u>\$ 99,082,654</u>	<u>\$ 81,673,367</u>	82.43%	<u>\$ 69,003,534</u>	82.76%
Appropriations:						
Human Resource	\$ 99,068,654	\$ 99,068,654	\$ 87,285,307	88.11%	\$ 66,921,756	80.27%
Non-Departmental:						
Contingency	14,000	14,000	-	-	-	-
Total Non-Departmental	14,000	14,000	-	-	-	-
Appropriations without Working Capital Reserve	99,082,654	99,082,654	87,285,307	88.09%	66,921,756	80.26%
TOTAL APPROPRIATIONS	<u>\$ 99,082,654</u>	<u>\$ 99,082,654</u>	<u>\$ 87,285,307</u>	88.09%	<u>\$ 66,921,756</u>	80.26%
Projected Net Position December 31	\$ 56,083,886	\$ 56,083,886				
Net Position as of Report Date			\$ 50,471,946			

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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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 9,967,648	\$ 9,967,648	\$ 9,967,648			
Revenues:						
Charges for Services	\$ 15,322,679	\$ 15,322,679	\$ 15,615,802	101.91%	\$ 12,846,940	116.68%
Investment Income	245,500	245,500	326,335	132.93%	289,585	110.86%
Miscellaneous	343,500	343,500	506,880	147.56%	502,510	181.41%
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	16,490,789	103.54%	13,673,857	118.40%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 16,490,789	103.54%	\$ 13,673,857	99.89%
Appropriations:						
Support Services	\$ 13,525,276	\$ 13,525,276	\$ 10,462,185	77.35%	\$ 10,313,028	81.39%
Non-Departmental:						
Contingency	36,000	36,000	-	-	-	-
Fleet Management	2,211,878	2,211,878	1,843,232	83.33%	822,018	83.33%
Total Non-Departmental	2,247,878	2,247,878	1,843,232	82.00%	822,018	80.79%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	12,305,416	78.01%	11,135,046	81.34%
Working Capital Reserve	153,525	153,525	-	-	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 12,305,416	77.26%	\$ 11,135,046	81.34%
Projected Net Position December 31	\$ 9,967,648	\$ 9,967,648				
Net Position as of Report Date			\$ 14,153,021			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 5,239,159	\$ 5,239,159	\$ 5,239,159			
Revenues:						
Charges for Services	\$ 16,013,362	\$ 16,013,362	\$ 13,344,467	83.33%	\$ 12,916,663	83.33%
Investment Income	98,500	98,500	408,715	414.94%	292,086	250.93%
Miscellaneous	270,000	270,000	289,874	107.36%	460,950	576.19%
Revenue without use of Net Position	16,381,862	16,381,862	14,043,056	85.72%	13,669,699	87.09%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 16,381,862	\$ 16,381,862	\$ 14,043,056	85.72%	\$ 13,669,699	87.09%
Appropriations:						
Financial Services	\$ 15,644,980	\$ 15,644,980	\$ 9,101,512	58.18%	\$ 9,849,900	63.84%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	15,654,980	15,654,980	9,101,512	58.14%	9,849,900	63.80%
Working Capital Reserve	726,882	726,882	-	-	-	-
TOTAL APPROPRIATIONS	\$ 16,381,862	\$ 16,381,862	\$ 9,101,512	55.56%	\$ 9,849,900	62.75%
Projected Net Position December 31	\$ 5,239,159	\$ 5,239,159				
Net Position as of Report Date			\$ 10,180,703			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 11,103,126	\$ 11,103,126	\$ 11,103,126			
Revenues:						
Charges for Services	\$ 3,001,116	\$ 3,001,116	\$ 2,500,930	83.33%	\$ 2,917,091	83.33%
Investment Income	574,500	574,500	505,168	87.93%	558,643	120.23%
Miscellaneous	-	-	-	-	46,857	-
Revenue without use of Net Position	3,575,616	3,575,616	3,006,099	84.07%	3,522,591	88.84%
Use of Net Position	2,350,468	2,350,468	-	-	-	-
TOTAL REVENUES	<u>\$ 5,926,084</u>	<u>\$ 5,926,084</u>	<u>\$ 3,006,099</u>	50.73%	<u>\$ 3,522,591</u>	59.85%
Appropriations:						
Human Resource	\$ 5,916,084	\$ 5,916,084	\$ 3,276,353	55.38%	\$ 2,911,585	49.55%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	5,926,084	5,926,084	3,276,353	55.29%	2,911,585	49.47%
TOTAL APPROPRIATIONS	<u>\$ 5,926,084</u>	<u>\$ 5,926,084</u>	<u>\$ 3,276,353</u>	55.29%	<u>\$ 2,911,585</u>	49.47%
Projected Net Position December 31	\$ 11,103,126	\$ 11,103,126				
Net Position as of Report Date			\$ 10,832,871			

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 October 2025	Actuals YTD as of October 2025	% Actual to Current Budget	Actuals YTD as of October 2024	% Actual to October 2024 Budget
Net Position January 1	\$ 3,857,131	\$ 3,857,131	\$ 3,857,131			
Revenues:						
Charges for Services	\$ 4,501,101	\$ 4,501,101	\$ 3,750,918	83.33%	\$ 3,750,692	83.33%
Investment Income	212,000	212,000	295,137	139.22%	318,044	166.51%
Revenue without use of Net Position	4,713,101	4,713,101	4,046,055	85.85%	4,068,737	86.72%
TOTAL REVENUES	\$ 4,713,101	\$ 4,713,101	\$ 4,046,055	85.85%	\$ 4,068,737	86.72%
Appropriations:						
Financial Services	\$ 3,772,950	\$ 3,772,950	\$ 2,728,151	72.31%	\$ 2,570,836	73.37%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	2,728,151	72.31%	2,570,836	73.37%
Working Capital Reserve	940,151	940,151	-	-	-	-
TOTAL APPROPRIATIONS	\$ 4,713,101	\$ 4,713,101	\$ 2,728,151	57.88%	\$ 2,570,836	54.79%
Projected Net Position December 31	\$ 3,857,131	\$ 3,857,131				
Net Position as of Report Date			\$ 5,175,034			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 10/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101)						
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
<i>Total: General Fund</i>			5,000		-	5,000
Fire and EMS District Fund (202)						
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
<i>Total: Fire and EMS District Fund</i>			58,739		-	58,739
Police Services District Fund (206)						
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
<i>Total: Police Services District Fund</i>			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (207)						
Charges for Services	9,600,000	9,629,076	29,076	GCID 20250179 to incorporate Ashly Pines Phase 5, Beechwood Estates, Everson Road, Mills Farm, and Quinn Ridge into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	27,435
				GCID 20250492 approval of incorporation of Autumn Crest and Cedar Drive (Old Peachtree Road to Pine Stream Drive) into the Gwinnett County Streetlighting Program. Subject to approval as to form by the Law Department.	-	1,641
				Total: Charges for Services	-	29,076
<i>Total: Street Lighting Fund</i>			29,076		-	29,076
The Exchange at Gwinnett TAD Fund (220)						
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
<i>Total: The Exchange at Gwinnett TAD Fund</i>			295,000		-	295,000
Opioid Remediation Fund (236)						
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
<i>Total: Opioid Remediation Fund</i>			269,000		-	269,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (250)						
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
Total: Sheriff Special Justice Fund			386,977		-	386,977
Sheriff Special State Fund (252)						
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	150,853
				Total: Fines and Forfeitures	150,853	411,301
Total: Sheriff Special State Fund			411,301		150,853	411,301

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (253)						
Fines and Forfeitures	-	148,095	148,095	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	2,144
				Total: Fines and Forfeitures	2,144	148,095
				Use of Fund Balance	334,131	186,036
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)	(2,144)				
Total: Use of Fund Balance	(2,144)	(148,095)				
Total: Police Justice Fund			-			

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (254)						
Fines and Forfeitures	-	119,021	119,021	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
				Total: Fines and Forfeitures	-	119,021
Use of Fund Balance	140,700	21,679	(119,021)	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)
				Total: Use of Fund Balance	-	(119,021)
Total: Police Special State Fund						

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (258)						
Fines and Forfeitures	-	73,162	73,162	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	11,524
				Total: Fines and Forfeitures	11,524	73,162
				Use of Fund Balance	31,718	-
Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. February 2025 Correction	-	(4,034)				
Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-March 2025	-	(205)				
Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund- April 2025	-	(15,852)				
Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund- May 2025	-	(11,132)				
Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. May 2025 Correction	-	8,369				
Total: Use of Fund Balance	-	(31,718)				
Total: DA Special State Fund			41,444			

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Economic Development Fund (580)						
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
Total: Economic Development Fund			11,545,000		-	11,545,000
Total Revenue Budget Adjustments			13,041,537		162,377	13,041,537

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 10/31/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101)						
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	-	6,000,000
				Indigent Defense - Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	6,375,000
				Total: Judiciary	-	12,375,000
Juvenile Court	7,866,919	10,206,919	2,340,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	1,125,000
				Indigent Defense - Remaining FY Reserves Transfer - Juvenile Court	-	1,215,000
				Total: Juvenile Court	-	2,340,000
Probate Court	5,115,335	5,400,335	285,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	285,000
				Total: Probate Court	-	285,000
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.	-	5,000
				Total: Community Services	-	5,000
Non-Departmental:						
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	-	(7,500,000)
				FY 25 Budget Load 2025-12-31_Amended_Expense - Budget revision - Indigent Defense	-	(7,500,000)
				Total: Indigent Defense	-	(15,000,000)
				Total: Non-Departmental	-	(14,996,984)
Total: General Fund						
			5,000		-	5,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and EMS District Fund (202)						
Contribution 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
<i>Total: Fire and EMS Fund</i>				Total: Contribution to Fund Balance	-	58,739
					-	58,739
Development & Enforcement District Fund (204)						
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
Non-Departmental:						
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)
<i>Total: Development & Enforcement District Fund</i>					-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (206)						
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
Non-Departmental:						
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)
<i>Total: Police Services District Fund</i>						
			-		-	-
Street Lighting Fund (207)						
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
<i>Total: Street Lighting Fund</i>						
			29,076		-	29,076
The Exchange at Gwinnett TAD Fund (220)						
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
<i>Total: The Exchange at Gwinnett TAD Fund</i>						
			295,000		-	295,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (230)						
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
				Non-Departmental:		
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)
				Total: E-911 Fund		
			-		-	

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Opiod Remediation Fund (236)						
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
<i>Total: Opiod Remediation Fund (236)</i>						
			269,000		-	269,000
Sheriff Special Justice Fund (250)						
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>						
			386,977		-	386,977
Sheriff Special State Fund (252)						
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	150,853
				Total: Sheriff Special State	150,853	411,301
<i>Total: Sheriff Special State Fund</i>						
			411,301		150,853	411,301

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (258)						
Contribution to Fund Balance	-	41,444	41,444	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	11,524
				Total: Contribution to Fund Balance	11,524	41,444
Total: DA Special State Fund			41,444		11,524	41,444
Economic Development Fund (580)						
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: Financial Services	-	11,545,000
Total: Opioid Remediation Fund (236)			11,545,000		-	11,545,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support (601)						
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)
Non-Departmental:						
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)
Total: Administrative Support			-		-	-
Total Appropriation Budget Adjustments				\$ 13,041,537	\$ 162,377	\$ 13,041,537

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

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
General Fund (101)				
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	Total: Taxes
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)	Total: Charges for Services
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
Total: General Fund			-	
Fire and EMS District Fund (202)				
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	-	
Total: Fire and EMS District Fund			-	
Development & Enforcement District Fund (204)				
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	-	
Total: Development & Enforcement District Fund			-	

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Recreation Fund (205)				
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	-	
Total: Recreation Fund			-	
Police Services District Fund (206)				
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	-	
Total: Police Services District Fund			-	
Economic Development Tax Fund (210)				
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	-	
Total: Economic Development Tax Fund			-	
Tree Bank Fund (235)				
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
Total: Tree Bank Fund			-	

Fund/Category	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Corrections Inmate Welfare Fund (265)				
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>				
			-	
Sheriff Inmate Fund (266)				
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>				
			-	
Administrative Support (601)				
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>				
			-	
Total Revenue Budget Adjustments				
			-	

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
General Fund (101)				
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>			150,000	
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>			90,000	
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>			160,000	
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 Subsidies
Partnership Gwinnett	500,000	-	(500,000)	Moved to Subsidies
Medical Examiner	2,085,593	-	(2,085,593)	Moved to Subsidies
Medical Examiner Equipment	302,740	-	(302,740)	Moved to Subsidies
Pauper Burials	150,000	-	(150,000)	Moved to Subsidies
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
Reseves - 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>			(7,973,791)	

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>			-	
Fire and EMS District Fund (202)				
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>			-	
Development & Enforcement District Fund (204)				
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
Recreation Fund (205)				
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>			-	
Police Services District Fund (206)				
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>			-	
Street Lighting Fund (207)				
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
Economic Development Tax Fund (210)				
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>			-	
E-911 Fund (230)				
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
Tourism Fund (231)				
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
Total: Cost Center Detail - Arts, Culture, and Entertainment			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
Total: Cost Center Detail - Facility Debt			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
Total: Cost Center Detail - Tourism			(2,262,822)	
Total: Tourism Fund			-	
Crime Victims Assistance Fund (255)				
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
Total: Cost Center Detail - Non-Departmental			-	
Total: Crime Victims Assistance Fund			-	
Solid Waste Operating Fund (560)				
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
Total: Cost Center Detail - Non-Departmental			-	
Total: Solid Waste Operating Fund			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Airport Operating Fund (570)				
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
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Airport Operating Fund</i>			-	
Local Transit Operating Fund (572)				
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
<i>Total: Cost Center Detail - Non-Departmental</i>			-	
<i>Total: Local Transit Operating Fund</i>			-	
Economic Development Fund (580)				
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
<i>Total: Cost Center Detail - Non-Departmental</i>			(11,359,855)	
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
<i>Total: Cost Center Detail - Planning and Development</i>			11,359,855	
<i>Total: Economic Development Fund</i>			-	

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Administrative Support (601)				
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>			-	
Fleet Management (610)				
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>			-	
Risk Management (611)				
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>			-	
Total Appropriations Budget Adjustments			-	