



Gwinnett
Financial Services

MONTHLY FINANCIAL STATUS REPORT

FOR THE PERIOD ENDED
SEPTEMBER 30, 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: October 24, 2025

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

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

This report includes:

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EXECUTIVE SUMMARY

2026 Budget Preparation

The Chairwoman's proposed 2026 budget will be made available to the public and news media when it is presented to the commissioners in November. A public hearing on the budget will be held on December 2, 2025. By County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January.

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 collections are received in the coming months.

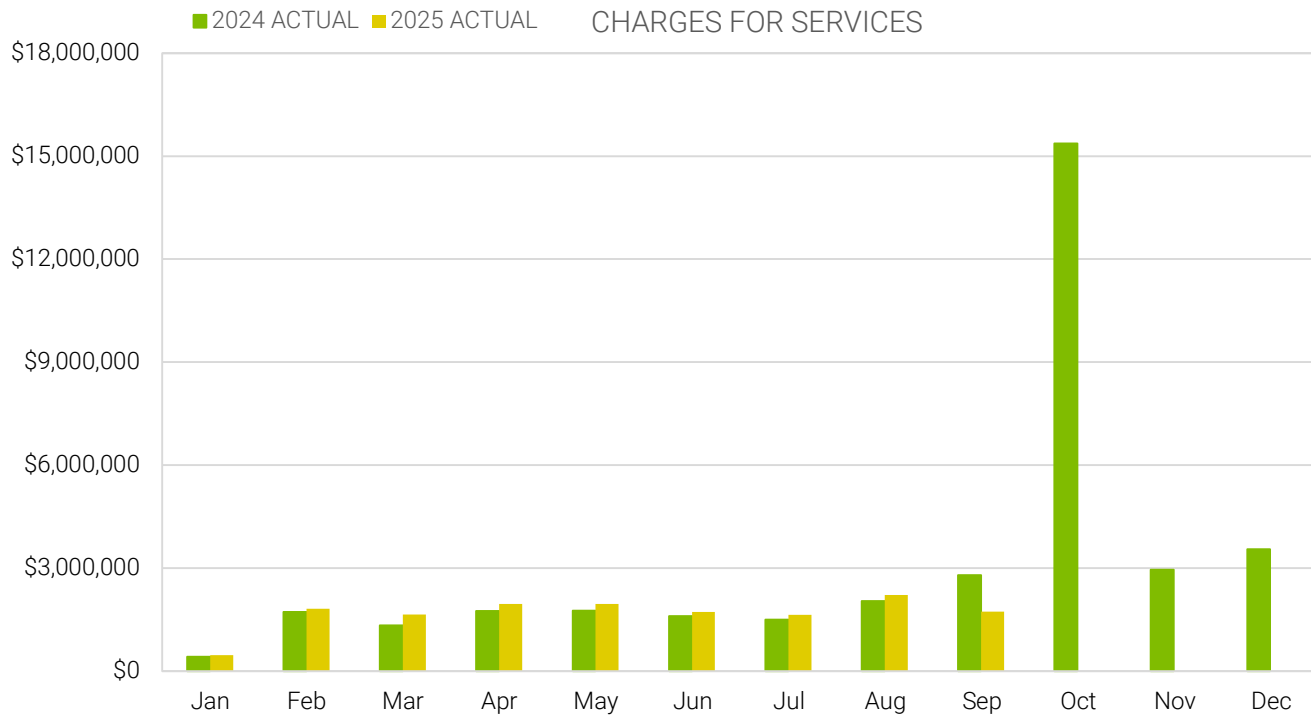
Oracle Implementation

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.

GENERAL FUND (PAGE 13)

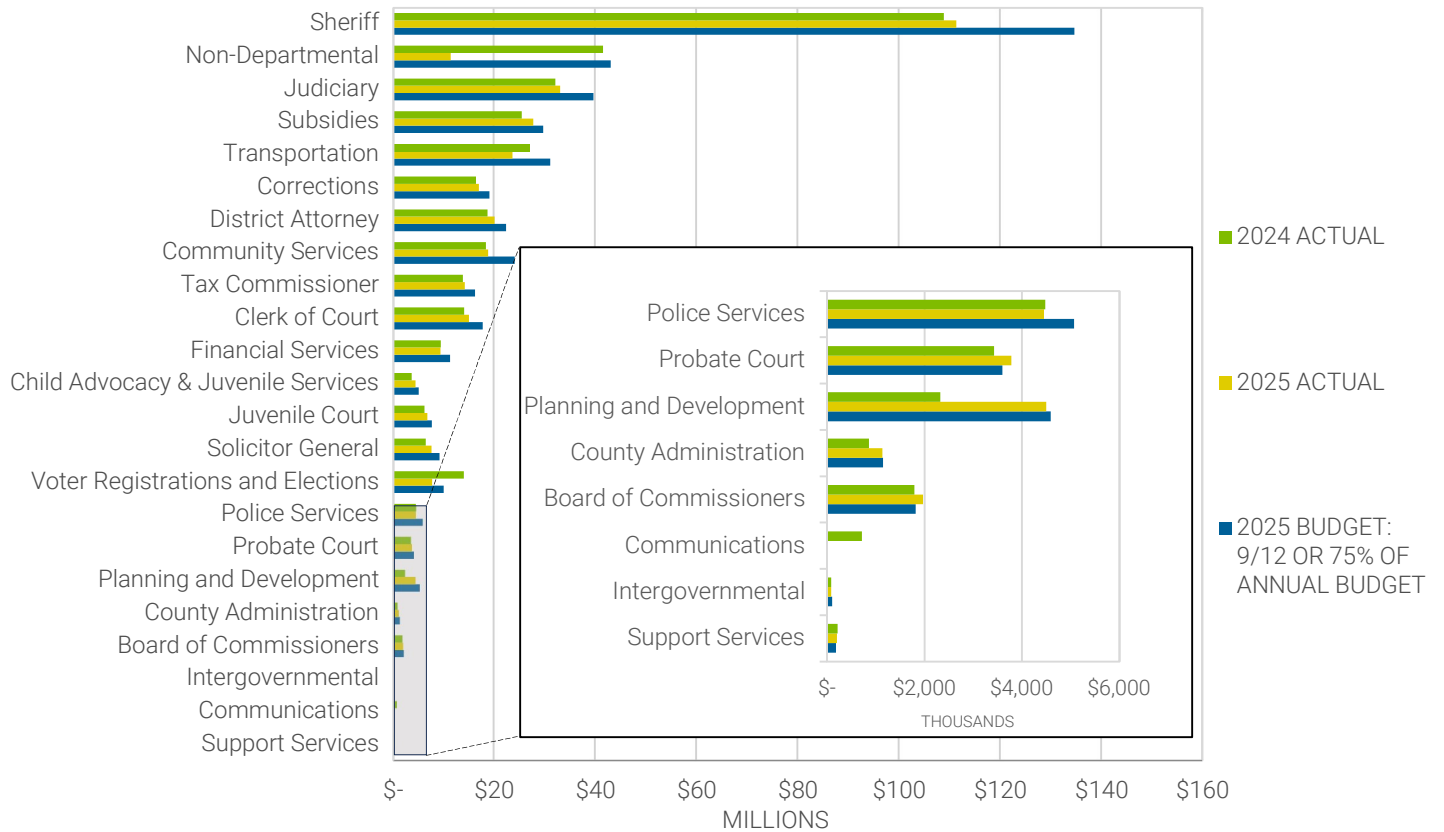
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community 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 September are up approximately \$246,000 or 2 percent, when compared to the same time last year. This is primarily due to a rise in civil court case filings. September's collections are below last year's due to the delay in billing property taxes.

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



Sheriff expenses are approximately \$2.5 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 \$23.3 million, or 17 percent, primarily due to the reversal of capital contributions, as well as underutilization in personnel, industrial supplies, license support agreements, and industrial repairs and maintenance.

Non-Departmental expenses are approximately \$30.2 million lower in comparison to 2024. This is primarily due to the temporary reversal of capital and indirect cost contributions from the General Fund. Non-Departmental expenses are also under budget approximately \$31.7 million due to the temporary reversal of capital and indirect cost contributions. In addition, the budget for Non-Departmental expenses appear 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 Executive Summary on page 2.

Judiciary expenses are approximately \$988,000 higher than last year, primarily due to increases in personnel costs, professional services, and indigent defense attorney fees. However, they are under budget approximately \$7.0 million, or 17 percent, primarily due to a change in the budgeting process for indigent defense, court reporters, and interpreters.

Subsidies are approximately \$2.3 million higher than last year, primarily due to increases to subsidies including Libraries and the Board of Health. Additionally, the subsidies within the General Fund now include several agencies that were previously categorized under Non-Departmental. However, they are under budget approximately \$2.0 million primarily due to the timing of qualifying subsidy payments with several third quarter or annual payments still to be made in 2025.

Transportation expenses are approximately \$3.3 million lower in comparison to 2024. This is primarily due to underutilization for landscaping and curb servicing contracts, which were temporarily paused earlier this year. Landscaping and curb servicing work has now resumed and contract payments are expected to be on track by early 2026. This decrease in expenses is partially offset by an increase in personnel services. Additionally, expenses are under budget approximately \$7.5 million primarily in contributions to capital for vehicle replacements.

Clerk of Court expenses are approximately \$937,000 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.

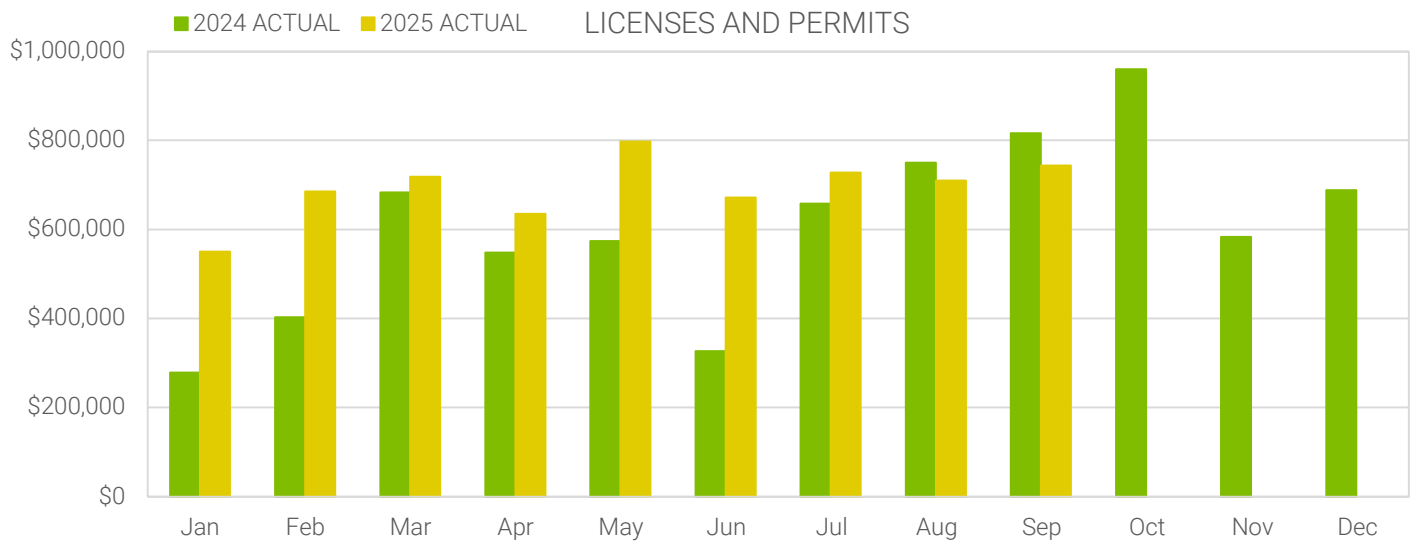
Voter Registrations and Elections expenses are approximately \$6.3 million lower in comparison to 2024, due to 2024 being an election year. Additionally, current expenses are under budget approximately \$2.3 million, or 23 percent, due to the Municipal General/Special Elections for Georgia Public Service Commissioner to be held in November 2025.

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

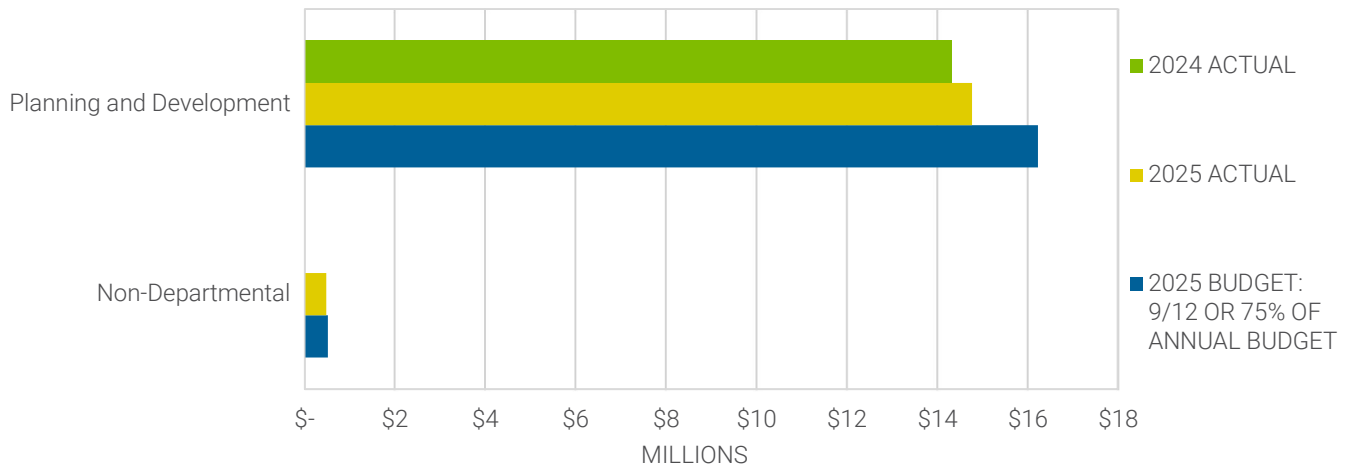
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 15)

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

The main revenue source for the Development and Enforcement Services District fund is property taxes. Further discussion on property taxes can be found in the Recurring Items section. Licenses and Permits is another major revenue category in this fund and is shown in the chart below. When compared to the same time last year, Licenses and Permits revenue is up approximately \$1.2 million. This increase is the result of needed changes in the fee schedule and to comply with 2024 legislation, adjusting new construction fixed cost per square foot to a valuation cost method.



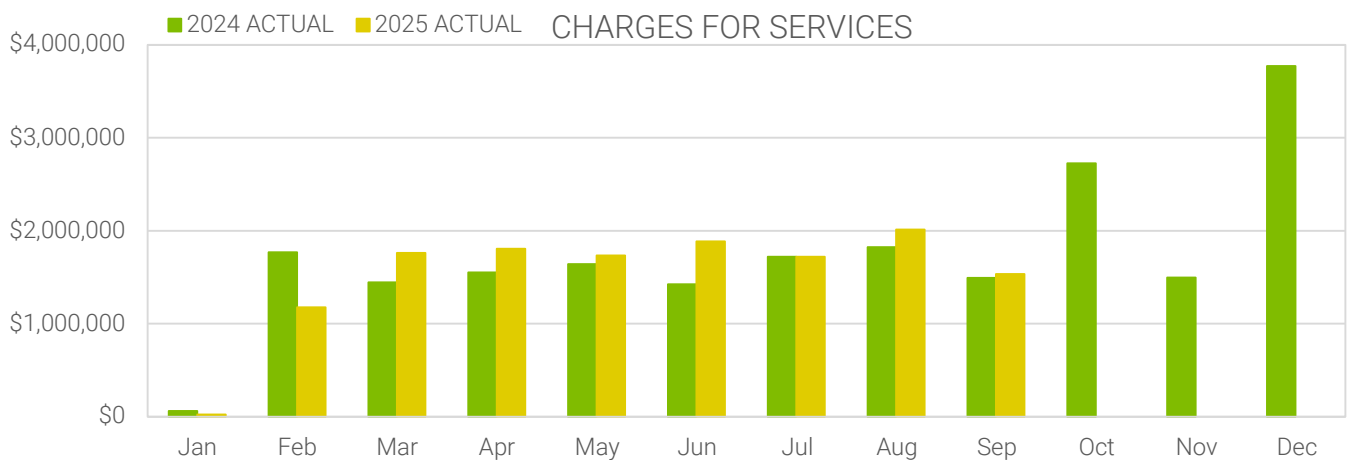
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND BUDGET VS. ACTUAL BY DEPARTMENT SEPTEMBER 2024– 2025 YTD EXPENDITURES



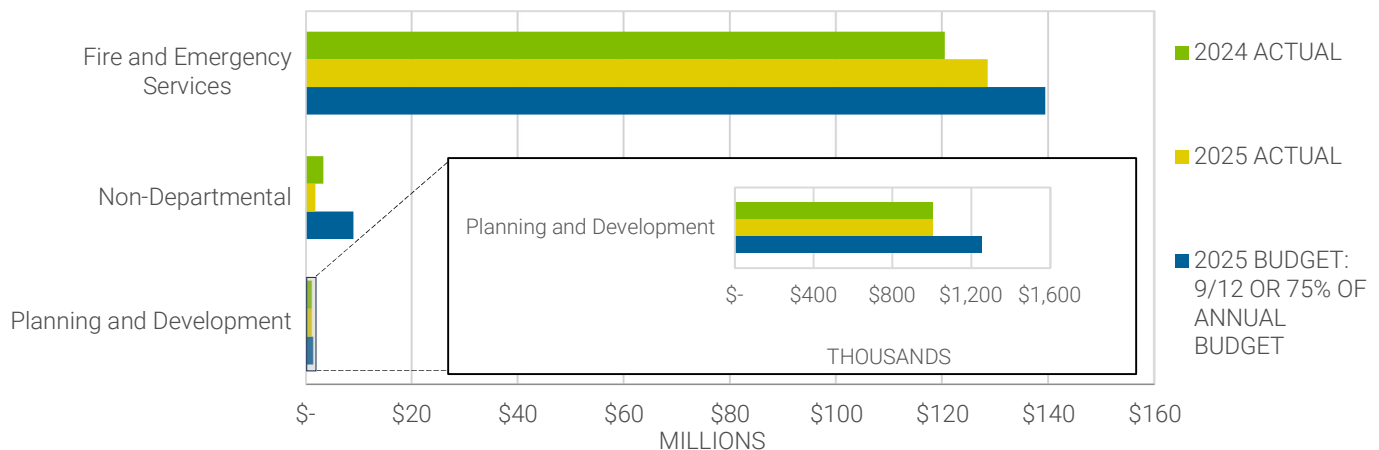
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 16)

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 up approximately \$734,000 when compared to last year. This is mainly attributed to an increase in ambulance transports in 2025.



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

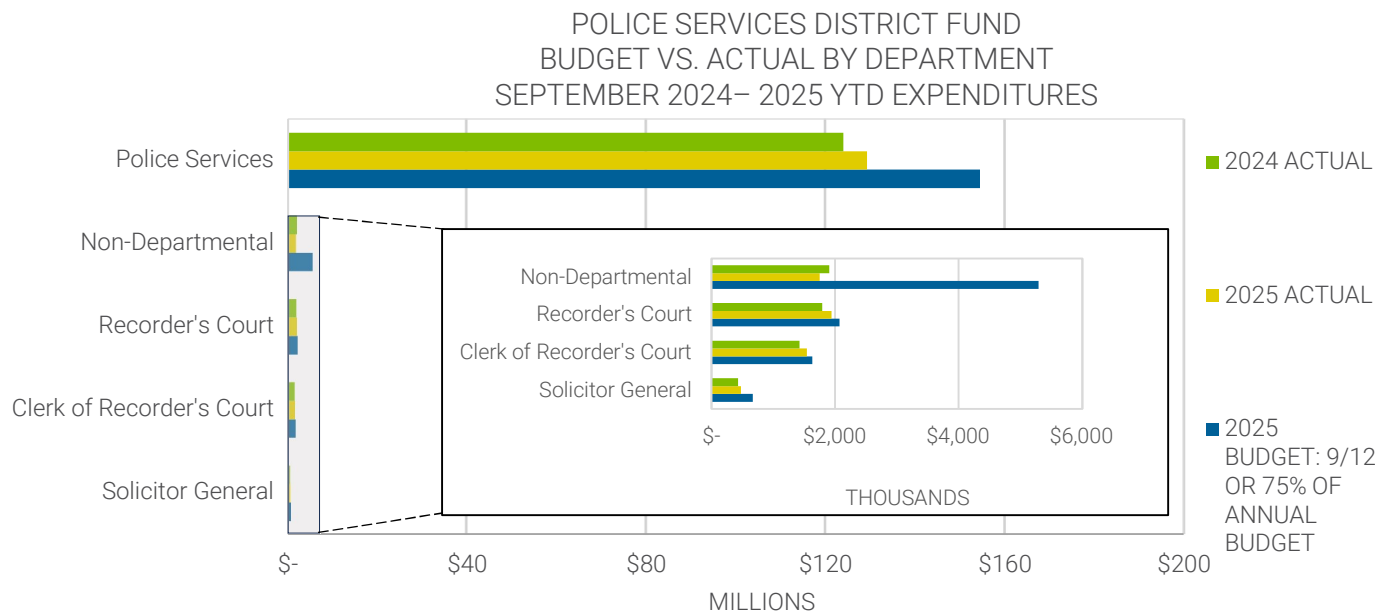
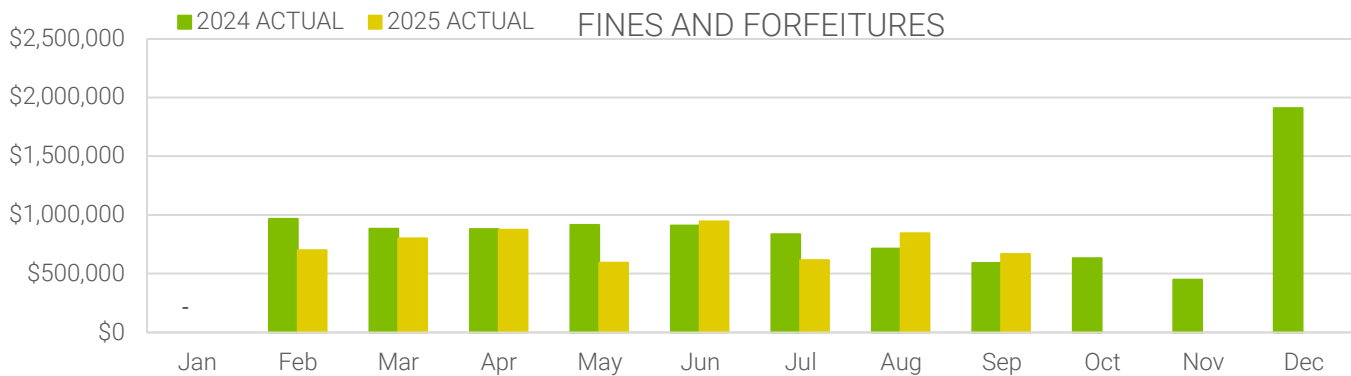


Fire and Emergency Services expenses are approximately \$8.1 million higher than last year, primarily due to fewer vacancies and higher salaries. The average vacancy rate decreased from 13 percent in 2024 to 5 percent in 2025.

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 September is down approximately \$659,000, or 10 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.

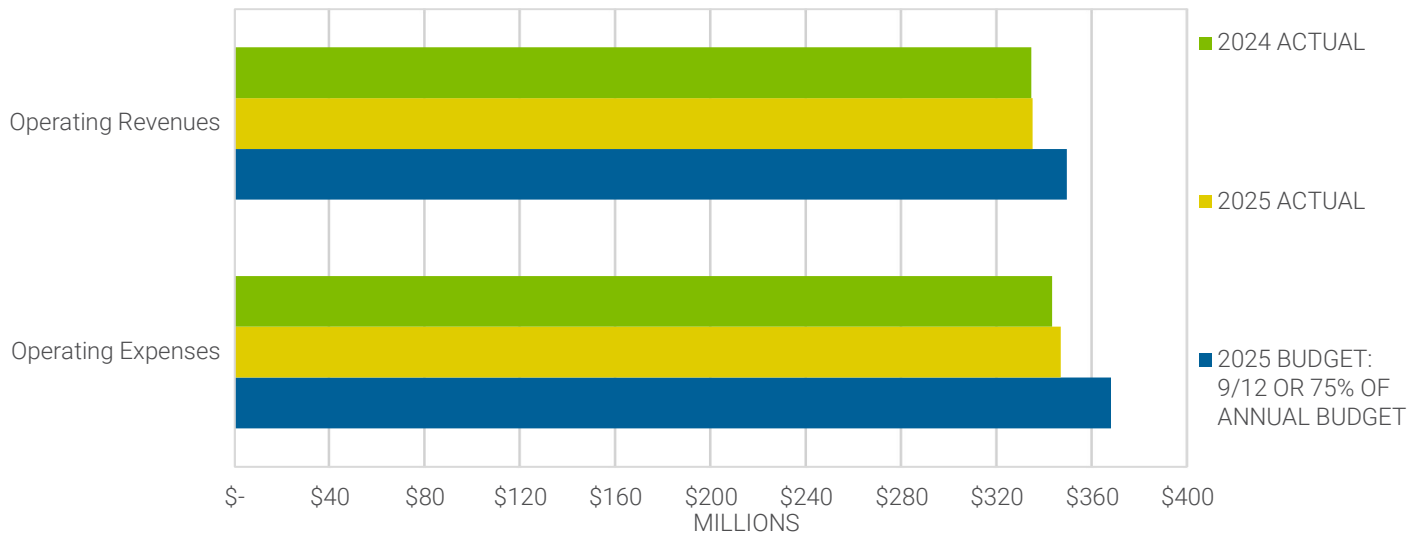


Police Services expenses are approximately \$5.3 million, or 4 percent, higher than the prior year primarily due to increased personnel costs related to reduced vacancies, pay-for-performance, and market adjustments. The average vacancy rate decreased from 23 percent in 2024 to 19 percent in 2025. Additionally, 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 \$25.2 million due to underutilization in personnel and professional services, as well as a pause in contributions to capital funds for vehicle replacements.

WATER & SEWER OPERATING FUND (PAGE 53)

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

WATER AND SEWER OPERATING FUND
SEPTEMBER 2024– 2025 YTD REVENUES AND EXPENSES

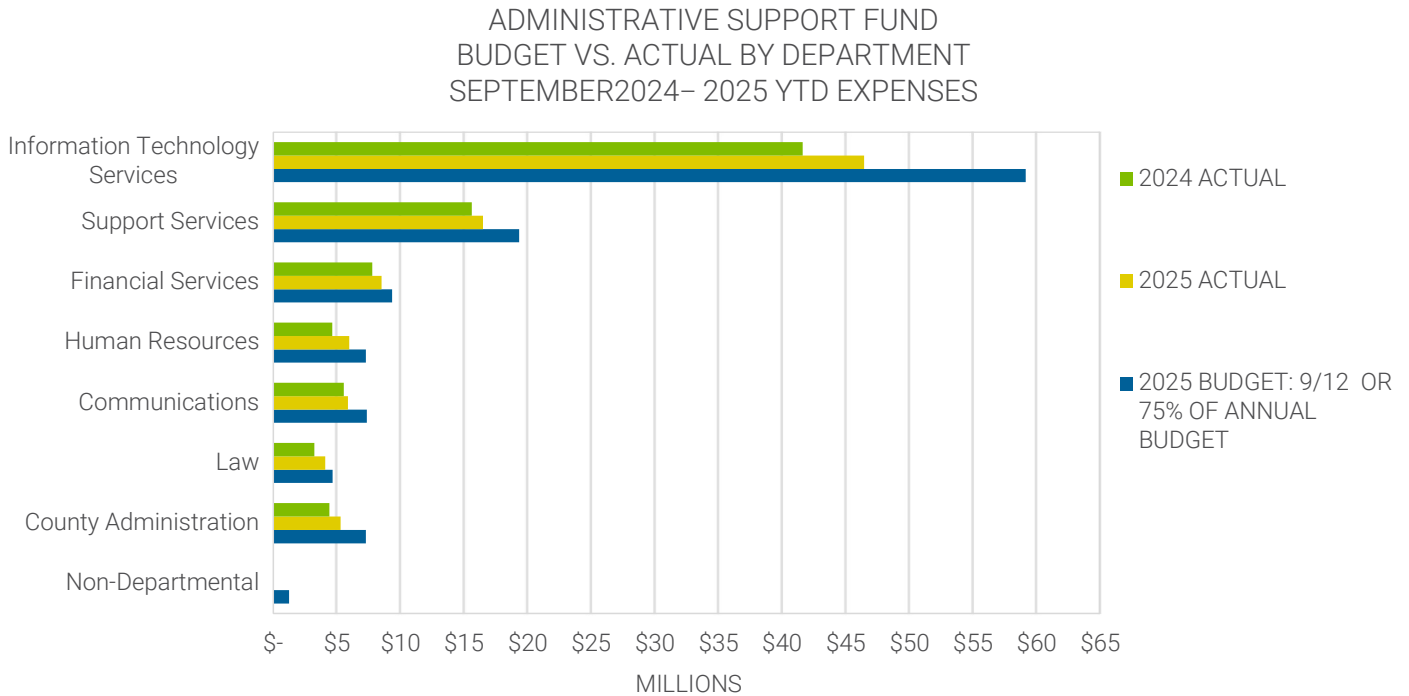


Year-to-date Water and Sewer Operating Fund revenues are up \$546,000 compared to last year. This is primarily attributable to an increase in Charges for Services related to a 4.5 percent increase in water and sewer rates as well as higher consumption in the warmer months. The increase in Charges for 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 \$3.6 million, or 1 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 \$21.0 million under budget primarily due to underutilization in areas such as 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.



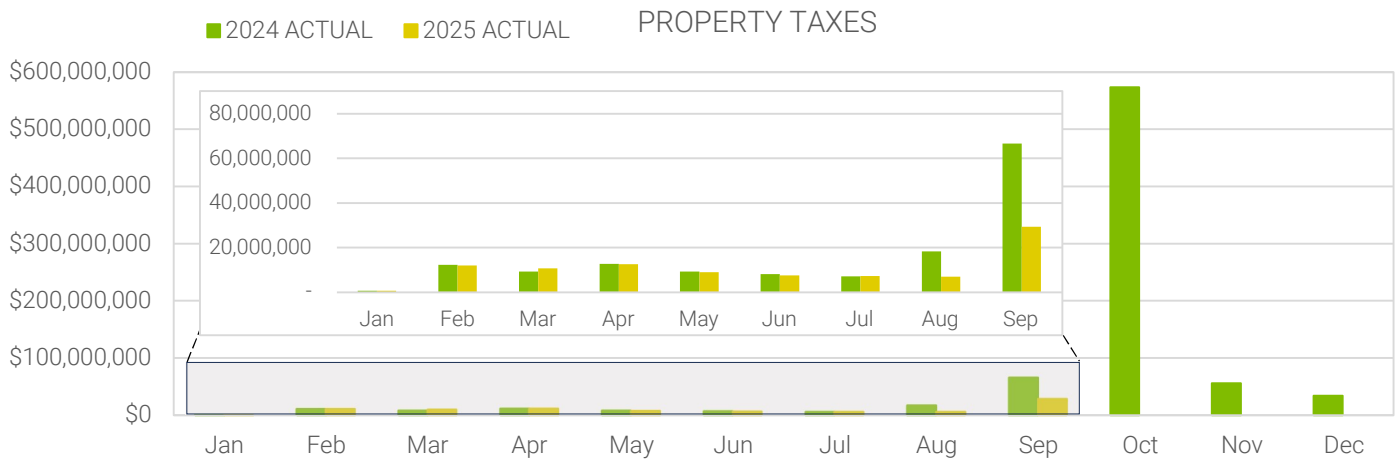
Information Technology Services expenses for September are up approximately \$4.9 million, or 12 percent, compared to last year. This is primarily due to increases in computer supplies and license support agreements. However, expenses are approximately \$12.7 million under budget. This variance is primarily attributable to lower expenses in areas such as license support agreements, technological outsourced services, and professional services.

Effective September, legal fees previously recorded under Non-departmental will be 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. Please note that January has lower receipts than other months, and its bars are barely visible. This is typical, as most collections in January are for the prior year's property taxes and are recorded in the previous year. Property Taxes through September 2025 are down approximately \$48.2 million when compared to the same time last year mainly due to the delay in billing 2025 property taxes, as discussed in the Executive Summary on page 2. Property tax bills are due November 15 this year, and therefore, higher collections are anticipated in the month of November.

Tax Digest Adjustment

In September, the Board of Assessors approved adjustments to the tax digest that resulted in a net decrease of approximately \$8.9 million for tax years 2016 through 2024. These adjustments include a net decrease of approximately \$55,000 in real property assessed values and a net decrease of approximately \$8.9 million in personal property assessed values. The majority of the adjustments are from deactivated personal property accounts.

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 and additional rate cuts are expected before the end of the year. 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. Across all funds, investment revenue is down \$2.7 million year-over-year. However, year-to-date revenue is trending ahead of budget in most funds because rate cuts were anticipated and were incorporated into 2025 budgets.

Street Lighting Fund

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

Contributions to Capital

Contributions to Capital for the General, Fire, Police, Recreation, and Stormwater funds have been temporarily paused until the fourth quarter when property tax revenue is collected. In the Fire and EMS fund, there was a temporary transfer from the Capital projects fund.

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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 225,953,428	\$ 225,953,428	\$ 225,953,428			
Revenues:						
Taxes	\$ 503,066,498	\$ 503,066,498	\$ 101,680,183	20.21%	128,088,570	27.88%
Licenses and Permits	5,385,122	5,385,122	2,166,567	40.23%	2,265,258	42.91%
Intergovernmental Revenues	2,211,200	2,211,200	1,717,693	77.68%	1,757,330	79.70%
Charges for Services	38,202,406	38,202,406	15,137,760	39.63%	14,891,669	43.36%
Fines and Forfeitures	3,094,270	3,094,270	2,439,038	78.82%	2,367,456	75.21%
Investment Income	5,908,000	5,908,000	3,904,474	66.09%	5,236,492	108.51%
Contributions and Donations	108,650	108,650	24,847	22.87%	10,145	9.58%
Miscellaneous	2,054,992	2,054,992	2,243,147	109.16%	2,342,771	127.06%
Other Financing Sources	-	-	225,297	-	61,970	-
Revenue without use of Fund Balance	560,031,138	560,031,138	129,539,005	23.13%	157,021,660	30.72%
Use of Fund Balance	25,308,640	25,308,640	-	-	-	-
TOTAL REVENUES	\$ 585,339,778	\$ 585,339,778	\$ 129,539,005	22.13%	157,021,660	28.53%
Appropriations:						
Board of Commissioners	2,724,968	2,724,968	1,919,683	70.45%	1,793,929	72.39%
Communications	-	-	-	-	716,985	58.96%
County Administration	1,609,864	1,722,868	1,079,010	62.63%	857,322	54.00%
Financial Services	14,979,047	14,979,047	9,339,230	62.35%	9,429,674	67.41%
Tax Commissioner	21,564,614	21,564,614	14,163,770	65.68%	13,780,002	70.20%
Transportation	41,404,644	41,404,644	23,585,970	56.96%	26,934,889	70.13%
Planning and Development	6,883,534	6,883,534	4,350,958	63.21%	2,322,948	57.27%
Police Services	7,605,437	7,605,437	4,384,610	57.65%	4,481,291	59.92%
Corrections	25,375,381	25,375,381	16,906,846	66.63%	16,374,444	67.22%
Sheriff	179,652,962	179,652,962	111,409,773	62.01%	108,898,534	66.10%
District Attorney	29,771,110	29,771,110	20,050,559	67.35%	18,660,792	70.48%
Solicitor General	12,167,072	12,167,072	7,559,672	62.13%	6,414,532	61.15%
Judiciary	40,449,669	52,824,669	33,023,197	62.51%	32,035,514	75.10%
Juvenile Court	7,866,919	10,206,919	6,773,104	66.36%	6,178,426	69.76%
Child Advocacy & Juvenile Services	6,693,787	6,693,787	4,375,396	65.37%	3,647,616	64.49%
Probate Court	5,115,335	5,400,335	3,651,210	67.61%	3,429,846	72.22%
Clerk of Court	23,623,860	23,623,860	14,951,669	63.29%	14,014,590	66.40%

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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Voter Registrations & Elections	13,321,547	13,321,547	7,682,497	57.67%	13,988,894	62.68%
Support Services	272,500	272,500	205,647	75.47%	216,822	80.75%
Intergovernmental	160,000	160,000	82,583	51.61%	84,003	52.50%
Community Services	32,029,764	32,029,764	18,770,462	58.60%	18,337,367	65.83%
Subsidies:						
Atlanta Regional Commission	1,216,534	1,216,534	912,423	75.00%	1,198,654	92.52%
Board of Health	3,345,000	3,345,000	1,672,500	50.00%	1,250,000	50.00%
Dept. of Family and Children Services	660,638	660,638	495,479	75.00%	-	-
Food Insecurity	150,000	150,000	15,394	10.26%	17,401	11.60%
Gwinnett Coalition - HHS	235,088	235,088	117,544	50.00%	117,544	50.00%
Gwinnett County Public Library	26,971,986	26,971,986	19,793,701	73.39%	18,936,566	73.57%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
View Point Health	1,443,341	1,443,341	721,671	50.00%	721,671	50.00%
Homelessness Prevention	1,012,300	1,012,300	506,150	50.00%	446,493	89.30%
Healthcare Initiative-Chronic Care Assistance	650,000	650,000	550,000	84.62%	-	-
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	1,494,932	62.59%	1,308,019	65.15%
Total Subsidies	39,580,578	39,580,578	27,687,151	69.95%	25,403,706	69.43%
Non Departmental:						
Contingency	3,729,000	3,615,996	-	-	120,000	1.66%
Contribution to Capital	38,601,436	38,601,436	-	-	28,186,526	75.00%
Contribution to Local Transit	14,800,000	14,800,000	11,099,742	75.00%	13,201,500	75.00%
Grant Match	-	-	-	-	-	-
Contribution to Airport	116,750	116,750	87,563	75.00%	18,750	75.00%
Pension Reserves	240,000	240,000	145,047	60.44%	-	-
Indigent Defense Reserve	15,000,000	-	-	-	-	-
Total Non-Departmental	72,487,186	57,374,182	11,332,352	19.75%	41,526,775	63.73%
Appropriations without Contribution to Fund Balance	585,339,778	585,339,778	343,285,347	58.65%	369,528,902	67.15%
TOTAL APPROPRIATIONS	\$ 585,339,778	\$ 585,339,778	\$ 343,285,347	58.65%	369,528,902	67.15%
Projected Fund Balance December 31	\$ 225,953,428	\$ 225,953,428				
Fund Balance as of Report Date			\$ 12,207,086			

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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 96,263,298	\$ 96,263,298	\$ 96,263,298			
Revenues:						
Taxes	\$ 181,436,233	\$ 181,436,233	\$ 11,830,853	6.52%	22,340,960	13.61%
Licenses and Permits	1,000,000	1,000,000	753,510	75.35%	792,053	70.06%
Intergovernmental Revenues	-	58,739	58,739	100.00%	35,939	100.00%
Charges for Services	18,117,690	18,117,690	13,649,224	75.34%	12,914,830	75.67%
Investment Income	1,656,000	1,656,000	1,406,100	84.91%	2,071,202	139.73%
Contributions and Donations	1,000	1,000	6,751	675.10%	11,165	111.65%
Miscellaneous	1,000	1,000	385,813	38,581.27%	154,396	5,146.54%
Other Financing Sources	-	-	13,000,000	-	-	-
Revenue without use of Fund Balance	202,211,923	202,270,662	41,090,990	20.31%	38,320,545	20.85%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 202,211,923	\$ 202,270,662	\$ 41,090,990	20.31%	38,320,545	20.85%
Appropriations:						
Planning and Development	1,670,815	1,670,815	1,003,411	60.06%	1,002,862	67.97%
Fire and Emergency Services	185,929,900	185,929,900	128,599,374	69.17%	120,501,306	68.23%
Non-Departmental:						
Contingency	926,000	926,000	-	-	-	-
Fire EMS	11,057,815	11,057,815	1,784,969	16.14%	3,293,097	68.78%
Total Non-Departmental	11,983,815	11,983,815	1,784,969	14.89%	3,293,097	58.67%
Appropriations without Contribution to Fund Balance	199,584,530	199,584,530	131,387,755	65.83%	124,797,265	67.94%
Contribution to Fund Balance	2,627,393	2,686,132	-	-	-	-
TOTAL APPROPRIATIONS	\$ 202,211,923	\$ 202,270,662	\$ 131,387,755	64.96%	124,797,265	67.89%
Projected Fund Balance December 31	\$ 96,263,298	\$ 96,263,298				
Fund Balance as of Report Date			\$ 5,966,533			

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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 13,548,443	\$ 13,548,443	\$ 13,548,443			
Revenues:						
Taxes	\$ 13,530,958	\$ 13,530,958	\$ 838,925	6.20%	1,583,261	13.06%
Licenses and Permits	7,600,000	7,600,000	6,237,436	82.07%	5,036,851	102.15%
Charges for Services	950,000	950,000	643,218	67.71%	646,621	61.12%
Investment Income	485,500	485,500	301,061	62.01%	449,857	150.76%
Miscellaneous	-	-	53,691	-	38,275	167.87%
Revenue without use of Fund Balance	22,566,458	22,566,458	8,074,331	35.78%	7,754,866	42.08%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 22,566,458	\$ 22,566,458	\$ 8,074,331	35.78%	7,754,866	33.67%
Appropriations:						
Planning and Development	21,492,316	21,648,138	14,780,332	68.28%	14,325,639	62.57%
Non-Departmental:						
Contingency	134,000	28,178	-	-	-	-
Development & Code Enforcement	709,417	659,417	478,813	72.61%	-	-
Total Non-Departmental	843,417	687,595	478,813	69.64%	-	-
Appropriations without Contribution to Fund Balance	22,335,733	22,335,733	15,259,145	68.32%	14,325,639	62.20%
Contribution to Fund Balance	230,725	230,725	-	-	-	-
TOTAL APPROPRIATIONS	\$ 22,566,458	\$ 22,566,458	\$ 15,259,145	67.62%	14,325,639	62.20%
Projected Fund Balance December 31	\$ 13,548,443	\$ 13,548,443				
Fund Balance as of Report Date			\$ 6,363,629			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 28,508,303	\$ 28,508,303	\$ 28,508,303			
Revenues:						
Taxes	\$ 58,887,100	\$ 58,887,100	\$ 3,736,189	6.34%	7,047,472	13.61%
Intergovernmental Revenues	-	-	128,143	-	249,214	-
Charges for Services	5,050,141	5,050,141	4,168,116	82.53%	3,728,088	86.16%
Investment Income	657,500	657,500	483,265	73.50%	633,195	89.42%
Contributions and Donations	7,500	7,500	3,740	49.87%	10,365	35.53%
Miscellaneous	2,939,262	2,939,262	2,544,017	86.55%	2,404,303	88.01%
Other Financing Sources	21,930	21,930	-	-	-	-
Revenue without use of Fund Balance	67,563,433	67,563,433	11,063,470	16.37%	14,072,636	23.60%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 67,563,433	\$ 67,563,433	\$ 11,063,470	16.37%	14,072,636	23.60%
Appropriations:						
Support Services	52,110	52,110	29,920	57.42%	30,530	66.17%
Community Services	-	-	-	-	39,048,073	69.54%
Parks and Recreation	60,436,324	60,436,324	38,132,216	63.09%	-	-
Non-Departmental:						
Contingency	137,000	137,000	-	-	-	-
Recreation	1,140,496	1,140,496	65,291	5.72%	588,920	55.97%
Total Non-Departmental	1,277,496	1,277,496	65,291	5.11%	588,920	49.94%
Appropriations without Contribution to Fund Balance	61,765,930	61,765,930	38,227,427	61.89%	39,667,523	69.14%
Contribution to Fund Balance	5,797,503	5,797,503	-	-	-	-
TOTAL APPROPRIATIONS	\$ 67,563,433	\$ 67,563,433	\$ 38,227,427	56.58%	39,667,523	66.54%
Projected Fund Balance December 31	\$ 28,508,303	\$ 28,508,303				
Fund Balance as of Report Date			\$ 1,344,345			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 122,709,281	\$ 122,709,281	\$ 122,709,281			
Revenues:						
Taxes	\$ 133,844,952	\$ 133,844,952	\$ 8,621,186	6.44%	16,114,292	13.46%
Insurance Premium Tax	62,310,140	62,310,140	-	-	-	-
Charges for Services	1,110,480	1,110,480	738,409	66.49%	769,051	67.17%
Fines and Forfeitures	10,413,542	8,113,542	6,033,657	74.37%	6,692,318	66.22%
Investment Income	2,393,000	2,393,000	2,035,802	85.07%	2,584,466	136.20%
Miscellaneous	459,063	460,813	566,063	122.84%	425,607	95.38%
Revenue without use of Fund Balance	210,531,177	208,232,927	17,995,117	8.64%	26,585,733	13.74%
Use of Fund Balance	8,457,572	10,755,822	-	-	-	-
TOTAL REVENUES	\$ 218,988,749	\$ 218,988,749	\$ 17,995,117	8.22%	26,585,733	13.42%
Appropriations:						
Police Services	206,087,456	206,088,770	129,322,512	62.75%	124,067,036	65.73%
Solicitor General	893,673	893,673	477,448	53.43%	433,268	49.93%
Clerk of Recorder's Court	2,180,121	2,180,121	1,544,638	70.85%	1,425,409	69.79%
Recorder's Court	2,385,708	2,765,708	1,941,687	70.21%	1,793,799	74.23%
Non-Departmental:						
Contingency	1,005,000	1,005,000	-	-	-	-
Police	6,436,791	6,055,477	1,750,597	28.91%	1,907,126	60.58%
Total Non-Departmental	7,441,791	7,060,477	1,750,597	24.79%	1,907,126	46.56%
Appropriations without Contribution to Fund Balance	218,988,749	218,988,749	135,036,883	61.66%	129,626,638	65.41%
TOTAL APPROPRIATIONS	\$ 218,988,749	\$ 218,988,749	\$ 135,036,883	61.66%	129,626,638	65.41%
Projected Fund Balance December 31	\$ 122,709,281	\$ 122,709,281				
Fund Balance as of Report Date			\$ 5,667,515			

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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	504,269	5.24%	1,072,236	10.71%
Investment Income	-	-	36,002	-	57,815	-
Miscellaneous	-	-	37,981	-	16,569	-
Revenue without use of Fund Balance	9,600,000	9,629,076	578,251	6.01%	1,146,620	11.45%
Use of Fund Balance	783,833	783,833	-	-	-	-
TOTAL REVENUES	\$ 10,383,833	\$ 10,412,909	\$ 578,251	5.55%	1,146,620	11.25%
Appropriations:						
Transportation	10,363,833	10,392,909	6,571,221	63.23%	6,219,693	61.09%
Non-Departmental:						
Contingency	20,000	20,000	-	-	-	-
Total Non-Departmental	20,000	20,000	-	-	-	-
Appropriations without Contribution to Fund Balance	10,383,833	10,412,909	6,571,221	63.11%	6,219,693	61.03%
TOTAL APPROPRIATIONS	\$ 10,383,833	\$ 10,412,909	\$ 6,571,221	63.11%	6,219,693	61.03%
Projected Fund Balance December 31	\$ 3,320,482	\$ 3,320,482				
Fund Balance as of Report Date			\$ (2,672,487)			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 312,406	\$ 312,406	\$ 312,406			
Revenues:						
Charges for Services	150,000	150,000	13,001	8.67%	18,671	11.67%
Investment Income	12,000	12,000	9,723	81.02%	18,304	73.17%
Miscellaneous	-	-	413	-	149	-
Revenue without use of Fund Balance	162,000	162,000	23,137	14.28%	37,124	20.07%
Use of Fund Balance	209,305	209,305	-	-	-	-
TOTAL REVENUES	\$ 371,305	\$ 371,305	\$ 23,137	6.23%	37,124	8.02%
Appropriations:						
Transportation	371,305	371,305	89,126	24.00%	259,977	56.19%
Appropriations without Contribution to Fund Balance	371,305	371,305	89,126	24.00%	259,977	56.19%
TOTAL APPROPRIATIONS	\$ 371,305	\$ 371,305	\$ 89,126	24.00%	259,977	56.19%
Projected Fund Balance December 31	\$ 312,406	\$ 312,406				
Fund Balance as of Report Date			\$ 246,416			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 426,483	\$ 426,483	\$ 426,483			
Revenues:						
Investment Income	15,500	15,500	13,696	88.36%	19,798	102.05%
Revenue without use of Fund Balance	15,500	15,500	13,696	88.36%	19,798	102.05%
Use of Fund Balance	81,681	81,681	-	-	-	-
TOTAL REVENUES	<u>\$ 97,181</u>	<u>\$ 97,181</u>	<u>\$ 13,696</u>	14.09%	<u>19,798</u>	21.13%
Appropriations:						
Loganville EMS	97,181	97,181	90,750	93.38%	82,815	88.39%
Appropriations without Contribution to Fund Balance	97,181	97,181	90,750	93.38%	82,815	88.39%
TOTAL APPROPRIATIONS	<u>\$ 97,181</u>	<u>\$ 97,181</u>	<u>\$ 90,750</u>	93.38%	<u>82,815</u>	88.39%
Projected Fund Balance December 31	\$ 426,483	\$ 426,483				
Fund Balance as of Report Date			\$ 349,429			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 14,790,490	\$ 14,790,490	\$ 14,790,490			
Revenues:						
Taxes	\$ 17,086,726	\$ 17,086,726	\$ 1,132,568	6.63%	2,132,329	14.60%
Investment Income	157,500	157,500	380,715	241.72%	510,046	262.91%
Revenue without use of Fund Balance	17,244,226	17,244,226	1,513,284	8.78%	2,642,375	17.86%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 1,513,284</u>	8.78%	<u>2,642,375</u>	12.53%
Appropriations:						
Planning and Development	16,302,876	16,302,876	5,127,051	31.45%	10,882,332	51.59%
Appropriations without Contribution to Fund Balance	16,302,876	16,302,876	5,127,051	31.45%	10,882,332	51.59%
Contribution to Fund Balance	941,350	941,350	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 17,244,226</u>	<u>\$ 17,244,226</u>	<u>\$ 5,127,051</u>	29.73%	<u>10,882,332</u>	51.59%
Projected Fund Balance December 31	\$ 14,790,490	\$ 14,790,490				
Fund Balance as of Report Date			\$ 11,176,722			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 33,636,006	\$ 33,636,006	\$ 33,636,006			
Revenues:						
Taxes	\$ -	\$ -	\$ 962,753	-	1,467,462	-
Investment Income	927,500	927,500	948,628	102.28%	879,642	116.45%
Revenue without use of Fund Balance	927,500	927,500	1,911,381	206.08%	2,347,104	310.71%
TOTAL REVENUES	\$ 927,500	\$ 927,500	\$ 1,911,381	206.08%	2,347,104	310.71%
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			\$ 35,547,387			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 11,007,979	\$ 11,007,979	\$ 11,007,979			
Revenues:						
Taxes	\$ -	\$ -	\$ 177,336	-	347,181	-
Investment Income	258,000	258,000	310,526	120.36%	271,078	148.41%
Revenue without use of Fund Balance	258,000	258,000	487,862	189.09%	618,259	338.49%
TOTAL REVENUES	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ 487,862</u>	189.09%	<u>618,259</u>	338.49%
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	<u>\$ 258,000</u>	<u>\$ 258,000</u>	<u>\$ -</u>	-	<u>-</u>	-
Projected Fund Balance December 31	\$ 11,007,979	\$ 11,007,979				
Fund Balance as of Report Date			\$ 11,495,840			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 7,822,658	\$ 7,822,658	\$ 7,822,658			
Revenues:						
Taxes	\$ -	\$ -	\$ 250,589	-	212,852	-
Investment Income	178,000	178,000	224,232	125.97%	178,112	121.80%
Revenue without use of Fund Balance	178,000	178,000	474,821	266.75%	390,963	267.35%
TOTAL REVENUES	\$ 178,000	\$ 178,000	\$ 474,821	266.75%	390,963	267.35%
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	\$ 178,000	\$ 178,000	\$ -	-	-	-
Projected Fund Balance December 31	\$ 7,822,658	\$ 7,822,658				
Fund Balance as of Report Date			\$ 8,297,479			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 4,115,774	\$ 4,115,774	\$ 4,115,774			
Revenues:						
Taxes	\$ -	\$ -	\$ 126,309	-	238,260	-
Investment Income	101,500	101,500	118,771	117.02%	91,296	159.86%
Revenue without use of Fund Balance	101,500	101,500	245,081	241.46%	329,556	577.06%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	\$ 101,500	\$ 101,500	\$ 245,081	241.46%	329,556	329.56%
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			\$ 4,360,855			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 11,294,512	\$ 11,294,512	\$ 11,294,512			
Revenues:						
Taxes	\$ -	\$ -	\$ 239,863	-	802,435	-
Investment Income	287,000	287,000	328,034	114.30%	277,181	144.21%
Miscellaneous	-	-	10,000	-	-	-
Revenue without use of Fund Balance	287,000	287,000	577,897	201.36%	1,079,615	561.69%
TOTAL REVENUES	<u>\$ 287,000</u>	<u>\$ 287,000</u>	<u>\$ 577,897</u>	201.36%	<u>1,079,615</u>	561.69%
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	<u>\$ 287,000</u>	<u>\$ 287,000</u>	<u>\$ -</u>	-	<u>10,781</u>	5.61%
Projected Fund Balance December 31	\$ 11,294,512	\$ 11,294,512				
Fund Balance as of Report Date			\$ 11,872,408			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 6,822,704	\$ 6,822,704	\$ 6,822,704			
Revenues:						
Taxes	\$ -	\$ -	\$ 404,504	-	57,503	-
Investment Income	242,500	242,500	112,777	46.51%	154,683	139.19%
Revenue without use of Fund Balance	242,500	242,500	517,281	213.31%	212,186	190.94%
Use of Fund Balance	2,492,325	2,787,325	-	-	-	-
TOTAL REVENUES	<u>\$ 2,734,825</u>	<u>\$ 3,029,825</u>	<u>\$ 517,281</u>	17.07%	<u>212,186</u>	8.46%
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			\$ 7,334,986			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 40,670,130	\$ 40,670,130	\$ 40,670,130			
Revenues:						
Charges for Services	24,344,400	24,344,400	12,197,384	50.10%	14,230,049	59.98%
Investment Income	1,104,500	1,104,500	983,455	89.04%	1,190,709	72.89%
Miscellaneous	-	-	39,429	-	15,985	-
Revenue without use of Fund Balance	25,448,900	25,448,900	13,220,269	51.95%	15,436,743	60.88%
Use of Fund Balance	5,415,021	5,415,021	-	-	-	-
TOTAL REVENUES	\$ 30,863,921	\$ 30,863,921	\$ 13,220,269	42.83%	15,436,743	51.94%
Appropriations:						
Police Services	27,273,885	27,273,885	17,978,996	65.92%	16,200,522	61.79%
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	20,185,520	65.40%	18,349,860	61.74%
TOTAL APPROPRIATIONS	\$ 30,863,921	\$ 30,863,921	\$ 20,185,520	65.40%	18,349,860	61.74%
Projected Fund Balance December 31	\$ 40,670,130	\$ 40,670,130				
Fund Balance as of Report Date			\$ 33,704,878			

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.

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 25,453,650	\$ 25,453,650	\$ 25,453,650			
Revenues:						
Taxes	\$ 14,144,182	\$ 14,144,182	\$ 10,929,576	77.27%	9,612,184	68.47%
Charges for Services	1,000	1,000	-	-	-	-
Investment Income	802,000	802,000	703,413	87.71%	712,375	139.68%
Miscellaneous	45,119	45,119	-	-	-	-
Revenue without use of Fund Balance	14,992,301	14,992,301	11,632,990	77.59%	10,324,559	70.74%
Use of Fund Balance	3,725,640	3,725,640	-	-	-	-
TOTAL REVENUES	\$ 18,717,941	\$ 18,717,941	\$ 11,632,990	62.15%	10,324,559	55.12%
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	15,162,127	96.86%	15,143,468	96.56%
Tourism	2,764,142	2,764,142	2,015,074	72.90%	2,021,143	70.91%
Appropriations without Contribution to Fund Balance	18,717,941	18,717,941	17,477,201	93.37%	17,364,610	92.70%
TOTAL APPROPRIATIONS	\$ 18,717,941	\$ 18,717,941	\$ 17,477,201	93.37%	17,364,610	92.70%
Projected Fund Balance December 31	\$ 25,453,650	\$ 25,453,650				
Fund Balance as of Report Date			\$ 19,609,439			

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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 4,903,628	\$ 4,903,628	\$ 4,903,628			
Revenues:						
Taxes	\$ 1,036,158	\$ 1,036,158	\$ 715,017	69.01%	765,298	69.01%
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%	568,233	45.14%
Investment Income	47,000	47,000	120,630	256.66%	113,728	195.41%
Revenue without use of Fund Balance	2,686,027	2,686,027	1,816,208	67.62%	1,847,259	65.36%
TOTAL REVENUES	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 1,816,208</u>	67.62%	<u>1,847,259</u>	65.36%
Appropriations:						
Stadium Operations	2,126,868	2,126,868	2,095,531	98.53%	2,171,088	97.55%
Appropriations without Contribution to Fund Balance	2,126,868	2,126,868	2,095,531	98.53%	2,171,088	97.55%
Contribution to Fund Balance	559,159	559,159	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 2,686,027</u>	<u>\$ 2,686,027</u>	<u>\$ 2,095,531</u>	78.02%	<u>2,171,088</u>	76.82%
Projected Fund Balance December 31	\$ 4,903,628	\$ 4,903,628				
Fund Balance as of Report Date			\$ 4,624,305			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 7,304,448	\$ 7,304,448	\$ 7,304,448			
Revenues:						
Charges for Services	868,093	868,093	431,421	49.70%	413,154	44.42%
Investment Income	74,640	74,640	30,815	41.28%	50,744	-
Revenue without use of Fund Balance	942,733	942,733	462,235	49.03%	463,897	49.88%
Use of Fund Balance	557,267	557,267	-	-	-	-
TOTAL REVENUES	\$ 1,500,000	\$ 1,500,000	\$ 462,235	30.82%	463,897	30.93%
Appropriations:						
Clerk of Court	1,500,000	1,500,000	103,050	6.87%	89,524	5.97%
Appropriations without Contribution to Fund Balance	1,500,000	1,500,000	103,050	6.87%	89,524	5.97%
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,500,000	\$ 103,050	6.87%	89,524	5.97%
Projected Fund Balance December 31	\$ 7,304,448	\$ 7,304,448				
Fund Balance as of Report Date			\$ 7,663,633			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 302,508	\$ 302,508	\$ 302,508			
Revenues:						
Charges for Services	30,000	30,000	33,095	110.32%	39,946	133.15%
Revenue without use of Fund Balance	30,000	30,000	33,095	110.32%	39,946	133.15%
Use of Fund Balance	25,100	25,100	-	-	-	-
TOTAL REVENUES	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 33,095</u>	60.06%	<u>39,946</u>	72.50%
Appropriations:						
Juvenile Court	55,100	55,100	25,433	46.16%	31,050	56.35%
Appropriations without Contribution to Fund Balance	55,100	55,100	25,433	46.16%	31,050	56.35%
TOTAL APPROPRIATIONS	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 25,433</u>	46.16%	<u>31,050</u>	56.35%
Projected Fund Balance December 31	\$ 302,508	\$ 302,508				
Fund Balance as of Report Date			\$ 310,171			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 878,008	\$ 878,008	\$ 878,008			
Revenues:						
Charges for Services	100,000	100,000	67,040	67.04%	218,384	109.19%
Investment Income	-	-	14,861	-	17,512	-
Revenue without use of Fund Balance	100,000	100,000	81,901	81.90%	235,896	117.95%
Use of Fund Balance	300,000	300,000	-	-	-	-
TOTAL REVENUES	\$ 400,000	\$ 400,000	\$ 81,901	20.48%	235,896	82.77%
Appropriations:						
Planning and Development	400,000	400,000	198,934	49.73%	-	-
Appropriations without Contribution to Fund Balance	400,000	400,000	198,934	49.73%	-	-
TOTAL APPROPRIATIONS	\$ 400,000	\$ 400,000	\$ 198,934	49.73%	-	-
Projected Fund Balance December 31	\$ 878,008	\$ 878,008				
Fund Balance as of Report Date			\$ 760,975			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 5,857,870	\$ 5,857,870	\$ 5,857,870			
Revenues:						
Fines and Forfeitures	-	-	748,652	-	2,135,332	-
Investment Income	-	-	180,744	-	105,026	-
Revenue without use of Fund Balance	-	-	929,396	-	2,240,358	-
Use of Fund Balance	-	269,000	-	-	-	-
TOTAL REVENUES	\$ -	\$ 269,000	\$ 929,396	345.50%	2,240,358	-
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			\$ 6,787,266			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 742,174	\$ 742,174	\$ 742,174			
Revenues:						
Fines and Forfeitures	-	386,977	659,664	170.47%	164,288	71.38%
Revenue without use of Fund Balance	-	386,977	659,664	170.47%	164,288	71.38%
Use of Fund Balance	350,000	350,000	-	-	-	-
TOTAL REVENUES	\$ 350,000	\$ 736,977	\$ 659,664	89.51%	164,288	28.32%
Appropriations:						
Sheriff	350,000	736,977	-	-	-	-
Appropriations without Contribution to Fund Balance	350,000	736,977	-	-	-	-
TOTAL APPROPRIATIONS	\$ 350,000	\$ 736,977	\$ -	-	-	-
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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	\$ 75,000	\$ 75,000	\$ 17,000	22.67%	22,951	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	\$ 75,000	\$ 75,000	\$ 200	0.27%	-	-
Projected Fund Balance December 31	\$ 213,253	\$ 213,253				
Fund Balance as of Report Date			\$ 230,053			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 366,666	\$ 366,666	\$ 366,666			
Revenues:						
Fines and Forfeitures	-	260,448	260,448	100.00%	133,453	100.00%
Investment Income	-	-	8,806	-	5,396	-
Revenue without use of Fund Balance	-	260,448	269,254	103.38%	138,848	104.04%
Use of Fund Balance	70,000	70,000	-	-	-	-
TOTAL REVENUES	\$ 70,000	\$ 330,448	\$ 269,254	81.48%	138,848	68.25%
Appropriations:						
Sheriff	70,000	330,448	41,114	12.44%	6,303	3.10%
Appropriations without Contribution to Fund Balance	70,000	330,448	41,114	12.44%	6,303	3.10%
TOTAL APPROPRIATIONS	\$ 70,000	\$ 330,448	\$ 41,114	12.44%	6,303	3.10%
Projected Fund Balance December 31	\$ 366,666	\$ 366,666				
Fund Balance as of Report Date			\$ 594,805			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 1,139,587	\$ 1,139,587	\$ 1,139,587			
Revenues:						
Fines and Forfeitures	-	145,951	148,096	101.47%	153,139	100.00%
Investment Income	-	-	5,642	-	-	-
Revenue without use of Fund Balance	-	145,951	153,737	105.33%	153,139	100.00%
Use of Fund Balance	334,131	188,180	-	-	-	-
TOTAL REVENUES	\$ 334,131	\$ 334,131	\$ 153,737	46.01%	153,139	55.06%
Appropriations:						
Police Services	334,131	334,131	-	-	48,293	17.36%
Appropriations without Contribution to Fund Balance	334,131	334,131	-	-	48,293	17.36%
TOTAL APPROPRIATIONS	\$ 334,131	\$ 334,131	\$ -	-	48,293	17.36%
Projected Fund Balance December 31	\$ 1,139,587	\$ 1,139,587				
Fund Balance as of Report Date			\$ 1,293,324			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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%	326,723	100.00%
Investment Income	-	-	6,371	-	-	-
Revenue without use of Fund Balance	-	119,021	125,392	105.35%	326,723	100.00%
Use of Fund Balance	140,700	21,679	-	-	-	-
TOTAL REVENUES	\$ 140,700	\$ 140,700	\$ 125,392	89.12%	326,723	100.00%
Appropriations:						
Police Services	140,700	140,700	41,055	29.18%	35,906	37.80%
Appropriations without Contribution to Fund Balance	140,700	140,700	41,055	29.18%	35,906	37.80%
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 140,700	\$ 140,700	\$ 41,055	29.18%	35,906	10.99%
Projected Fund Balance December 31	\$ 1,277,972	\$ 1,277,972				
Fund Balance as of Report Date			\$ 1,362,310			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 450,450	\$ 450,450	\$ 450,450			
Revenues:						
Fines and Forfeitures	581,185	581,185	464,807	79.98%	439,341	75.17%
Investment Income	-	-	9,396	-	3,963	-
Miscellaneous	-	-	2,561	-	940	-
Revenue without use of Fund Balance	581,185	581,185	476,763	82.03%	444,244	76.01%
Use of Fund Balance	223,931	223,931	-	-	-	-
TOTAL REVENUES	\$ 805,116	\$ 805,116	\$ 476,763	59.22%	444,244	59.80%
Appropriations:						
District Attorney	375,788	375,788	271,692	72.30%	256,220	70.91%
Solicitor General	419,328	419,328	222,156	52.98%	208,223	56.05%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Contribution to Fund Balance	805,116	805,116	493,848	61.34%	464,443	62.52%
TOTAL APPROPRIATIONS	\$ 805,116	\$ 805,116	\$ 493,848	61.34%	464,443	62.52%
Projected Fund Balance December 31	\$ 450,450	\$ 450,450				
Fund Balance as of Report Date			\$ 433,366			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	\$ 83,792	\$ 83,792	\$ -	-	-	-
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	\$ 83,792	\$ 83,792	\$ -	-	46,698	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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 62,908	\$ 62,908	\$ 62,908			
Revenues:						
Fines and Forfeitures	-	61,638	61,639	100.00%	38,884	100.00%
Revenue without use of Fund Balance	-	61,638	61,639	100.00%	38,884	100.00%
Use of Fund Balance	31,718	-	-	-	-	-
TOTAL REVENUES	\$ 31,718	\$ 61,638	\$ 61,639	100.00%	38,884	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	-	29,920	-	-	-	-
TOTAL APPROPRIATIONS	\$ 31,718	\$ 61,638	\$ 1,479	2.40%	100	0.26%
Projected Fund Balance December 31	\$ 62,908	\$ 62,908				
Fund Balance as of Report Date			\$ 123,068			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 441,989	\$ 441,989	\$ 441,989			
Revenues:						
Miscellaneous	146,700	146,700	107,820	73.50%	120,330	98.63%
Revenue without use of Fund Balance	146,700	146,700	107,820	73.50%	120,330	98.63%
Use of Fund Balance	-	-	-	-	-	-
TOTAL REVENUES	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 107,820</u>	73.50%	<u>120,330</u>	98.63%
Appropriations:						
Corrections	115,640	115,640	72,099	62.35%	65,471	64.04%
Appropriations without Contribution to Fund Balance	115,640	115,640	72,099	62.35%	65,471	64.04%
Contribution to Fund Balance	31,060	31,060	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 146,700</u>	<u>\$ 146,700</u>	<u>\$ 72,099</u>	49.15%	<u>65,471</u>	53.67%
Projected Fund Balance December 31	\$ 441,989	\$ 441,989				
Fund Balance as of Report Date			\$ 477,710			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 5,132,086	\$ 5,132,086	\$ 5,132,086			
Revenues:						
Investment Income	157,500	157,500	156,537	99.39%	139,701	92.01%
Miscellaneous	1,568,000	1,568,000	591,000	37.69%	747,550	64.86%
Revenue without use of Fund Balance	1,725,500	1,725,500	747,537	43.32%	887,251	68.02%
TOTAL REVENUES	\$ 1,725,500	\$ 1,725,500	\$ 747,537	43.32%	887,251	68.02%
Appropriations:						
Sheriff	696,350	696,350	362,520	52.06%	542,503	89.03%
Appropriations without Contribution to Fund Balance	696,350	696,350	362,520	52.06%	542,503	89.03%
Contribution to Fund Balance	1,029,150	1,029,150	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,725,500	\$ 1,725,500	\$ 362,520	21.01%	542,503	41.59%
Projected Fund Balance December 31	\$ 5,132,086	\$ 5,132,086				
Fund Balance as of Report Date			\$ 5,517,103			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Fund Balance January 1	\$ 1,585,466	\$ 1,585,466	\$ 1,585,466			
Revenues:						
Investment Income	-	-	153,019	-	154,108	-
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	153,019	5.61%	1,246,294	49.82%
TOTAL REVENUES	<u>\$ 2,726,525</u>	<u>\$ 2,726,525</u>	<u>\$ 153,019</u>	5.61%	<u>1,246,294</u>	49.82%
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			\$ 262,723			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	309,273,680	71.82%	306,396,815	74.64%
Investment Income	5,289,500	5,289,500	4,771,560	90.21%	4,232,942	101.57%
Contributions and Donations	30,227,414	30,227,414	20,650,326	68.32%	23,599,117	80.04%
Miscellaneous	-	-	509,354	-	429,663	-
Revenue without use of Net Position	466,158,282	466,158,282	335,204,920	71.91%	334,658,537	75.35%
Use of Net Position	24,731,301	24,731,301	-	-	-	-
TOTAL REVENUES	\$ 490,889,583	\$ 490,889,583	\$ 335,204,920	68.29%	334,658,537	69.51%
Appropriations:						
Planning and Development	1,977,724	1,977,724	1,121,834	56.72%	704,952	60.42%
Water Resources*	488,045,859	488,045,859	346,016,695	70.90%	342,797,983	71.47%
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	347,138,529	70.72%	343,502,936	71.34%
TOTAL APPROPRIATIONS	\$ 490,889,583	\$ 490,889,583	\$ 347,138,529	70.72%	343,502,936	71.34%
Projected Net Position December 31	\$ 186,086,605	\$ 186,086,605				
Net Position as of Report Date			\$ 174,152,997			

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

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	2,243,161	7.11%	4,643,151	14.79%
Investment Income	541,000	541,000	387,823	71.69%	403,493	210.15%
Miscellaneous	-	-	23,690	-	8,969	-
Revenue without use of Net Position	32,091,187	32,091,187	2,654,675	8.27%	5,055,613	16.01%
Use of Net Position	3,071,110	3,071,110	-	-	-	-
TOTAL REVENUES	\$ 35,162,297	\$ 35,162,297	\$ 2,654,675	7.55%	5,055,613	16.01%
Appropriations:						
Planning and Development	1,574,984	1,574,984	1,066,438	67.71%	1,115,956	55.47%
Water Resources*	33,407,313	33,407,313	16,959,862	50.77%	15,945,319	55.05%
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	18,026,299	51.27%	17,061,274	54.81%
Working Capital Reserve	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 35,162,297	\$ 35,162,297	\$ 18,026,299	51.27%	17,061,274	54.02%
Projected Net Position December 31	\$ 19,359,909	\$ 19,359,909				
Net Position as of Report Date			\$ 3,988,284			

*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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Net Position January 1	\$ 23,916,594	\$ 23,916,594	\$ 23,916,594			
Revenues:						
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,099,044	91.59%	759,185	79.91%
Charges for Services	58,784,029	58,784,029	46,542,038	79.17%	41,425,146	74.85%
Investment Income	1,782,000	1,782,000	1,849,598	103.79%	1,774,215	111.31%
Miscellaneous	100	100	23,723	23,723.14%	5,384	5,384.02%
Revenue without use of Net Position	61,766,129	61,766,129	49,514,403	80.16%	43,963,931	75.95%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 61,766,129	\$ 61,766,129	\$ 49,514,403	80.16%	43,963,931	72.96%
Appropriations:						
Support Services*	61,176,797	61,176,797	40,323,096	65.91%	39,582,664	65.73%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Solid Waste	33,032	33,032	24,774	75.00%	24,774	75.00%
Total Non-Departmental	43,032	43,032	24,774	57.57%	24,774	57.57%
Appropriations without Working Capital Reserve	61,219,829	61,219,829	40,347,870	65.91%	39,607,438	65.73%
Working Capital Reserve	546,300	546,300	-	-	-	-
TOTAL APPROPRIATIONS	\$ 61,766,129	\$ 61,766,129	\$ 40,347,870	65.32%	39,607,438	65.73%
Projected Net Position December 31	\$ 23,916,594	\$ 23,916,594				
Net Position as of Report Date			\$ 33,083,128			

*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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Net Position January 1	\$ 933,913	\$ 933,913	\$ 933,913			
Revenues:						
Charges for Services	155,000	155,000	144,918	93.50%	135,270	90.18%
Investment Income	64,000	64,000	35,124	54.88%	46,279	89.93%
Miscellaneous	1,200,000	1,200,000	1,271,406	105.95%	986,920	101.22%
Other Financing Sources	116,750	116,750	87,563	75.00%	18,750	75.00%
Revenue without use of Net Position	1,535,750	1,535,750	1,539,010	100.21%	1,187,219	98.81%
Use of Net Position	480,579	480,579	-	-	-	-
TOTAL REVENUES	\$ 2,016,329	\$ 2,016,329	\$ 1,539,010	76.33%	1,187,219	61.31%
Appropriations:						
Transportation *	2,005,329	2,005,329	1,311,325	65.39%	1,330,147	69.09%
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	1,311,325	65.04%	1,330,147	68.70%
TOTAL APPROPRIATIONS	\$ 2,016,329	\$ 2,016,329	\$ 1,311,325	65.04%	1,330,147	68.70%
Projected Net Position December 31	\$ 933,913	\$ 933,913				
Net Position as of Report Date			\$ 1,161,598			

*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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	1,611,819	76.75%	1,659,624	72.39%
Investment Income	540,500	540,500	350,255	64.80%	447,214	76.05%
Miscellaneous	-	-	42,829	-	15,540	-
Other Financing Sources	14,800,000	14,800,000	11,100,000	75.00%	13,201,500	75.00%
Revenue without use of Net Position	17,440,500	17,440,500	13,411,177	76.90%	15,323,877	74.81%
Use of Net Position	6,313,066	6,313,066	-	-	-	-
TOTAL REVENUES	\$ 23,753,566	\$ 23,753,566	\$ 13,411,177	56.46%	15,323,877	52.57%
Appropriations:						
Transportation*	23,740,566	23,740,566	13,677,897	57.61%	14,472,279	49.67%
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	13,677,897	57.58%	14,472,279	49.65%
TOTAL APPROPRIATIONS	\$ 23,753,566	\$ 23,753,566	\$ 13,677,897	57.58%	14,472,279	49.65%
Projected Net Position December 31	\$ 10,941,006	\$ 10,941,006				
Net Position as of Report Date			\$ 10,674,286			

*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.

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 2024 Budget
Net Position January 1	\$ 14,410,937	\$ 14,410,937	\$ 14,410,937			
Revenues:						
Investment Income	189,000	189,000	102,714	54.35%	202,164	107.49%
Miscellaneous	3,700,000	3,700,000	767,105	20.73%	1,832,231	51.57%
Other Financing Sources	7,043,703	18,588,703	9,929,953	53.42%	-	-
Revenue without use of Net Position	10,932,703	22,477,703	10,799,772	48.05%	2,034,394	26.98%
Use of Net Position	1,089,929	1,089,929	-	-	-	-
TOTAL REVENUES	\$ 12,022,632	\$ 23,567,632	\$ 10,799,772	45.82%	2,034,394	21.12%
Appropriations:						
Planning and Development	11,359,855	22,904,855	6,341,083	27.68%	5,426,120	60.37%
Non-Departmental:						
Miscellaneous Economic Development	662,777	662,777	426,110	64.29%	218,929	33.98%
Total Non-Departmental	662,777	662,777	426,110	64.29%	218,929	33.98%
Appropriations without Working Capital Reserve	12,022,632	23,567,632	6,767,194	28.71%	5,645,049	58.60%
TOTAL APPROPRIATIONS	\$ 12,022,632	\$ 23,567,632	\$ 6,767,194	28.71%	5,645,049	58.60%
Projected Net Position December 31	\$ 14,410,937	\$ 14,410,937				
Net Position as of Report Date			\$ 18,443,515			

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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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	81,759,197	53.32%	91,622,533	65.38%
Investment Income	715,500	715,500	831,001	116.14%	1,032,779	341.86%
Miscellaneous	387,796	387,796	874,945	225.62%	484,948	138.39%
Other Financing Sources	-	-	1,520	-	-	-
Revenue without use of Net Position	154,442,206	154,442,206	83,466,662	54.04%	93,140,259	66.15%
TOTAL REVENUES	\$ 154,442,206	\$ 154,442,206	\$ 83,466,662	54.04%	93,140,259	66.15%
Appropriations:						
Communications	9,796,595	9,796,595	5,875,097	59.97%	5,551,825	62.16%
County Administration	9,699,092	9,699,092	5,296,844	54.61%	4,396,608	63.53%
Financial Services	12,445,471	12,445,471	8,521,572	68.47%	7,776,733	67.90%
Law	5,413,726	6,213,726	4,070,678	65.51%	3,227,082	67.58%
Human Resource	9,705,970	9,705,970	5,974,098	61.55%	4,642,274	53.11%
Information Technology Services	79,657,699	78,901,410	46,484,470	58.91%	41,634,140	55.91%
Support Services	25,790,653	25,790,653	16,485,848	63.92%	15,610,012	65.42%
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	92,708,606	60.13%	82,838,674	58.83%
Working Capital Reserve	-	256,289	-	-	-	-
TOTAL APPROPRIATIONS	\$ 154,442,206	\$ 154,442,206	\$ 92,708,606	60.03%	82,838,674	58.83%
Projected Net Position December 31	\$ 31,811,824	\$ 31,811,824				
Net Position as of Report Date			\$ 22,569,879			

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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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	71,014,357	75.25%	60,066,498	75.44%
Investment Income	1,940,000	1,940,000	1,605,712	82.77%	1,615,470	143.11%
Miscellaneous	-	-	523,044	-	484,679	-
Revenue without use of Net Position	96,305,909	96,305,909	73,143,112	75.95%	62,166,647	76.98%
Use of Net Position	2,776,745	2,776,745	-	-	-	-
TOTAL REVENUES	\$ 99,082,654	\$ 99,082,654	\$ 73,143,112	73.82%	62,166,647	74.56%
Appropriations:						
Human Resource	99,068,654	99,068,654	76,980,020	77.70%	60,680,087	72.78%
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	76,980,020	77.69%	60,680,087	72.77%
TOTAL APPROPRIATIONS	\$ 99,082,654	\$ 99,082,654	\$ 76,980,020	77.69%	60,680,087	72.77%
Projected Net Position December 31	\$ 56,083,886	\$ 56,083,886				
Net Position as of Report Date			\$ 52,246,979			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	13,983,986	91.26%	11,388,386	103.43%
Investment Income	245,500	245,500	293,523	119.56%	257,193	98.46%
Miscellaneous	343,500	343,500	498,710	145.18%	492,670	177.86%
Other Financing Sources	15,000	15,000	41,772	278.48%	31,622	-
Revenue without use of Net Position	15,926,679	15,926,679	14,817,992	93.04%	12,169,871	105.38%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 15,926,679	\$ 15,926,679	\$ 14,817,992	93.04%	12,169,871	91.43%
Appropriations:						
Support Services	13,525,276	13,525,276	8,974,903	66.36%	9,116,480	74.16%
Non-Departmental:						
Contingency	36,000	36,000	-	-	-	-
Fleet Management	2,211,878	2,211,878	1,658,909	75.00%	739,816	75.00%
Total Non-Departmental	2,247,878	2,247,878	1,658,909	73.80%	739,816	72.71%
Appropriations without Working Capital Reserve	15,773,154	15,773,154	10,633,812	67.42%	9,856,297	74.05%
Working Capital Reserve	153,525	153,525	-	-	-	-
TOTAL APPROPRIATIONS	\$ 15,926,679	\$ 15,926,679	\$ 10,633,812	66.77%	9,856,297	74.05%
Projected Net Position December 31	\$ 9,967,648	\$ 9,967,648				
Net Position as of Report Date			\$ 14,151,828			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	12,010,021	75.00%	11,624,997	75.00%
Investment Income	98,500	98,500	355,052	360.46%	245,761	211.13%
Miscellaneous	270,000	270,000	263,959	97.76%	438,317	547.90%
Revenue without use of Net Position	16,381,862	16,381,862	12,629,032	77.09%	12,309,074	78.42%
Use of Net Position	-	-	-	-	-	-
TOTAL REVENUES	\$ 16,381,862	\$ 16,381,862	\$ 12,629,032	77.09%	12,309,074	78.42%
Appropriations:						
Financial Services	15,644,980	15,644,980	8,905,408	56.92%	9,387,461	60.84%
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	8,905,408	56.89%	9,387,461	60.80%
Working Capital Reserve	726,882	726,882	-	-	-	-
TOTAL APPROPRIATIONS	\$ 16,381,862	\$ 16,381,862	\$ 8,905,408	54.36%	9,387,461	59.81%
Projected Net Position December 31	\$ 5,239,159	\$ 5,239,159				
Net Position as of Report Date			\$ 8,962,783			

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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	2,250,837	75.00%	2,625,382	75.00%
Investment Income	574,500	574,500	454,966	79.19%	500,709	107.77%
Miscellaneous	-	-	-	-	46,857	-
Revenue without use of Net Position	3,575,616	3,575,616	2,705,804	75.67%	3,172,948	80.02%
Use of Net Position	2,350,468	2,350,468	-	-	-	-
TOTAL REVENUES	\$ 5,926,084	\$ 5,926,084	\$ 2,705,804	45.66%	3,172,948	53.91%
Appropriations:						
Human Resource	5,916,084	5,916,084	2,857,492	48.30%	2,719,991	46.29%
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	2,857,492	48.22%	2,719,991	46.22%
TOTAL APPROPRIATIONS	\$ 5,926,084	\$ 5,926,084	\$ 2,857,492	48.22%	2,719,991	46.22%
Projected Net Position December 31	\$ 11,103,126	\$ 11,103,126				
Net Position as of Report Date			\$ 10,951,437			

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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 September 2025	Actuals YTD as of September 2025	% Actual to Current Budget	Actuals YTD as of September 2024	% Actual to September 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	3,375,826	75.00%	3,375,623	75.00%
Investment Income	212,000	212,000	265,335	125.16%	286,426	149.96%
Revenue without use of Net Position	4,713,101	4,713,101	3,641,161	77.26%	3,662,049	78.05%
TOTAL REVENUES	\$ 4,713,101	\$ 4,713,101	\$ 3,641,161	77.26%	3,662,049	78.05%
Appropriations:						
Financial Services	3,772,950	3,772,950	2,586,409	68.55%	1,997,228	57.00%
Appropriations without Working Capital Reserve	3,772,950	3,772,950	2,586,409	68.55%	1,997,228	57.00%
Working Capital Reserve	940,151	940,151	-	-	-	-
TOTAL APPROPRIATIONS	\$ 4,713,101	\$ 4,713,101	\$ 2,586,409	54.88%	1,997,228	42.57%
Projected Net Position December 31	\$ 3,857,131	\$ 3,857,131				
Net Position as of Report Date			\$ 4,911,883			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 9/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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 - September	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 - September	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
<i>Total: Sheriff Special Justice Fund</i>			386,977		-	386,977
Sheriff Special State Fund (252)						
Fines and Forfeitures	-	260,448	260,448	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
				Total: Fines and Forfeitures	-	260,448
<i>Total: Sheriff Special State Fund</i>			260,448		-	260,448

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (253)						
Fines and Forfeitures	-	145,951	145,951	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	7,216
				Total: Fines and Forfeitures	7,216	145,951
Use of Fund Balance	334,131	188,180	(145,951)	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)	(7,216)
				Total: Use of Fund Balance	(7,216)	(145,951)
Total: Police Justice Fund						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - September	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	19,294
				Total: Fines and Forfeitures	19,294	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)	(19,294)
				Total: Use of Fund Balance	(19,294)	(119,021)
Total: Police Special State Fund						
			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (258)						
Fines and Forfeitures	-	61,638	61,638	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	3,264
				Total: Fines and Forfeitures	3,264	61,638
Use of Fund Balance	31,718	-	(31,718)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. January 2025 Correction	-	(8,864)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. February 2025 Correction	-	(4,034)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund-March 2025	-	(205)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund- April 2025	-	(15,852)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Fund- May 2025	-	(11,132)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. May 2025 Correction	-	8,369
				Total: Use of Fund Balance	-	(31,718)
Total: DA Special State Fund			29,920		3,264	29,920

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget - September	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	11,545,000
				Total: Other Financing Sources	11,545,000	11,545,000
<i>Total: Economic Development Fund</i>			11,545,000		11,545,000	11,545,000
Total Revenue Budget Adjustments			12,874,160		11,548,264	12,874,160

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 9/30/2025

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget September	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
Juvenile Court	7,866,919	10,206,919	2,340,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	1,125,000
				Indigent Defense - Remaining FY Reserves Transfer - Juvenile Court	-	1,215,000
				Total: Juvenile Court	-	2,340,000
Judiciary	40,449,669	52,824,669	12,375,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	6,000,000
				Indigent Defense - Total FY Reserves Budget Transfer Administrative Office of the Courts (AOC).	-	6,375,000
				Total: Judiciary	-	12,375,000
Probate Court	5,115,335	5,400,335	285,000	Transfer from Non-Departmental: Indigent Defense Reserve - 1st 6 months	-	285,000
				Total: Probate Court	-	285,000
Non-Departmental:						
Contingency	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)
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	-	(15,113,004)
Total: General Fund						
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
				Total: Contribution to Fund Balance	-	58,739
Total: Fire and EMS Fund						

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

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
E-911 Fund (230)						
Intergovernmental	2,942,036	3,282,998	340,962	CA 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
				CA 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
				Total: Intergovernmental	-	282,041
Non-Departmental:						
E-911Non-Departmental	550,000	209,038	(340,962)	CA 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	-	(257,703)
				CA 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)
				Total: Non-Departmental	-	(282,041)
<i>Total: E-911 Fund</i>			-		-	-

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget September	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	330,448	260,448	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
				Total: Sheriff Special State	-	260,448
<i>Total: Sheriff Special State Fund</i>						
			260,448		-	260,448

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (258)						
Contribution to Fund Balance	-	29,920	29,920	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	3,264
				Total: Contribution to Fund Balance	3,264	29,920
<i>Total: DA Special State Fund</i>						
			29,920		3,264	29,920
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	11,545,000
				Total: Financial Services	11,545,000	11,545,000
<i>Total: Opiod Remediation Fund (236)</i>						
			11,545,000		11,545,000	11,545,000

Department/Fund	2025 Adopted Budget	2025 Current Annual Budget September	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)	(6)
				CA OSE/OSMB Transfer rounding correction	6	6
				Total: County Administration	-	-
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)
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
Non-Departmental:						
Contingency	1,933,000	1,633,000	(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.	-	(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
				FY 25 Budget Load 2025-12-31_Amended_Expense	-	(300,000)
				Total: Contingency	-	(43,711)
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.		
				Total: Working Capital Reserve	-	-
<i>Total: Administrative Support</i>						
Total Appropriation Budget Adjustments						
			\$	12,874,160	\$	11,548,264 \$ 12,874,160

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

Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
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>			-	

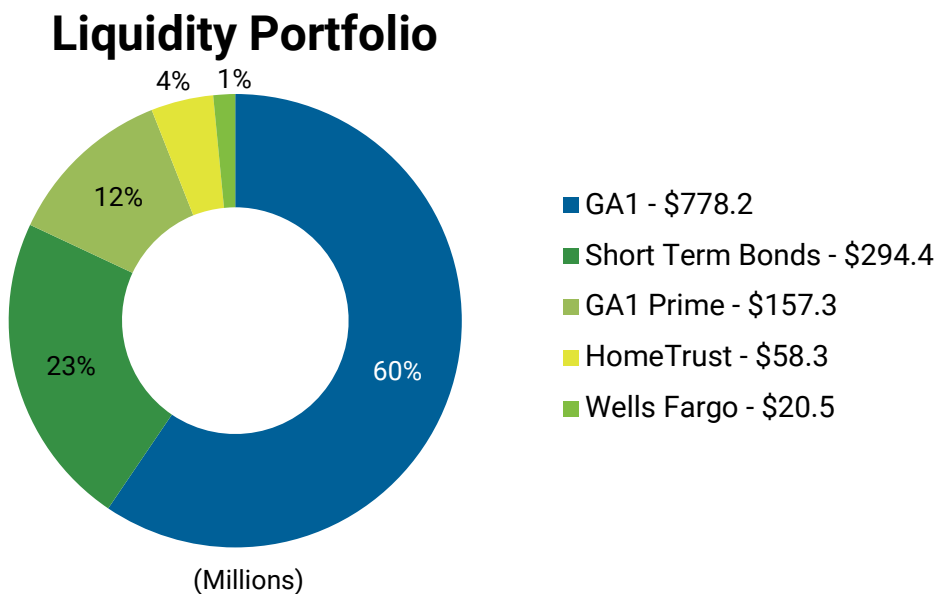
Fund/Department/Cost Center	2025 Adopted Budget SAP	2025 Adopted Budget Oracle	Difference	Description
Administrative Support (601)				
Non-Departmental	2,935,500	1,933,000	(1,002,500)	Gwinnett County completed the transition of most of its financial functions from SAP to Oracle in September. As part 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			-	

FINANCIAL POSITION AS OF JUNE 30, 2025

As of the report date, the County is managing \$2,283,793,502 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at June 30 were:

Liquidity Portfolio		
Interest Bearing	\$ 993,863,643	44%
Securities (Maturity <1yr)	294,376,651	13%
Non-Interest Bearing	<u>20,501,104</u>	<u>1%</u>
Total Liquidity Portfolio	<u>1,308,741,398</u>	<u>58%</u>
Bond Portfolio	74,280,449	3%
Investment Portfolio (Maturity >1yr)	<u>900,771,655</u>	<u>39%</u>
Total	<u>\$ 2,283,793,502</u>	<u>100%</u>

LIQUIDITY PORTFOLIO



Liquidity balances include interest bearing accounts at the State Local Government Investment Pools (GA Fund 1 and GA Fund 1 Prime) and balances held in checking and savings accounts at various financial institutions.

ACCOUNT TYPE	% LIQUIDITY PORTFOLIO	\$ LIQUIDITY PORTFOLIO	AVERAGE YIELD %*
GA Fund 1	60%	\$ 778,254,196	4.37%
Short-Term Securities	23%	294,376,651	3.59%
GA Fund 1 Prime	12%	157,339,682	4.42%
HomeTrust Bank	4%	58,269,765	4.45%
Non-Interest Bearing Bank Accounts (WF)	<u>1%</u>	<u>20,501,104</u>	0.00%
Total Liquidity Portfolio	<u>100%</u>	<u>\$1,308,741,398</u>	4.33%

*Excludes non-interest bearing from the yield calculation

At June 30, 2025, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, excluding non-interest bearing deposit balances at Wells Fargo, was 4.33% compared to 4.84% at June 30, 2024.

The WAC is benchmarked against two indices: S&P GIP Government Index and GA1 + 10 basis points. As of June 30, the WAC [4.33%] led the S&P GIP Gov benchmark [4.22%] by 0.11%. The WAC [4.33%] trailed the GA1 benchmark [4.47%] by 0.14%. The WAC is experiencing a higher than usual variance versus the benchmark due to Federal Reserve Bank rate hikes. Starting in June 2022, the Federal Reserve Bank increased its overnight rate from a lower bound of 0.25% to 5.25% by late summer 2023. Investments purchased prior to those hikes will continue to impact the WAC until maturity. At June 30, 2025, the County held \$294,376,651 in short-term securities with final maturities of less than 1 year, and a weighted average maturity of 155 days.

SECURITIES ACCOUNT	AMOUNT
Operating	\$ 234,507,593
2017 Sales Tax	40,698,979
2023 Sales Tax	<u>19,170,079</u>
Total Short-Term Securities	<u>\$ 294,376,651</u>

At June 30, 2025, bank deposits held by HomeTrust Bank, and Wells Fargo Bank (WF) totaled \$78,770,869. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities pledged as collateral and held by custodians.

As of June 30, Wells Fargo and HomeTrust Bank continue to participate in the State of Georgia's Secure Deposit Program in accordance with O.C.G.A. §45-8-13 and O.C.G.A. §45-8-1. Both banks are in compliance with their collateral requirements.

BOND RELATED PORTFOLIO

The Bond Portfolio represented 3% of the Total Portfolio at June 30, 2025. The Bank of New York Mellon serves as Custodian and Trustee for the Water and Sewerage Bond Sinking Fund Accounts and the 2020 Water and Sewer Bond construction fund. Regions Bank serves as custodian for the Development Authority Bonds, Urban Redevelopment Agency of Gwinnett County Bonds and Tax Allocation District 6 Bonds. The investment of these funds is designated by bond covenants. At June 30, 2025, all Bond Portfolio deposits were invested at GA1.

BOND RELATED DEPOSITS	AMOUNT
Bank of New York Mellon	
Water and Sewer Sinking Funds	\$70,374,637
2020 Water and Sewerage Bond Construction Fund	<u>108,297</u>
Total Bank of New York Mellon	<u>\$70,482,934</u>
Regions Bank	
2020 Tax Allocation District 6 - The Exchange at Gwinnett Funds	3,739,567
2020B Development Authority Bond - Gas South District Construction Fund	<u>57,948</u>
Total Regions Bank	<u>\$ 3,797,515</u>
Total Bond Portfolio	<u>\$74,280,449</u>

INVESTMENT PORTFOLIO

The nominal value of Long-Term Investment Securities at June 30, 2025 was \$900,771,655 compared to \$925,725,337 at June 30, 2024. These funds represented 39% of the Total Portfolio at June 30, 2025, compared to 41% at June 30, 2024.

The Investment Portfolio is benchmarked against the S&P 1-3 year Treasury Index. At June 30, 2025, the Investment Portfolio had a weighted average maturity of 2.15 years and a yield-to-maturity of 3.59% versus the benchmark's weighted average maturity of 1.9 years and yield to maturity of 2.93%.

SECURITIES ACCOUNTS

The County has securities in both the Liquidity and Investment Portfolios, and they are held in three safekeeping accounts with Wells Fargo. At June 30, 2025, the market value of all securities totaled \$1,180,449,808. These accounts hold both the County's internally managed securities and securities managed by Atlanta Capital Management and Chandler Asset Management. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2017 and 2023 Sales Tax Portfolios with a total market value of \$244,152,149. Chandler Asset Management manages a portion of the Operating, 2017 and 2023 Sales Tax Portfolios with a total market value of \$180,151,960.

PORTFOLIO	MARKET VALUE	NOMINAL VALUE	BOOK VALUE	WAM	YTM
Operating	\$ 829,684,253	\$ 840,102,103	\$ 832,905,074	1.9 years	3.43%
2017 Sales Tax - Total	142,728,102	144,794,956	143,838,556	2.3 years	3.36%
2023 Sales Tax - Total	<u>208,037,453</u>	<u>210,251,247</u>	<u>205,489,022</u>	3.0 years	4.37%
Total	<u>\$ 1,180,449,808</u>	<u>\$ 1,195,148,306</u>	<u>\$ 1,182,232,652</u>	2.2 years	3.59%

DIVERSIFICATION

Limits are set by policy to reduce the risk of issuer default. As of June 30, 2025, all balances were below their policy limit.

ISSUER	AMOUNT HELD (NOMINAL VALUE)	% OF TOTAL PORTFOLIO	POLICY LIMIT - % OF TOTAL PORTFOLIO
FHLMC	\$ 231,048,055	10%	35%
FNMA	134,833,586	6%	35%
FFCB	227,343,000	10%	35%
UST	169,750,000	7%	100%
FHLB	340,655,000	15%	35%
GA Municipal Bonds	38,770,000	2%	25%
SBA	735,124	0%	35%
GNMA	<u>52,013,541</u>	<u>2%</u>	35%
Securities Total	<u>\$ 1,195,148,306</u>	<u>52%</u>	
Georgia Fund 1	1,009,874,327	44%	80%
Wells Fargo	20,501,104	1%	50%
HomeTrust Bank	<u>58,269,765</u>	<u>3%</u>	5%
Bank Account Total	<u>\$1,088,645,196</u>	<u>48%</u>	
Total Portfolio	<u>\$2,283,793,502</u>	<u>100%</u>	

MBS - SUBCLASS OF AGENCIES	NOMINAL VALUE	% OF TOTAL PORTFOLIO - UP TO 25%
FHLMC MBS	\$ 204,387,056	9%
FNMA MBS	103,833,586	5%
GNMA MBS	<u>52,013,541</u>	2%
Total MBS	<u>\$ 360,234,183</u>	<u>16%</u>

REVENUE

Overall, for the 6-month period ended June 30, 2025, total bank and investment income decreased slightly from the same period in 2024. This is primarily attributable to higher overnight interest rates in the first half of 2024 compared to the first half of 2025. Capital Funds and Sales Tax Funds, which have a higher allocation to long-dated securities compared to operating funds, saw an increase in revenue as older, long-term investments matured and were reinvested into new securities.

	THROUGH JUNE 30, 2024	THROUGH JUNE 30, 2025
All Other Funds	\$23,343,033	\$19,638,875
Capital Funds	14,703,709	15,249,306
Sales Tax Funds	<u>11,403,267</u>	<u>11,861,072</u>
Total	<u>\$49,450,009</u>	<u>\$46,749,253</u>

GEORGIA FUND 1 (GA1)

As of the report date, the County had liquidity funds totaling \$935,593,878 and bond funds totaling \$74,280,449 representing a total of \$1,009,874,327 invested in Local Government Investment Pools managed by the State of Georgia. Gwinnett County's share is 2.8% of the \$35.6 billion total GA1 balance. The current yield for GA1 at June 30, 2025, was 4.37%, compared to 5.40% at June 30, 2024. Beginning in April 2024, the County began investing in a new pool at the State Treasurer's Office called Georgia Fund 1 Prime (GA1 Prime). This new pool incorporates some short-term corporate notes and has a target of 15 basis points above GA1. The current yield for GA1 Prime was 4.42% at June 30, 2025 compared to 5.49% at June 30, 2025.

MARKET ENVIRONMENT

Beginning in September 2024, the Federal Reserve Bank started a series of interest rate cuts in response to falling inflation numbers and weakening employment data. They paused additional cuts starting in January 2025 and have not cut throughout the first half of 2025. Long-term interest rates have dropped marginally in expectation of future interest rate cuts, but markets expect the Federal Reserve Bank to continue cutting interest rates at a moderate pace.

1 Year Trailing US Treasury Rates

