



Gwinnett
Financial Services

MONTHLY
FINANCIAL
STATUS
REPORT

FOR THE PERIOD ENDED
APRIL 30, 2026
(UNAUDITED)

GWINNETT COUNTY
GEORGIA

www.gwinnettcounty.com



MEMORANDUM

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

FROM: Russell Royal
Director of Financial Services

DATE: May 26, 2026

SUBJECT: Monthly Financial Report for the Period Ended April 30, 2026

This report, which includes unaudited information through the fourth month of fiscal year 2026, 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:

Executive Summary	Page 2
General Fund	Page 3
Service District Funds	Page 6
Water & Sewer Operating Fund	Page 10
Administrative Support Fund	Page 11
Recurring Items	Page 12
Financial Report	Page 14
Budget Adjustments by Fund Schedule	Page 61

EXECUTIVE SUMMARY

2026 Budget Document

The [2026 Budget Document](#) was completed and is available on the County's website. In addition to the budget and budget process, the document includes information about the County's planning tools, financial policies, economic environment, demographics, and detailed information about individual departments.

Certificate of Achievement for Excellence in Financial Reporting

Gwinnett County's Annual Comprehensive Financial Report for the year ended December 31, 2024, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award each year for the past 44 years.

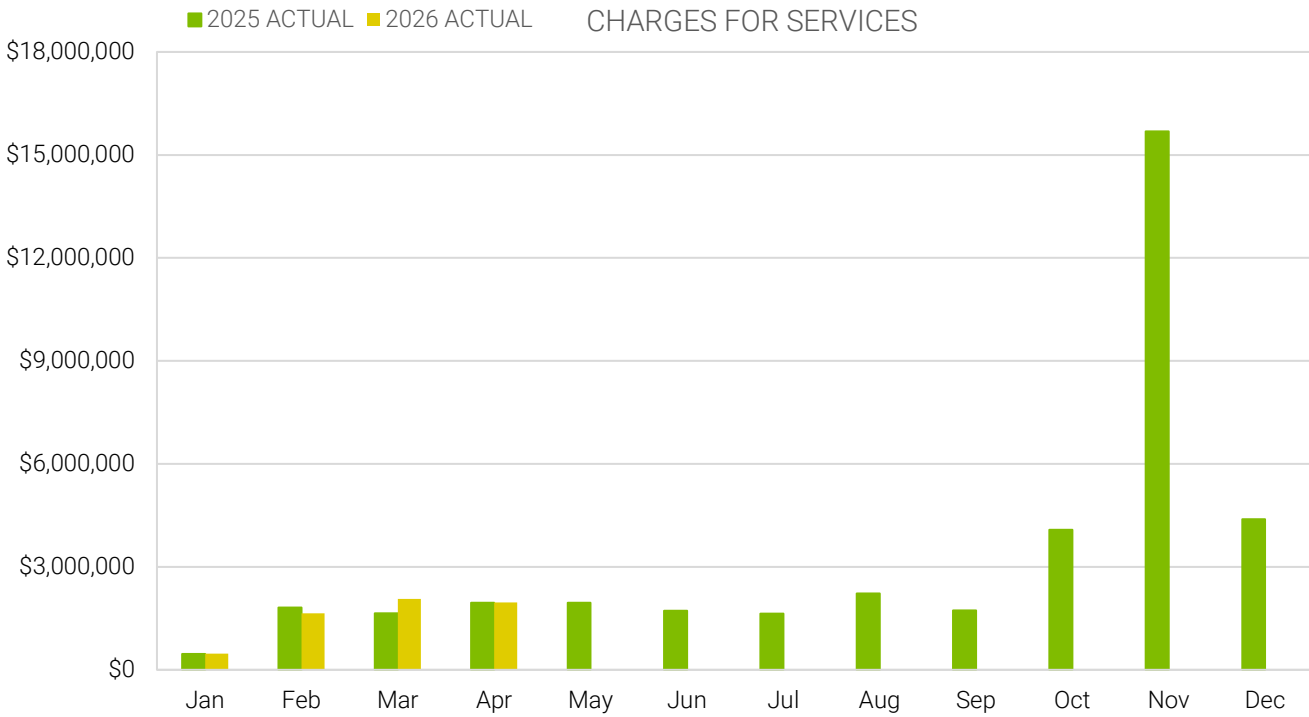
Assessment Notices

The Gwinnett County Board of Assessors mailed Annual Notices of Assessment for residential and commercial real property on May 15, 2026, and for personal property, such as boats, airplanes, and business equipment, on May 22, 2026. Legislation in 2026 created a new standardized state-wide assessment notice that now includes an estimate of tax savings. This estimate is calculated by totaling the dollar value of any exemptions, credits, or preferential assessments applied to each property for 2026 using the 2025 millage rates for taxing authorities based on property location. Property owners will have 45 days from the date of the notice to appeal their values if they choose to do so. The actual tax bills, due in the fall, will be based on tax rates set by the Board of Commissioners, the cities, and the Board of Education later this year. For information about the appeals process, visit www.gwinnett-assessor.com

GENERAL FUND (PAGE 14)

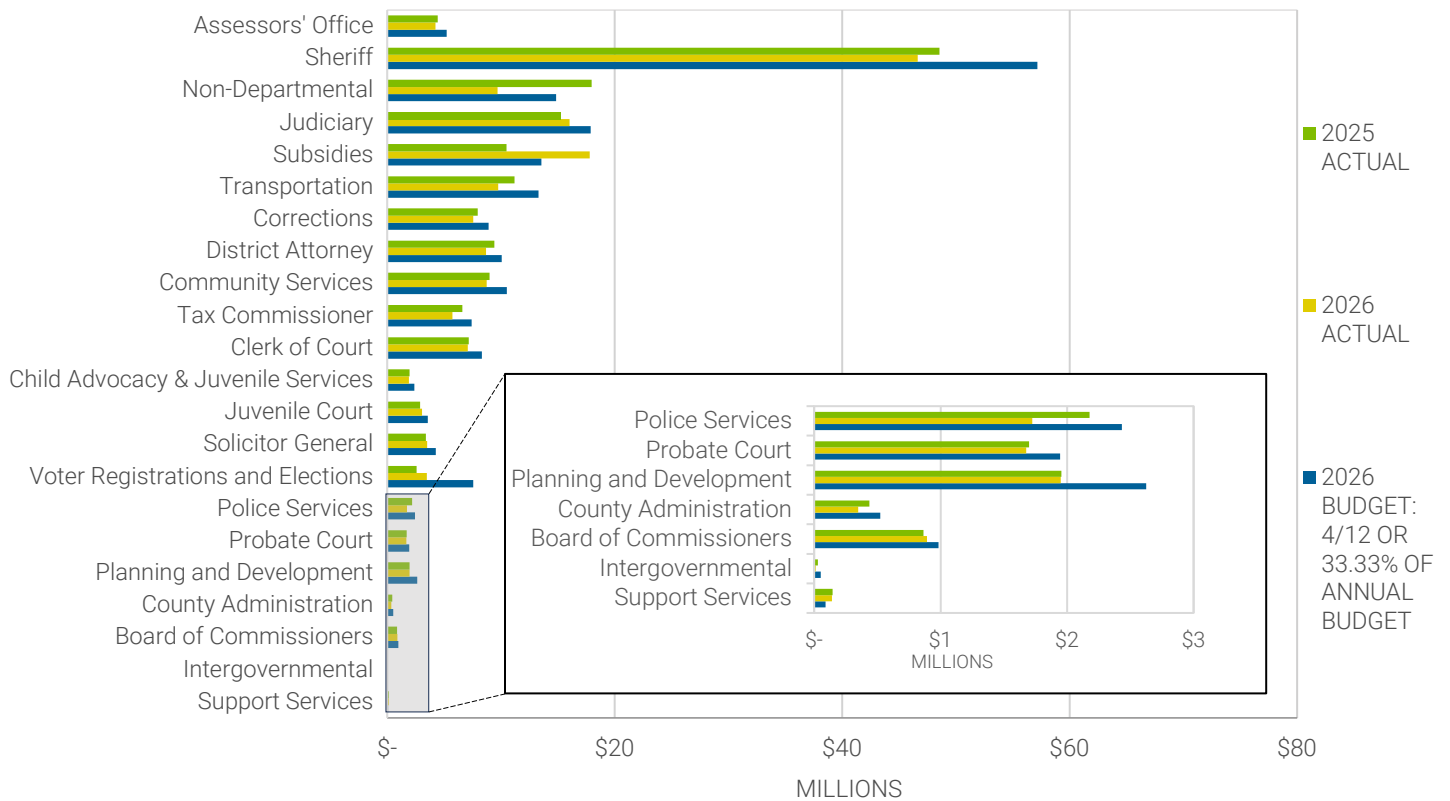
The General Fund accounts for all County revenues and expenses not restricted to or accounted for in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, community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

The main revenue source for the General Fund will shift to property taxes later in the year when they are collected. 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 November 15, 2025. January receipts were much lower than in other months. This is because most of January's collections were for prior year services and were recorded in the prior year. Charges for Services revenue is up approximately \$273,000, or 5 percent, when compared to the same time last year. This is primarily due to higher civil and magistrate court fees and other related court services.

GENERAL FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2025-2026 YTD EXPENDITURES



Sheriff expenses are approximately \$2.0 million, or 4 percent, lower compared to last year, primarily due to personnel costs resulting from a change in the payroll process, discussed in the Recurring Items section on page 12, and lower contributions for vehicle replacements. This decrease is partially offset by a \$1.0 million increase in food costs related to the switch to a contracted food services vendor in April 2025 and the purchase of additional body cameras and peripherals in 2026. Additionally, expenses are under budget approximately \$10.5 million, or 18 percent, primarily in personnel for the same reason as mentioned above. Professional services are also under budget due to the timing of healthcare and food contracts which are paid in arrears.

Non-Departmental expenses are approximately \$8.3 million, or 46 percent, lower than prior year. This is primarily due to lower operating contributions to capital funds. The decrease reflects a strategic decision to utilize existing capital fund balance rather than transfer resources from operating funds. This approach preserves the fund balance in the General Fund while intentionally spending down accumulated Capital Fund reserves.

Judiciary expenses are approximately \$797,000 higher compared to 2025, primarily due to an increase in indigent defense, interpreter, court reporter transcript, and jury trial costs. However, expenses are under budget approximately \$1.9 million, or 10 percent, primarily in personnel services resulting from a change in the payroll process, discussed on page 12.

Subsidies expenses are approximately \$7.3 million, or 70 percent, higher than last year due to the timing of and an increase in payments for the Gwinnett County Public Library and Medical Examiner.

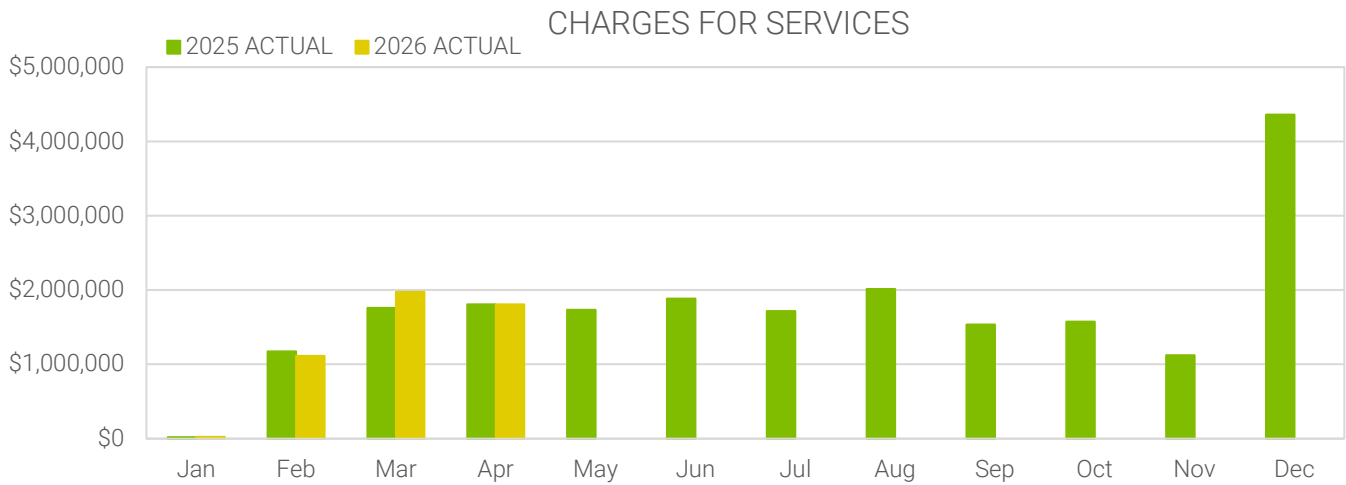
Transportation expenses are approximately \$1.4 million, or 13 percent, lower compared to last year primarily due to not having contributions to capital for vehicle replacements this year and lower personnel costs related to the process change discussed on page 12. These decreases are offset by an increase in general operating expenses. However, expenses are approximately \$3.6 million, or 27 percent, under budget primarily due to repairs and maintenance, industrial supplies, professional services, and utilities, which are typically low until mid-year.

Voter Registrations and Elections expenses are approximately \$881,000 higher when compared to last year. This is primarily due to early voting, which caused an increase in professional services, postage, general operating supplies, and printing and binding.

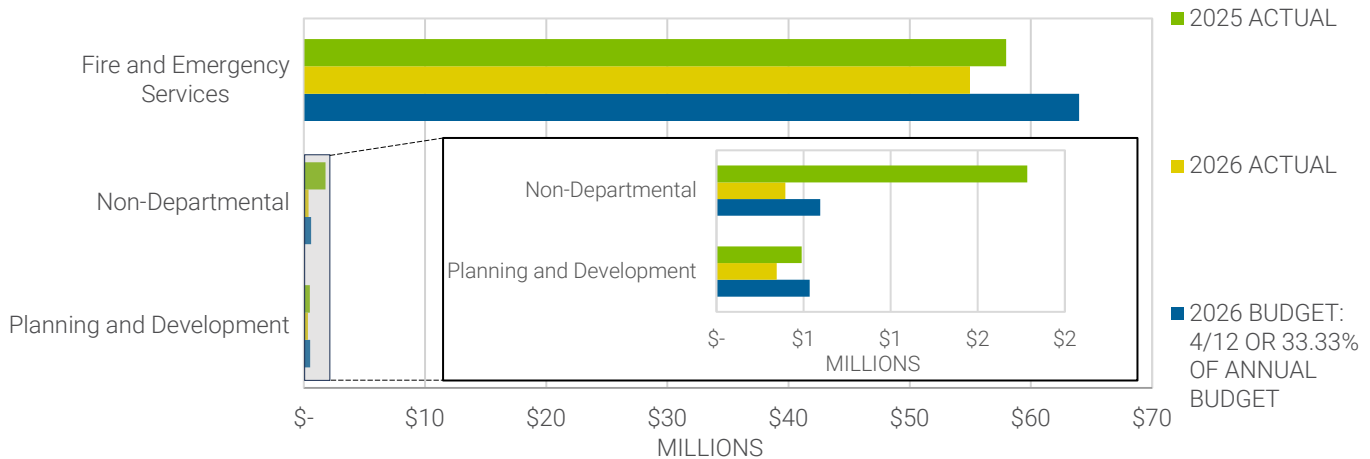
FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 16)

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 will shift to property taxes later in the year when they are collected. 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 \$154,000, or 3 percent, when compared to the same time last year.



**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2025-2026 YTD EXPENDITURES**



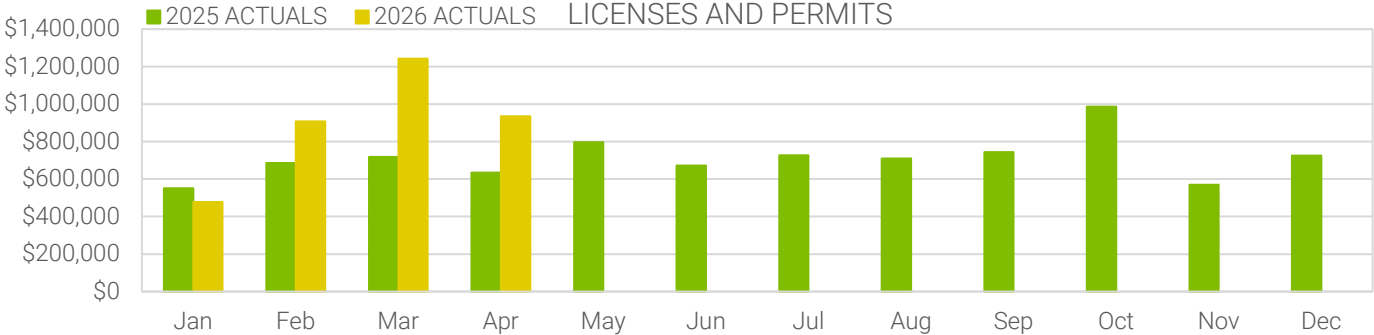
Fire and Emergency Services is under budget approximately \$9.0 million, or 14 percent, primarily in personnel services resulting from a change in the payroll process, discussed on page 12. Fleet repairs and maintenance, and industrial supplies are also under budget.

Non-Departmental expenses are approximately \$1.4 million lower in comparison to 2025, primarily due to not having capital project contributions in the current year.

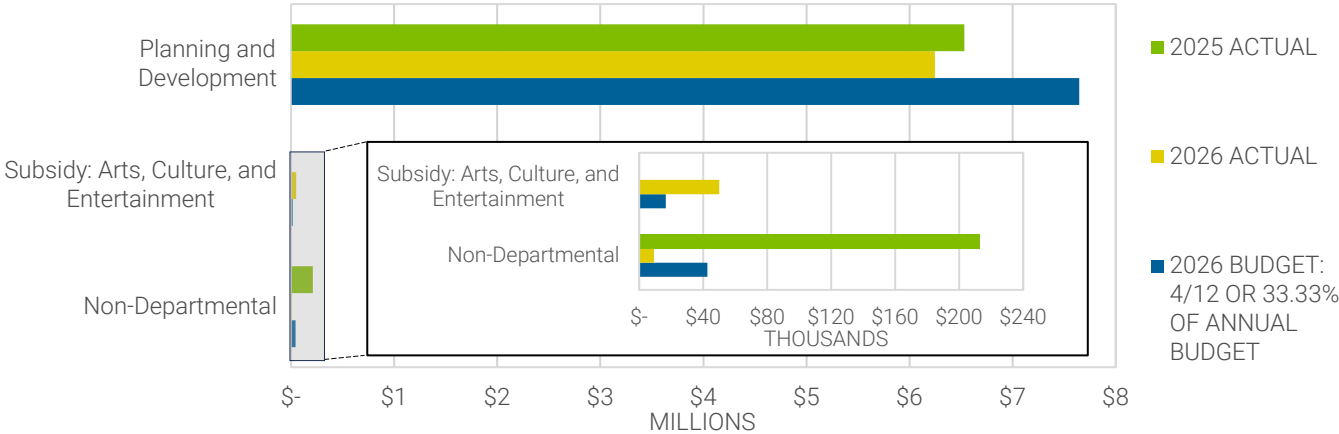
DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 17)

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 will shift to property taxes later in the year when they are collected. 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 \$975,000, or 38 percent. This is primarily due to an increase in residential and commercial building permit activity.



DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2025-2026 YTD EXPENDITURES



Planning and Development expenses are approximately \$284,000 lower in comparison to 2025 and are under budget by \$1.4 million, or 18 percent, primarily in personnel services due to the payroll process change discussed on page 12. The vacancy rate increased from 8 percent to 11 percent in 2026.

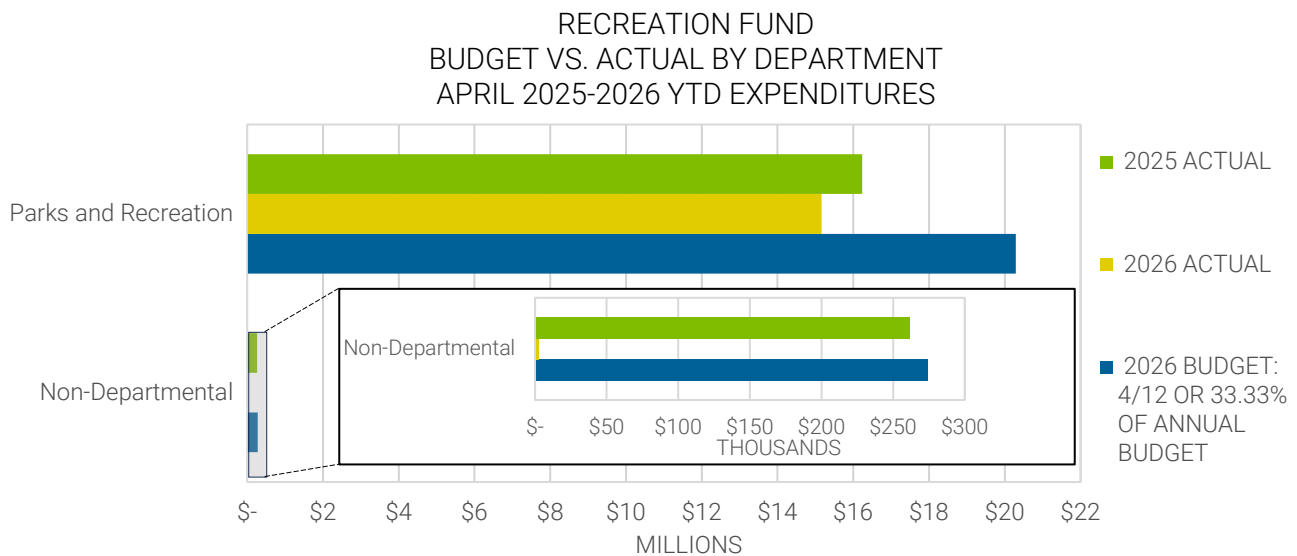
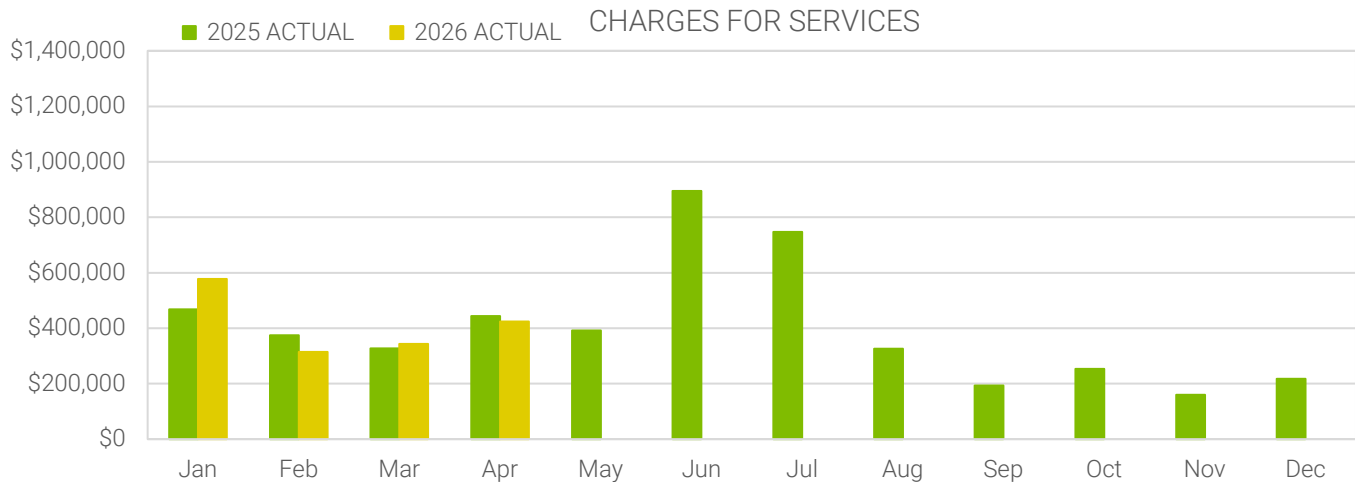
Arts, Culture, and Entertainment expenses reflect a one-time payment supporting the Create Gwinnett initiative, which provides funding to begin implementation of the County’s Arts Master Plan.

Non-Departmental expenses are approximately \$204,000 lower in comparison to 2025, primarily due to not having capital project contributions in the current year.

RECREATION FUND (PAGE 18)

The Recreation Fund accounts 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.

The main revenue source for the Recreation Fund will shift to property taxes later in the year when they are collected. Charges for Services is another major revenue category in the Recreation Fund. When compared to the same time last year, Charges for Services revenue is higher by \$46,000, or 3 percent. This is primarily due to increased participation in community recreation programs, classes, and events.



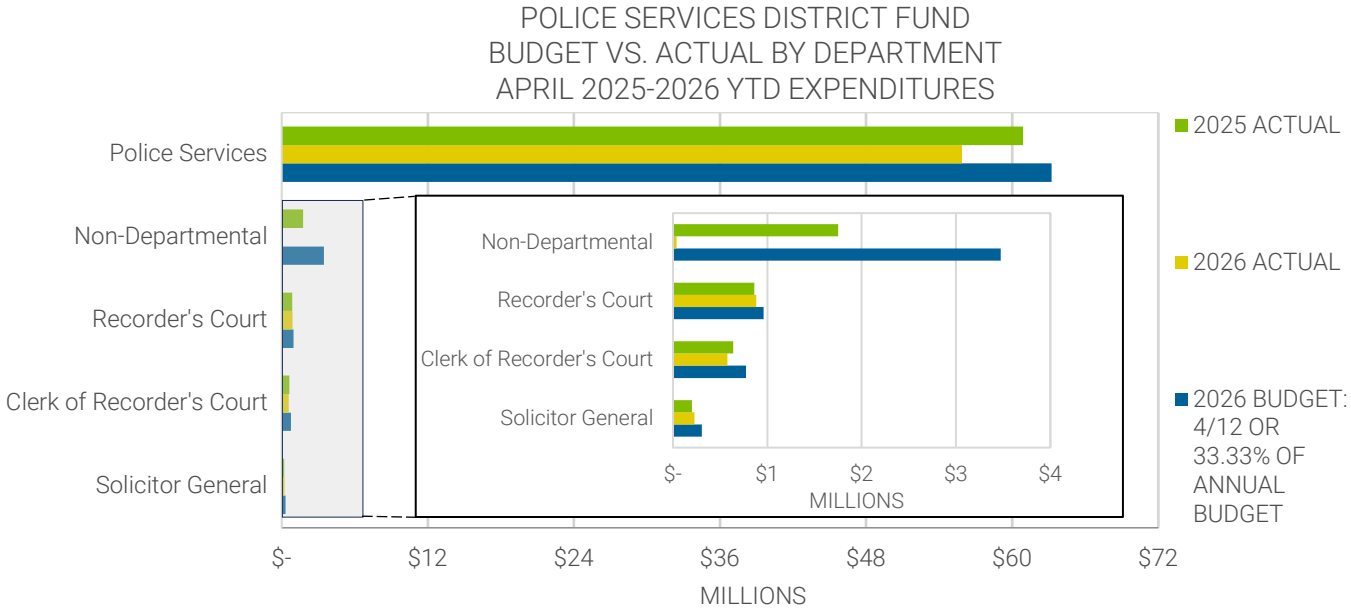
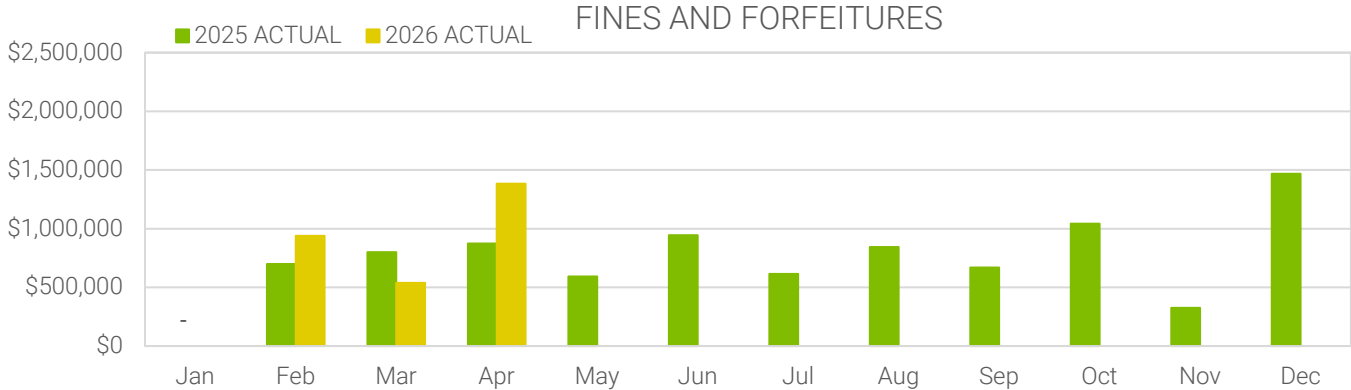
Parks and Recreation expenses are under budget approximately \$5.1 million, or 25 percent, primarily in personnel services due to the change in the payroll process discussed on page 12. Additionally, there have been no transfers out to capital for vehicle replacements or new vehicles this year.

Non-Departmental expenses are approximately \$259,000 lower in comparison to 2025, primarily due to not having capital project contributions in the current year. Contributions to capital are expected to increase in subsequent months.

POLICE SERVICES DISTRICT FUND (PAGE 19)

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 District Fund will shift to property taxes later in the year when they are collected. Fines and Forfeitures is another major revenue category in the Police Services District Fund. When compared to the same time last year, Fines and Forfeitures revenue is up approximately \$486,000, or 20 percent. The increase is primarily attributable to an increase in the number of schools in the school zone automated speed detection program resulting in higher collections.

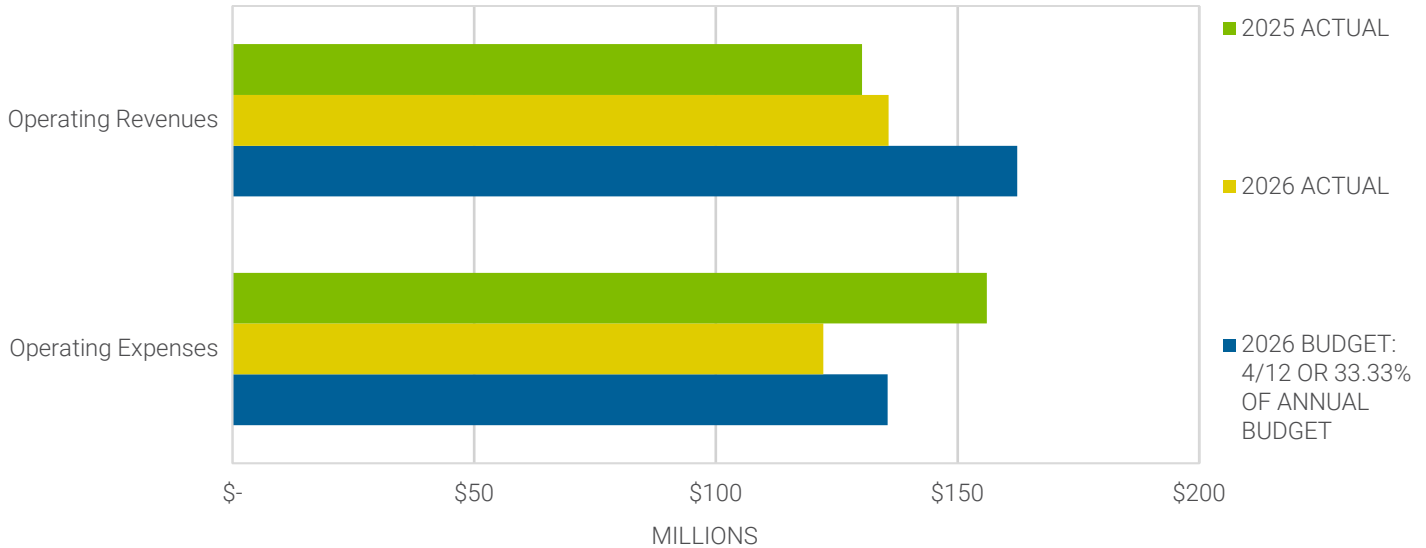


Police Services expenses are approximately \$5.0 million, or 8 percent, lower than the prior year primarily due to not having capital contributions for vehicle replacements this year and the process change for personnel services discussed on page 12. Additionally, Police Services is under budget approximately \$7.3 million, or 12 percent, primarily in personnel services due to the change in the payroll process.

WATER & SEWER OPERATING FUND (PAGE 49)

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

WATER AND SEWER OPERATING FUND
APRIL 2025-2026 YTD REVENUES AND EXPENSES



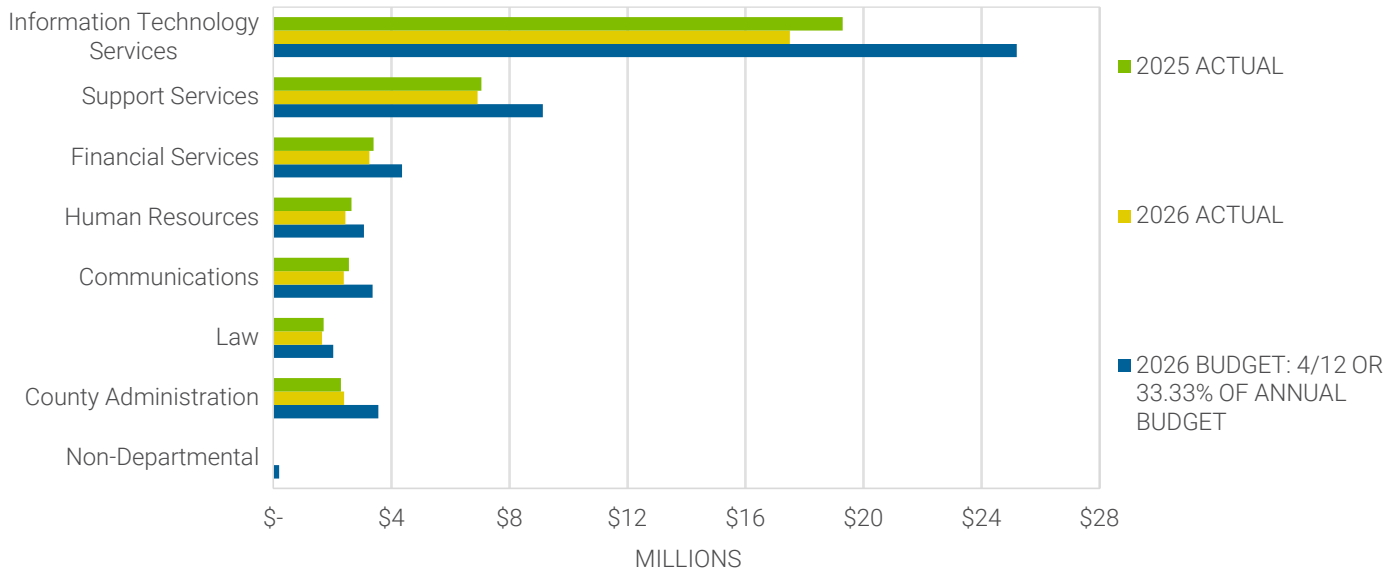
Year-to-date Water and Sewer Operating Fund revenues are up approximately \$5.4 million, or 4 percent, when compared to last year. This is primarily attributable to an increase in charges for services and investment income discussed further on page 12. However, revenues are under budget by approximately \$26.7 million, or 16 percent. Approximately 50 percent of revenue received in January was for services provided in December and was recorded in 2025. This is normal and revenues will align with budget by year-end.

Year-to-date, Water and Sewer expenses are down approximately \$33.8 million, or 22 percent, compared to last year. This decrease is primarily attributable to lower capital contributions, debt service, and personnel costs due to a change in the payroll process discussed on page 12. In August 2025, the Department of Water Resources paid off its 2016 and 2021 revenue bonds. Bond-related expense was approximately \$63.2 million in 2025 and is projected to be \$41.0 million in 2026. Additionally, expenses in the Water and Sewer Operating Fund are approximately \$13.3 million, or 11 percent, under budget primarily in personnel services for the same reason as stated above. Repairs and maintenance, professional services, supplies, and utilities are also under budget, but are partially offset by increases in chemicals and miscellaneous costs, reflecting a higher demand related to water consumption and operational needs.

ADMINISTRATIVE SUPPORT FUND (PAGE 55)

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

ADMINISTRATIVE SUPPORT FUND
BUDGET VS. ACTUAL BY DEPARTMENT
APRIL 2025-2026 YTD EXPENSES

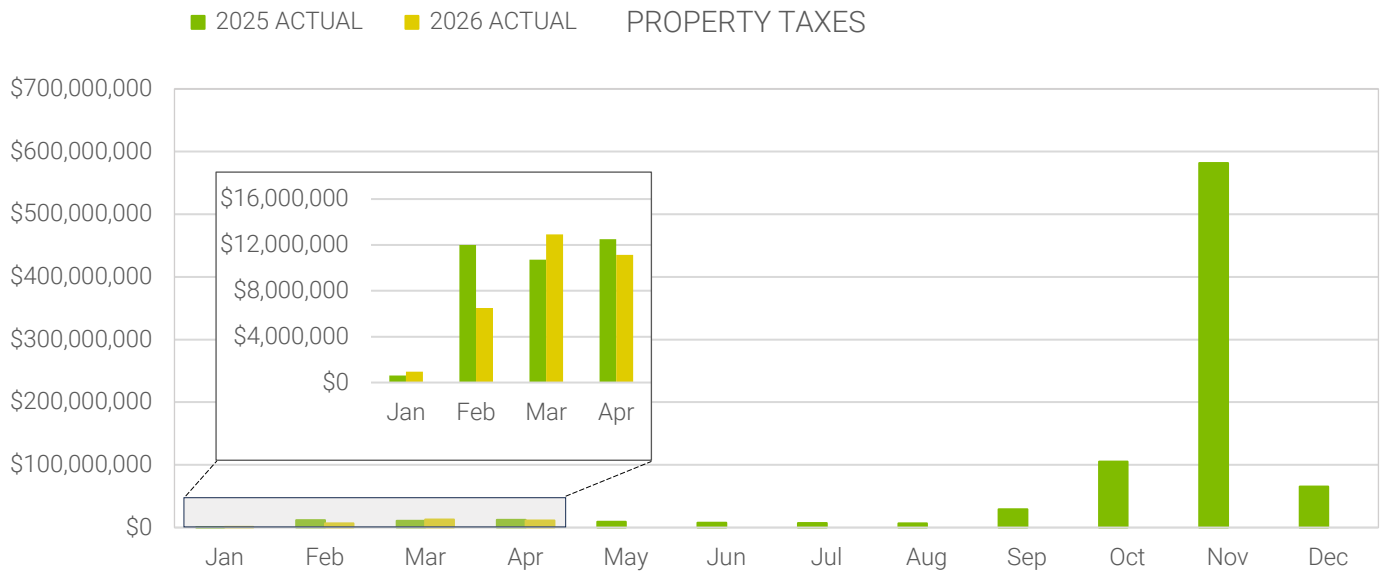


Information Technology Services expenses are down approximately \$1.8 million, or 9 percent, when compared to the same time last year. This is primarily due to personnel services resulting from the process change discussed on page 12, along with a decrease in license and support agreements, other cloud service subscriptions, and technical outsourced services. Additionally, expenses are approximately \$7.7 million, or 31 percent, under budget in personnel services due to the process change mentioned above, license and support agreements, PC supplies, technical outsourced services, and professional services, which are all expected to increase later in the year.

RECURRING ITEMS

Property Taxes

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



The chart above shows the monthly collections of property taxes across all funds. In the prior year, property taxes were collected around the November 15, 2025 due date. Compared to the same time last year, property tax collections are down \$4.3 million, or 12 percent. This decrease is primarily driven by lower prior year property tax collections related to timing and changes in the accrual period.

Tax Digest Adjustment

In April, the Board of Assessors approved adjustments to the tax digest that resulted in a net increase of approximately \$188.8 million for tax years 2018 through 2025. These adjustments include a net increase of approximately \$166.4 million in utility assessed values, approximately \$19.5 million in real property assessed values, and approximately \$2.9 million in personal property assessed values. The majority of the adjustments are from finalized state utility values.

Risk Management Fund

As of the date of this report, the Risk Management Fund has expended 50 percent of its budgeted appropriations. This variance is expected and reflects the payment of annual insurance premiums in January. As the year progresses and revenues are collected, the fund's financial position is expected to normalize.

Payroll Process Change

In 2026, the County implemented a change in its payroll process in which payroll expenses are recorded in the month they are processed rather than accruing them to the prior month. As a result of this change, personnel costs may appear lower when compared to prior year. The variance is related to timing and does not represent a decrease in staffing or compensation. Accruals are still performed for annual year-end reporting.

Contribution to Capital

Capital contributions in the General, Fire and EMS District, Development & Enforcement District, Recreation, and Police Funds are lower in 2026 compared to 2025. The decrease reflects a strategic decision to utilize existing capital fund balance rather than transfer additional resources from operating funds.

Investment Income

Beginning in January 2026, investment revenue earned in capital funds will be recorded in the corresponding operating fund. As a result, operating funds with a corresponding capital fund will reflect significant year-over-year revenue growth, even though market rates and expectations for County-wide investment revenue have decreased slightly. Investment Revenue is trending significantly above budget because market rate cuts factored into the budget have not materialized due to higher than anticipated inflation.

YTD FINANCIAL REPORT 2026 | 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 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 228,625,887	\$ 228,625,887	\$ 228,625,887			
Revenues:						
Taxes	\$ 522,806,388	\$ 522,806,388	\$ 46,676,222	8.93%	\$ 48,797,098	9.70%
Licenses and Permits	5,470,409	5,470,409	1,642,156	30.02%	1,496,383	27.79%
Intergovernmental Revenues	2,490,047	2,490,047	482,916	19.39%	555,584	25.13%
Charges for Services	39,540,262	39,540,262	6,149,616	15.55%	5,876,831	15.38%
Fines and Forfeitures	3,110,758	3,110,758	806,799	25.94%	837,627	27.07%
Investment Income	10,258,811	10,258,811	4,559,197	44.44%	2,471,927	41.84%
Contributions and Donations	107,700	107,700	319,219	296.40%	4,734	4.17%
Miscellaneous	1,376,853	1,376,853	899,831	65.35%	1,061,793	51.67%
Other Financing Sources	-	-	37,402	-	162,047	-
TOTAL REVENUES	\$ 585,161,228	\$ 585,161,228	\$ 61,573,358	10.52%	\$ 61,264,022	10.47%
Appropriations:						
Assessors' Office	\$ 15,633,270	\$ 15,656,782	\$ 4,231,322	27.03%	\$ 4,440,989	29.65%
Board of Commissioners	2,951,332	2,951,332	892,684	30.25%	865,088	31.75%
County Administration	1,566,361	1,566,361	348,836	22.27%	437,394	25.39%
Tax Commissioner	22,276,728	22,276,728	5,741,803	25.77%	6,604,890	30.63%
Transportation	39,929,859	39,939,512	9,741,605	24.39%	11,180,124	27.00%
Planning and Development	7,869,908	7,874,408	1,949,613	24.76%	1,955,802	28.90%
Police Services	7,299,106	7,299,106	1,724,122	23.62%	2,177,000	28.62%
Corrections	26,697,375	26,697,375	7,557,755	28.31%	7,947,147	31.32%
Sheriff	173,541,610	171,471,650	46,645,756	27.20%	48,552,764	27.03%
District Attorney	30,177,211	30,177,211	8,689,942	28.80%	9,420,443	31.64%
Solicitor General	12,835,887	12,835,887	3,522,100	27.44%	3,394,222	27.90%
Judiciary	42,028,874	53,678,874	16,038,473	29.88%	15,240,974	28.85%
Juvenile Court	8,107,232	10,657,232	3,053,778	28.65%	2,879,526	28.21%
Child Advocacy & Juvenile Services	7,066,923	7,133,758	1,916,132	26.86%	1,968,261	29.40%
Probate Court	5,534,187	5,834,187	1,675,729	28.72%	1,700,037	31.48%
Clerk of Court	24,952,791	24,952,791	7,083,975	28.39%	7,158,247	30.30%
Voter Registrations & Elections	22,661,952	22,661,952	3,467,902	15.30%	2,587,347	19.42%
Support Services	274,300	274,300	142,039	51.78%	145,137	53.26%
Intergovernmental	160,000	160,000	12,568	7.86%	30,213	18.88%

YTD FINANCIAL REPORT 2026 | 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 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Community Services	31,542,913	31,542,913	8,737,800	27.70%	8,989,972	28.06%
Subsidies:						
Atlanta Regional Commission	1,234,774	1,244,774	627,387	50.40%	608,267	50.00%
Board of Health	3,345,000	3,345,000	836,250	25.00%	836,250	25.00%
Dept. of Family and Children Services	660,638	660,638	165,160	25.00%	165,160	25.00%
Food Insecurity	-	150,000	740	0.49%	-	-
Gwinnett Coalition - HHS	235,088	235,088	58,772	25.00%	58,772	25.00%
Gwinnett County Public Library	27,879,605	27,879,605	13,481,149	48.35%	6,613,549	24.52%
Forestry	7,358	7,358	7,358	100.00%	7,358	100.00%
View Point Health	1,443,341	1,443,341	360,835	25.00%	360,835	25.00%
Homelessness Prevention	1,012,300	1,012,300	253,075	25.00%	253,075	25.00%
Healthcare Initiative-Chronic Care Assistance	650,000	650,000	-	-	-	-
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	-	-	-	-
Medical Examiner	2,503,221	2,503,221	1,020,533	40.77%	597,728	25.03%
Total Subsidies	40,471,325	40,631,325	17,811,258	43.84%	10,500,994	26.53%
Non-Departmental:						
Contingency	13,579,313	9,580,384	-	-	-	-
Contribution to Capital	12,729,858	18,788,747	4,243,286	22.58%	12,867,145	33.23%
Contribution to Local Transit	15,998,560	15,998,560	5,332,853	33.33%	4,933,333	33.33%
Contribution to Airport	-	-	-	-	38,917	33.33%
Pension Reserves	155,000	155,000	125,872	81.21%	120,000	50.00%
Indigent Defense Reserve	14,500,000	-	-	-	-	-
Total Non-Departmental	56,962,731	44,522,691	9,702,011	21.79%	17,959,395	31.24%
Appropriations without Contribution to Fund Balance	580,541,875	580,796,375	160,687,202	27.67%	166,135,966	28.38%
Contribution to Fund Balance	4,619,353	4,364,853	-	-	-	-
TOTAL APPROPRIATIONS	\$ 585,161,228	\$ 585,161,228	\$ 160,687,202	27.46%	\$ 166,135,966	28.38%
Projected Fund Balance December 31	\$ 233,245,240	\$ 232,990,740				
Estimated Fund Balance as of Report Date			\$ 129,512,043			

YTD FINANCIAL REPORT 2026 | 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 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Fund Balance January 1	\$ 116,381,345	\$ 116,381,345	\$ 116,381,345			
Revenues:						
Taxes	\$ 192,440,515	\$ 192,440,515	\$ 3,583,893	1.86%	\$ 4,219,503	2.33%
Licenses and Permits	1,000,000	1,000,000	371,368	37.14%	311,399	31.14%
Charges for Services	20,595,090	20,595,090	4,917,944	23.88%	4,763,959	26.29%
Investment Income	4,164,960	4,164,960	2,417,594	58.05%	1,030,255	62.21%
Contributions and Donations	1,000	1,000	1,600	160.00%	1,740	174.00%
Miscellaneous	1,000	1,000	123,745	12,374.46%	203,114	20,311.44%
TOTAL REVENUES	\$ 218,202,565	\$ 218,202,565	\$ 11,416,143	5.23%	\$ 10,588,710	5.24%
Appropriations:						
Planning and Development	\$ 1,605,081	\$ 1,605,081	\$ 345,630	21.53%	\$ 488,175	29.22%
Fire and Emergency Services	191,891,106	191,903,362	54,963,051	28.64%	57,961,474	31.17%
Non-Departmental:						
Fire EMS	1,787,584	1,787,584	396,028	22.15%	1,784,969	16.14%
Total Non-Departmental	1,787,584	1,787,584	396,028	22.15%	1,784,969	16.14%
Appropriations without Contribution to Fund Balance	195,283,771	195,296,027	55,704,710	28.52%	60,234,618	30.32%
Contribution to Fund Balance	22,918,794	22,906,538	-	-	-	-
TOTAL APPROPRIATIONS	\$ 218,202,565	\$ 218,202,565	\$ 55,704,710	25.53%	\$ 60,234,618	29.92%
Projected Fund Balance December 31	\$ 139,300,139	\$ 139,287,883				
Fund Balance as of Report Date			\$ 72,092,778			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

204-Development and Enforcement Services 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 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 14,865,887	\$ 14,865,887	\$ 14,865,887			
Revenues:						
Taxes	\$ 13,460,195	\$ 13,460,195	\$ 256,626	1.91%	\$ 298,858	2.21%
Licenses and Permits	7,500,000	7,500,000	3,562,854	47.50%	2,588,282	34.06%
Charges for Services	720,000	720,000	295,127	40.99%	238,791	25.14%
Investment Income	892,883	892,883	478,731	53.62%	169,183	34.85%
Miscellaneous	-	-	16,807	-	27,010	-
Revenue without use of Fund Balance	22,573,078	22,573,078	4,610,145	20.42%	3,322,124	14.72%
Use of Fund Balance	538,288	539,341	-	-	-	-
TOTAL REVENUES	\$ 23,111,366	\$ 23,112,419	\$ 4,610,145	19.95%	\$ 3,322,124	14.72%
Appropriations:						
Planning and Development	\$ 22,933,518	\$ 22,934,571	\$ 6,246,528	27.24%	\$ 6,530,376	30.38%
Arts, Culture, and Entertainment	50,000	50,000	50,000	100.00%	-	-
Non-Departmental:						
Development & Code Enforcement	127,848	127,848	9,283	7.26%	212,806	30.00%
Total Non-Departmental	127,848	127,848	9,283	7.26%	212,806	30.00%
TOTAL APPROPRIATIONS	\$ 23,111,366	\$ 23,112,419	\$ 6,305,810	27.28%	\$ 6,743,182	30.06%
Projected Fund Balance December 31	\$ 14,327,599	\$ 14,326,546				
Estimated Fund Balance as of Report Date			\$ 13,170,221			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

205-Recreation Fund

The Recreation Fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 35,777,556	\$ 35,777,556	\$ 35,777,556			
Revenues:						
Taxes	\$ 60,972,505	\$ 60,972,505	\$ 1,127,505	1.85%	\$ 1,326,679	2.25%
Charges for Services	4,867,039	4,867,039	1,660,723	34.12%	1,614,957	31.98%
Investment Income	1,282,667	1,282,667	772,394	60.22%	317,269	48.25%
Contributions and Donations	10,500	10,500	6,067	57.78%	3,600	48.00%
Miscellaneous	2,831,773	2,831,773	1,270,108	44.85%	1,272,869	43.31%
Other Financing Sources	21,930	21,930	-	-	-	-
TOTAL REVENUES	\$ 70,139,907	\$ 70,139,907	\$ 5,022,885	7.16%	\$ 4,535,374	6.71%
Appropriations:						
Support Services	\$ -	\$ -	\$ -	-	\$ 21,177	40.64%
Parks and Recreation	60,876,624	60,876,624	15,166,156	24.91%	16,234,563	26.86%
Non-Departmental:						
Recreation	321,966	821,966	2,322	0.28%	261,165	22.90%
Total Non-Departmental	321,966	821,966	2,322	0.28%	261,165	22.90%
Appropriations without Contribution to Fund Balance	61,198,590	61,698,590	15,168,478	24.58%	16,516,905	26.80%
Contribution to Fund Balance	8,941,317	8,441,317	-	-	-	-
TOTAL APPROPRIATIONS	\$ 70,139,907	\$ 70,139,907	\$ 15,168,478	21.63%	\$ 16,516,905	24.50%
Projected Fund Balance December 31	\$ 44,718,873	\$ 44,218,873				
Estimated Fund Balance as of Report Date			\$ 25,631,963			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

206-Police Services District Fund

The Police Services District Fund is used to account for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Mulberry, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 138,283,885	\$ 138,283,885	\$ 138,283,885			
Revenues:						
Taxes	\$ 141,260,607	\$ 141,260,607	\$ 2,659,292	1.88%	\$ 3,080,067	2.30%
Insurance Premium Tax	61,901,203	61,901,203	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	1,116,000	1,116,000	290,851	26.06%	316,462	28.50%
Fines and Forfeitures	7,375,000	7,375,000	2,859,398	38.77%	2,373,399	29.25%
Investment Income	5,980,322	5,980,322	3,304,239	55.25%	1,385,581	57.90%
Miscellaneous	255,128	255,128	210,608	82.55%	295,075	64.28%
TOTAL REVENUES	\$ 217,888,260	\$ 217,888,260	\$ 9,324,389	4.28%	\$ 7,450,584	3.40%
Appropriations:						
Police Services	\$ 189,775,015	\$ 189,663,690	\$ 55,876,999	29.46%	\$ 60,902,087	29.55%
Solicitor General	920,415	920,415	227,793	24.75%	202,134	22.62%
Clerk of Recorder's Court	2,324,295	2,324,295	577,695	24.85%	637,128	29.22%
Recorder's Court	2,485,214	2,885,214	883,550	30.62%	861,218	31.14%
Non-Departmental:						
Police	10,825,718	10,425,718	37,563	0.36%	1,750,597	28.91%
Total Non-Departmental	10,825,718	10,425,718	37,563	0.36%	1,750,597	28.91%
Appropriations without Contribution to Fund Balance	206,330,657	206,219,332	57,603,599	27.93%	64,353,163	29.52%
Contribution to Fund Balance	11,557,603	11,668,928	-	-	-	-
TOTAL APPROPRIATIONS	\$ 217,888,260	\$ 217,888,260	\$ 57,603,599	26.44%	\$ 64,353,163	29.52%
Projected Fund Balance December 31	\$ 149,841,488	\$ 149,952,813				
Estimated Fund Balance as of Report Date			\$ 90,004,674			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

207-Street Lighting Fund

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 3,235,008	\$ 3,235,008	\$ 3,235,008			
Revenues:						
Charges for Services	\$ 10,512,410	\$ 10,516,313	\$ 89,094	0.85%	\$ 124,588	1.29%
Investment Income	1,253	1,253	33,615	2,682.77%	33,755	-
Miscellaneous	-	-	82,361	-	37,768	-
Revenue without use of Fund Balance	10,513,663	10,517,566	205,069	1.95%	196,111	2.04%
Use of Fund Balance	3,364	3,364	-	-	-	-
TOTAL REVENUES	\$ 10,517,027	\$ 10,520,930	\$ 205,069	1.95%	\$ 196,111	1.88%
Appropriations:						
Transportation	\$ 10,507,027	\$ 10,510,930	\$ 2,545,252	24.22%	\$ 2,500,349	24.06%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 10,517,027	\$ 10,520,930	\$ 2,545,252	24.19%	\$ 2,500,349	24.02%
Projected Fund Balance December 31	\$ 3,231,644	\$ 3,231,644				
Estimated Fund Balance as of Report Date			\$ 894,826			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

208-Speed Hump Fund

The Speed Hump Fund supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 375,805	\$ 375,805	\$ 375,805			
Revenues:						
Charges for Services	\$ 140,000	\$ 140,000	\$ 2,290	1.64%	\$ 2,018	1.35%
Investment Income	7,100	7,100	3,624	51.04%	4,468	37.24%
Miscellaneous	-	-	111	-	224	-
Revenue without use of Fund Balance	147,100	147,100	6,024	4.10%	6,710	4.14%
Use of Fund Balance	177,749	177,749	-	-	-	-
TOTAL REVENUES	\$ 324,849	\$ 324,849	\$ 6,024	1.85%	\$ 6,710	1.81%
Appropriations:						
Transportation	\$ 324,849	\$ 324,849	\$ 79,943	24.61%	\$ 42,975	11.57%
TOTAL APPROPRIATIONS	\$ 324,849	\$ 324,849	\$ 79,943	24.61%	\$ 42,975	11.57%
Projected Fund Balance December 31	\$ 198,056	\$ 198,056				
Estimated Fund Balance as of Report Date			\$ 301,886			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

209-Loganville EMS District Fund

The Loganville Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Services District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. The majority of expenditures are recorded in the fall based upon the certified property tax digest as outlined in the intergovernmental agreement with the City of Loganville.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 353,210	\$ 353,210	\$ 353,210			
Revenues:						
Investment Income	\$ 9,950	\$ 9,950	\$ 5,238	52.64%	\$ 6,101	39.36%
Revenue without use of Fund Balance	9,950	9,950	5,238	52.64%	6,101	39.36%
Use of Fund Balance	91,934	91,934	-	-	-	-
TOTAL REVENUES	\$ 101,884	\$ 101,884	\$ 5,238	5.14%	\$ 6,101	6.28%
Appropriations:						
Loganville EMS	\$ 101,884	\$ 101,884	\$ 108	0.11%	\$ 364	0.37%
TOTAL APPROPRIATIONS	\$ 101,884	\$ 101,884	\$ 108	0.11%	\$ 364	0.37%
Projected Fund Balance December 31	\$ 261,276	\$ 261,276				
Estimated Fund Balance as of Report Date			\$ 358,340			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

210-Economic Development Tax Fund

The Economic Development Tax Fund is used to account for the accumulation of resources to provide funds for financial assistance to the Development Authority of Gwinnett County for economic development purposes in accordance with O.C.G.A. § 48-5-220(20).

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 21,109,858	\$ 21,109,858	\$ 21,109,858			
Revenues:						
Taxes	\$ 18,131,889	\$ 18,131,889	\$ 338,081	1.86%	\$ 406,872	2.38%
Investment Income	255,039	255,039	267,744	104.98%	193,432	122.81%
Other Financing Sources	-	-	6,777,051	-	-	-
Revenue without use of Fund Balance	18,386,928	18,386,928	7,382,876	40.15%	600,304	3.48%
Use of Fund Balance	1,231,191	1,231,191	-	-	-	-
TOTAL REVENUES	\$ 19,618,119	\$ 19,618,119	\$ 7,382,876	37.63%	\$ 600,304	3.48%
Appropriations:						
Planning and Development	\$ 19,618,119	\$ 19,618,119	\$ 1,176,361	6.00%	\$ 2,143,459	13.15%
TOTAL APPROPRIATIONS	\$ 19,618,119	\$ 19,618,119	\$ 1,176,361	6.00%	\$ 2,143,459	12.43%
Projected Fund Balance December 31	\$ 19,878,667	\$ 19,878,667				
Estimated Fund Balance as of Report Date			\$ 27,316,374			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

215-Jimmy Carter Boulevard TAD Fund

The Jimmy Carter Boulevard TAD Fund is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gateway85 Gwinnett Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 42,972,042	\$ 42,972,042	\$ 42,972,042			
Revenues:						
Taxes	\$ -	\$ -	\$ 505,349	-	\$ 581,249	-
Investment Income	986,500	986,500	498,967	50.58%	428,739	46.23%
TOTAL REVENUES	\$ 986,500	\$ 986,500	\$ 1,004,316	101.81%	\$ 1,009,989	108.89%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ 3	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	3	0.00%	-	-
Contribution to Fund Balance	886,500	886,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 986,500	\$ 986,500	\$ 3	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 43,858,542	\$ 43,858,542				
Estimated Fund Balance as of Report Date			\$ 43,976,355			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

216-Indian Trail TAD Fund

The Indian Trail TAD Fund is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 14,026,917	\$ 14,026,917	\$ 14,026,917			
Revenues:						
Taxes	\$ -	\$ -	\$ 94,483	-	\$ 177,336	-
Investment Income	329,900	329,900	159,793	48.44%	134,222	52.02%
TOTAL REVENUES	\$ 329,900	\$ 329,900	\$ 254,276	77.08%	\$ 311,558	120.76%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ 2	0.00%	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	2	0.00%	-	-
Contribution to Fund Balance	229,900	229,900	-	-	-	-
TOTAL APPROPRIATIONS	\$ 329,900	\$ 329,900	\$ 2	0.00%	\$ -	-
Projected Fund Balance December 31	\$ 14,256,817	\$ 14,256,817				
Estimated Fund Balance as of Report Date			\$ 14,281,191			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

217-Park Place TAD Fund

The Park Place TAD Fund is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 11,034,785	\$ 11,034,785	\$ 11,034,785			
Revenues:						
Taxes	\$ -	\$ -	\$ 233,346	-	\$ 73,684	-
Investment Income	232,250	232,250	124,580	53.64%	95,747	53.79%
TOTAL REVENUES	\$ 232,250	\$ 232,250	\$ 357,925	154.11%	\$ 169,431	95.19%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	132,250	132,250	-	-	-	-
TOTAL APPROPRIATIONS	\$ 232,250	\$ 232,250	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 11,167,035	\$ 11,167,035				
Estimated Fund Balance as of Report Date			\$ 11,392,710			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

218-Lake Lucerne TAD Fund

The Lake Lucerne TAD Fund is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 5,817,809	\$ 5,817,809	\$ 5,817,809			
Revenues:						
Taxes	\$ -	\$ -	\$ 60,317	-	\$ 46,255	-
Investment Income	121,800	121,800	54,695	44.91%	49,895	49.16%
TOTAL REVENUES	\$ 121,800	\$ 121,800	\$ 115,012	94.43%	\$ 96,150	94.73%
Appropriations:						
Planning and Development	\$ 100,000	\$ 100,000	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	100,000	100,000	-	-	-	-
Contribution to Fund Balance	21,800	21,800	-	-	-	-
TOTAL APPROPRIATIONS	\$ 121,800	\$ 121,800	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 5,839,609	\$ 5,839,609				
Estimated Fund Balance as of Report Date			\$ 5,932,821			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

219-Gwinnett Place TAD Fund

The Gwinnett Place TAD Fund is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 15,479,357	\$ 15,479,357	\$ 15,479,357			
Revenues:						
Taxes	\$ -	\$ -	\$ 172,149	-	\$ 84,810	-
Investment Income	319,700	319,700	167,025	52.24%	140,932	49.11%
Miscellaneous	-	-	-	-	10,000	-
Revenue without use of Fund Balance	319,700	319,700	339,174	106.09%	235,742	82.14%
Use of Fund Balance	126,967	126,967	-	-	-	-
TOTAL REVENUES	\$ 446,667	\$ 446,667	\$ 339,174	75.93%	\$ 235,742	82.14%
Appropriations:						
Planning and Development	\$ 446,667	\$ 446,667	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ 446,667	\$ 446,667	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 15,352,390	\$ 15,352,390				
Estimated Fund Balance as of Report Date			\$ 15,818,531			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

220-The Exchange at Gwinnett TAD Fund

The Exchange at Gwinnett TAD Fund is used to account for positive tax increment revenues attributable to The Exchange at Gwinnett Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that abate or eliminate deleterious effects of inadequate infrastructure in accordance with The Exchange at Gwinnett Redevelopment Plan. This district includes properties at the southeast quadrant of the intersection of Interstate 85 and Georgia Highway 20 in the northern portion of the County.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 8,026,419	\$ 8,026,419	\$ 8,026,419			
Revenues:						
Taxes	\$ -	\$ -	\$ 221,330	-	\$ 404,504	-
Investment Income	100,100	100,100	53,422	53.37%	45,803	18.89%
Revenue without use of Fund Balance	100,100	100,100	274,753	274.48%	450,306	185.69%
Use of Fund Balance	3,422,526	3,422,526	-	-	-	-
TOTAL REVENUES	\$ 3,522,626	\$ 3,522,626	\$ 274,753	7.80%	\$ 450,306	14.86%
Appropriations:						
Planning and Development	\$ 3,522,626	\$ 3,522,626	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ 3,522,626	\$ 3,522,626	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,603,893	\$ 4,603,893				
Estimated Fund Balance as of Report Date			\$ 8,301,172			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

230-E-911 Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 37,955,684	\$ 37,955,684	\$ 37,955,684			
Revenues:						
Charges for Services	\$ 24,323,874	\$ 24,323,874	\$ 3,965,534	16.30%	\$ 3,972,694	16.32%
Investment Income	872,050	872,050	434,300	49.80%	429,163	38.86%
Miscellaneous	-	-	11,498	-	21,482	-
Revenue without use of Fund Balance	25,195,924	25,195,924	4,411,332	17.51%	4,423,339	17.38%
Use of Fund Balance	8,574,308	8,574,308	-	-	-	-
TOTAL REVENUES	\$ 33,770,232	\$ 33,770,232	\$ 4,411,332	13.06%	\$ 4,423,339	14.33%
Appropriations:						
Police Services	\$ 30,427,375	\$ 30,427,375	\$ 7,642,059	25.12%	\$ 8,275,914	30.34%
Intergovernmental	2,940,357	2,940,357	784,311	26.67%	735,508	22.40%
Non-Departmental:						
Contingency	52,500	52,500	-	-	-	-
E-911	350,000	350,000	-	-	-	-
Total Non-Departmental	402,500	402,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 33,770,232	\$ 33,770,232	\$ 8,426,369	24.95%	\$ 9,011,422	29.20%
Projected Fund Balance December 31	\$ 29,381,376	\$ 29,381,376				
Estimated Fund Balance as of Report Date			\$ 33,940,647			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

231-Tourism Fund

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Gas South District and parking facility. Hotel/motel taxes are received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 23,759,472	\$ 23,759,472	\$ 23,759,472			
Revenues:						
Taxes	\$ 15,155,683	\$ 15,155,683	\$ 3,365,888	22.21%	\$ 3,816,344	26.98%
Charges for Services	1,000	1,000	891	89.08%	-	-
Investment Income	456,850	456,850	267,828	58.62%	294,533	36.72%
Miscellaneous	-	-	-	-	-	-
Revenue without use of Fund Balance	15,613,533	15,613,533	3,634,607	23.28%	4,110,877	27.42%
Use of Fund Balance	3,417,244	3,417,244	-	-	-	-
TOTAL REVENUES	\$ 19,030,777	\$ 19,030,777	\$ 3,634,607	19.10%	\$ 4,110,877	21.96%
Appropriations:						
Arts, Culture, and Entertainment	\$ 350,000	\$ 350,000	-	-	\$ 300,000	100.00%
Facility Debt	4,060,822	4,060,822	114,795	2.83%	132,520	3.26%
Tourism	14,619,955	14,619,955	4,904,536	33.55%	4,826,234	33.62%
TOTAL APPROPRIATIONS	\$ 19,030,777	\$ 19,030,777	\$ 5,019,331	26.37%	\$ 5,258,754	28.09%
Projected Fund Balance December 31	\$ 20,342,228	\$ 20,342,228				
Estimated Fund Balance as of Report Date			\$ 22,374,748			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

232-Stadium Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 5,643,324	\$ 5,643,324	\$ 5,643,324			
Revenues:						
Taxes	\$ 1,251,037	\$ 1,251,037	\$ 181,772	14.53%	\$ 252,633	24.38%
Intergovernmental Revenues	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,203,049	1,203,049	-	-	184,024	15.30%
Investment Income	114,250	114,250	44,570	39.01%	51,386	109.33%
TOTAL REVENUES	\$ 2,968,336	\$ 2,968,336	\$ 626,342	21.10%	\$ 888,043	33.06%
Appropriations:						
Stadium Operations	\$ 2,097,167	\$ 2,097,167	\$ 1,719,731	82.00%	\$ 1,708,699	80.34%
Appropriations without Contribution to Fund Balance	2,097,167	2,097,167	1,719,731	82.00%	1,708,699	80.34%
Contribution to Fund Balance	871,169	871,169	-	-	-	-
TOTAL APPROPRIATIONS	\$ 2,968,336	\$ 2,968,336	\$ 1,719,731	57.94%	\$ 1,708,699	63.61%
Projected Fund Balance December 31	\$ 6,514,493	\$ 6,514,493				
Estimated Fund Balance as of Report Date			\$ 4,549,935			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

233-Authority Imaging Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 7,913,307	\$ 7,913,307	\$ 7,913,307			
Revenues:						
Charges for Services	\$ 558,000	\$ 558,000	\$ 109,338	19.59%	\$ 191,533	22.06%
Investment Income	53,000	53,000	9,900	18.68%	12,902	17.29%
Revenue without use of Fund Balance	611,000	611,000	119,238	19.52%	204,434	21.69%
Use of Fund Balance	389,000	389,000	-	-	-	-
TOTAL REVENUES	\$ 1,000,000	\$ 1,000,000	\$ 119,238	11.92%	\$ 204,434	13.63%
Appropriations:						
Clerk of Court	\$ 1,000,000	\$ 1,000,000	\$ 55,000	5.50%	\$ 100,692	6.71%
TOTAL APPROPRIATIONS	\$ 1,000,000	\$ 1,000,000	\$ 55,000	5.50%	\$ 100,692	6.71%
Projected Fund Balance December 31	\$ 7,524,307	\$ 7,524,307				
Estimated Fund Balance as of Report Date			\$ 7,977,544			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

234-Juvenile Court Supervision Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 327,146	\$ 327,146	\$ 327,146			
Revenues:						
Charges for Services	\$ 30,000	\$ 30,000	\$ 13,165	43.88%	\$ 10,115	33.72%
Revenue without use of Fund Balance	30,000	30,000	13,165	43.88%	10,115	33.72%
Use of Fund Balance	45,600	45,600	-	-	-	-
TOTAL REVENUES	\$ 75,600	\$ 75,600	\$ 13,165	17.41%	\$ 10,115	18.36%
Appropriations:						
Juvenile Court	\$ 75,600	\$ 75,600	\$ -	-	\$ 13,110	23.79%
TOTAL APPROPRIATIONS	\$ 75,600	\$ 75,600	\$ -	-	\$ 13,110	23.79%
Projected Fund Balance December 31	\$ 281,546	\$ 281,546				
Estimated Fund Balance as of Report Date			\$ 340,311			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

235-Tree Bank Fund

This fund accounts for activities related to the Gwinnett County Buffer, Landscape and Tree Ordinance. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The monies collected must be used by the Department of Planning and Development, Community Services and/or Support Services for the planting of trees at parks, greenways, fire stations, and libraries within the same commission district in which the development is located or within five miles of such district. Alternate planning locations may be approved by the Director of the Department of Planning and Development. Expenditures for this fund occur as projects are identified and approved.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 776,027	\$ 776,027	\$ 776,027			
Revenues:						
Charges for Services	\$ 100,000	\$ 100,000	\$ 525,336	525.34%	\$ -	-
Investment Income	-	-	5,763	-	6,504	-
Revenue without use of Fund Balance	100,000	100,000	531,099	531.10%	6,504	6.50%
Use of Fund Balance	200,000	200,000	-	-	-	-
TOTAL REVENUES	\$ 300,000	\$ 300,000	\$ 531,099	177.03%	\$ 6,504	1.63%
Appropriations:						
Planning and Development	\$ 300,000	\$ 300,000	\$ 44,689	14.90%	\$ 33,928	8.48%
TOTAL APPROPRIATIONS	\$ 300,000	\$ 300,000	\$ 44,689	14.90%	\$ 33,928	8.48%
Projected Fund Balance December 31	\$ 576,027	\$ 576,027				
Estimated Fund Balance as of Report Date			\$ 1,262,438			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

236-Opioid Remediation Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 7,624,892	\$ 7,624,892	\$ 7,624,892			
Revenues:						
Fines and Forfeitures	\$	\$	\$ 94,245		\$ 55,659	-
Investment Income			71,824		76,592	-
TOTAL REVENUES	\$	\$	\$ 166,069		\$ 132,251	49.16%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -		- \$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -		- \$ -	-
Projected Fund Balance December 31	\$ 7,624,892	\$ 7,624,892				
Estimated Fund Balance as of Report Date			\$ 7,790,961			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

250-Sheriff Special Justice Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 1,419,919	\$ 1,419,919	\$ 1,419,919			
Revenues:						
Fines and Forfeitures	\$ -	\$ 35,829	\$ 35,829	100.00%	\$ 280,234	100.00%
Revenue without use of Fund Balance	-	35,829	35,829	100.00%	280,234	100.00%
Use of Fund Balance	350,000	350,000	-	-	-	-
TOTAL REVENUES	\$ 350,000	\$ 385,829	\$ 35,829	9.29%	\$ 280,234	44.47%
Appropriations:						
Sheriff	\$ 350,000	\$ 385,829	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ 350,000	\$ 385,829	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,069,919	\$ 1,069,919				
Estimated Fund Balance as of Report Date			\$ 1,455,748			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

251-Sheriff Special Treasury Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 230,053	\$ 230,053	\$ 230,053			
Revenues:						
Other Financing Sources	\$ -	\$ -	\$ -		\$ 17,000	-
Revenue without use of Fund Balance	-	-	-		17,000	-
Use of Fund Balance	75,000	75,000	-		-	-
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ -		\$ 17,000	22.67%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -		\$ 200	0.27%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -		\$ 200	0.27%
Projected Fund Balance December 31	\$ 155,053	\$ 155,053				
Estimated Fund Balance as of Report Date			\$ 230,053			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

252-Sheriff Special State Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 638,195	\$ 638,195	\$ 638,195			
Revenues:						
Fines and Forfeitures	\$ -	\$ 23,812	\$ 23,812	100.00%	\$ 2,352	100.03%
Investment Income	-	-	7,194	-	3,330	-
Revenue without use of Fund Balance	-	23,812	31,007	130.21%	5,681	241.66%
Use of Fund Balance	70,000	70,000	-	-	-	-
TOTAL REVENUES	\$ 70,000	\$ 93,812	\$ 31,007	33.05%	\$ 5,681	7.85%
Appropriations:						
Sheriff	\$ 70,000	\$ 93,812	\$ 11,632	12.40%	\$ -	-
TOTAL APPROPRIATIONS	\$ 70,000	\$ 93,812	\$ 11,632	12.40%	\$ -	-
Projected Fund Balance December 31	\$ 568,195	\$ 568,195				
Estimated Fund Balance as of Report Date			\$ 657,570			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

253-Police Special Justice Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 1,295,845	\$ 1,295,845	\$ 1,295,845			
Revenues:						
Fines and Forfeitures	\$ -	\$ 44,099	\$ 44,099	100.00%	\$ 81,749	100.00%
Investment Income	-	-	1,894	-	2,415	-
Revenue without use of Fund Balance	-	44,099	45,993	104.30%	84,164	102.96%
Use of Fund Balance	72,860	114,646	-	-	-	-
TOTAL REVENUES	\$ 72,860	\$ 158,745	\$ 45,993	28.97%	\$ 84,164	25.19%
Appropriations:						
Police Services	\$ 72,860	\$ 158,745	\$ 85,884	54.10%	\$ -	-
TOTAL APPROPRIATIONS	\$ 72,860	\$ 158,745	\$ 85,884	54.10%	\$ -	-
Projected Fund Balance December 31	\$ 1,222,985	\$ 1,181,199				
Estimated Fund Balance as of Report Date			\$ 1,255,954			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

254-Police Special State Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 1,400,101	\$ 1,400,101	\$ 1,400,101			
Revenues:						
Fines and Forfeitures	\$ -	\$ 129,156	\$ 134,195	103.90%	\$ 45,739	97.76%
Investment Income	-	-	2,154	-	2,822	-
Revenue without use of Fund Balance	-	129,156	136,349	105.57%	48,561	103.79%
Use of Fund Balance	178,246	49,090	-	-	-	-
TOTAL REVENUES	\$ 178,246	\$ 178,246	\$ 136,349	76.49%	\$ 48,561	34.51%
Appropriations:						
Police Services	\$ 178,246	\$ 178,246	\$ 15,000	8.42%	\$ 29,900	21.25%
TOTAL APPROPRIATIONS	\$ 178,246	\$ 178,246	\$ 15,000	8.42%	\$ 29,900	21.25%
Projected Fund Balance December 31	\$ 1,221,855	\$ 1,351,011				
Estimated Fund Balance as of Report Date			\$ 1,521,449			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

255-Crime Victims Assistance Fund

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices. The Revenue collected is distributed as follows: Superior Court Fines - 100% District Attorney; State Court Fines - 100% Solicitor; Municipal Recorder's Court - Total less subsidies, if any, with the remainder 50% Solicitor and 50% District Attorney; Magistrate Court, Recorder's Court, and Juvenile Court - 50% Solicitor and 50% District Attorney; Interest Earned Dividends - 50% Solicitor and 50% District Attorney

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 493,587	\$ 493,587	\$ 493,587			
Revenues:						
Fines and Forfeitures	\$ 605,252	\$ 605,252	\$ 179,847	29.71%	\$ 163,640	28.16%
Investment Income	-	-	1,379	-	7,396	-
Miscellaneous	-	-	517	-	1,282	-
Revenue without use of Fund Balance	605,252	605,252	181,743	30.03%	172,318	29.65%
Use of Fund Balance	234,343	234,343	-	-	-	-
TOTAL REVENUES	\$ 839,595	\$ 839,595	\$ 181,743	21.65%	\$ 172,318	21.40%
Appropriations:						
District Attorney	\$ 409,634	\$ 409,634	\$ 107,723	26.30%	\$ 124,177	33.04%
Solicitor General	419,961	419,961	103,103	24.55%	91,299	21.77%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 839,595	\$ 839,595	\$ 210,826	25.11%	\$ 215,476	26.76%
Projected Fund Balance December 31	\$ 259,244	\$ 259,244				
Estimated Fund Balance as of Report Date			\$ 464,504			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

256-DA Federal Justice Asset Sharing Fund

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 173,878	\$ 173,878	\$ 173,878			
Revenues:						
Use of Fund Balance	\$ 83,792	\$ 83,792	\$ -		- \$ -	-
TOTAL REVENUES	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>		<u>- \$ -</u>	-
Appropriations:						
District Attorney	\$ 83,792	\$ 83,792	\$ -		- \$ -	-
TOTAL APPROPRIATIONS	<u>\$ 83,792</u>	<u>\$ 83,792</u>	<u>\$ -</u>		<u>- \$ -</u>	-
Projected Fund Balance December 31	\$ 90,086	\$ 90,086				
Estimated Fund Balance as of Report Date			\$ 173,878			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

257-DA Federal Treasury Asset Sharing Fund

The District Attorney Federal Treasury Asset Sharing Fund (082) accounts for revenues received from an equitable sharing agreement between the Department of Treasury and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 47,304	\$ 47,304	\$ 47,304			
Revenues:						
Use of Fund Balance	\$ 12,434	\$ 12,434	\$ -		- \$ -	-
TOTAL REVENUES	\$ 12,434	\$ 12,434	\$ -		- \$ -	-
Appropriations:						
District Attorney	\$ 12,434	\$ 12,434	\$ 1,165	9.37%	\$ -	-
TOTAL APPROPRIATIONS	\$ 12,434	\$ 12,434	\$ 1,165	9.37%	\$ -	-
Projected Fund Balance December 31	\$ 34,870	\$ 34,870				
Estimated Fund Balance as of Report Date			\$ 46,139			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

258-DA Special State Fund

The District Attorney Special State Fund accounts for revenues resulting from the confiscation of assets or funds resulting from legal actions related to unlawful activities. In accordance with State Law, the Gwinnett County District Attorney's office is entitled to 10% of the funds obtained through civil forfeiture proceedings. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against state guidelines.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 143,788	\$ 143,788	\$ 143,788			
Revenues:						
Fines and Forfeitures	\$ -	\$ 23,571	\$ 27,664	117.37%	\$ 28,955	100.00%
Revenue without use of Fund Balance	-	23,571	27,664	117.37%	28,955	100.00%
Use of Fund Balance	31,718	31,718	-	-	-	-
TOTAL REVENUES	\$ 31,718	\$ 55,289	\$ 27,664	50.04%	\$ 28,955	91.29%
Appropriations:						
District Attorney	\$ 31,718	\$ 55,289	\$ 2,356	4.26%	\$ 1,479	4.66%
TOTAL APPROPRIATIONS	\$ 31,718	\$ 55,289	\$ 2,356	4.26%	\$ 1,479	4.66%
Projected Fund Balance December 31	\$ 112,070	\$ 112,070				
Estimated Fund Balance as of Report Date			\$ 169,096			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

265-Corrections Inmate Welfare Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 479,061	\$ 479,061	\$ 479,061			
Revenues:						
Miscellaneous	\$ 140,200	\$ 140,200	\$ 41,995	29.95%	\$ 52,632	35.88%
TOTAL REVENUES	<u>\$ 140,200</u>	<u>\$ 140,200</u>	<u>\$ 41,995</u>	29.95%	<u>\$ 52,632</u>	35.88%
Appropriations:						
Corrections	\$ 116,697	\$ 116,697	\$ 14,575	12.49%	\$ 30,748	26.59%
Appropriations without Contribution to Fund Balance	116,697	116,697	14,575	12.49%	30,748	26.59%
Contribution to Fund Balance	23,503	23,503	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 140,200</u>	<u>\$ 140,200</u>	<u>\$ 14,575</u>	10.40%	<u>\$ 30,748</u>	20.96%
Projected Fund Balance December 31	\$ 502,564	\$ 502,564				
Estimated Fund Balance as of Report Date			\$ 506,482			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

266-Sheriff Inmate Fund

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

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 5,905,274	\$ 5,905,274	\$ 5,905,274			
Revenues:						
Investment Income	\$ 114,250	\$ 114,250	\$ 67,097	58.73%	\$ 59,548	37.81%
Miscellaneous	1,080,000	1,080,000	257,569	23.85%	213,793	13.63%
TOTAL REVENUES	\$ 1,194,250	\$ 1,194,250	\$ 324,666	27.19%	\$ 273,341	15.84%
Appropriations:						
Sheriff	\$ 506,180	\$ 506,180	\$ 29,618	5.85%	\$ 54,901	7.88%
Appropriations without Contribution to Fund Balance	506,180	506,180	29,618	5.85%	54,901	7.88%
Contribution to Fund Balance	688,070	688,070	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,194,250	\$ 1,194,250	\$ 29,618	2.48%	\$ 54,901	3.18%
Projected Fund Balance December 31	\$ 6,593,344	\$ 6,593,344				
Estimated Fund Balance as of Report Date			\$ 6,200,321			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

425-The Exchange at Gwinnett TAD Debt Service Fund

The Exchange at Gwinnett TAD Debt Service Fund (966) is used to account for the payment of long-term principal and interest related to redevelopment bonds associated with The Exchange at Gwinnett Tax Allocation District. Debt service payments occur biannually.

	FY 2026				FY 2025	
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Fund Balance January 1	\$ 1,855,779	\$ 1,855,779	\$ 1,855,779			
Revenues:						
Investment Income	\$ -	\$ -	\$ 67,371	-	\$ 74,164	-
Other Financing Sources	3,517,126	3,517,126	-	-	-	-
TOTAL REVENUES	\$ 3,517,126	\$ 3,517,126	\$ 67,371	1.92%	\$ 74,164	2.72%
Appropriations:						
Debt Service	\$ 3,517,126	\$ 3,517,126	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ 3,517,126	\$ 3,517,126	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,855,779	\$ 1,855,779				
Estimated Fund Balance as of Report Date			\$ 1,923,150			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

501-Water and Sewer Operating Fund

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 216,513,225	\$ 216,513,225	\$ 216,513,225			
Revenues:						
Charges for Services	\$ 449,885,380	\$ 449,885,380	\$ 121,741,238	27.06%	\$ 119,405,290	27.73%
Investment Income	10,042,100	10,042,100	4,174,624	41.57%	2,197,042	41.54%
Contributions and Donations	27,148,791	27,148,791	8,633,032	31.80%	8,388,800	27.75%
Miscellaneous	-	-	955,760	-	262,597	-
Other Financing Sources	-	-	194,965	-	-	-
TOTAL REVENUES	\$ 487,076,271	\$ 487,076,271	\$ 135,699,618	27.86%	\$ 130,253,730	26.53%
Appropriations:						
Planning and Development	\$ 2,186,288	\$ 2,186,288	\$ 506,539	23.17%	\$ 528,063	26.70%
Water Resources *	406,463,141	403,963,141	121,747,652	30.14%	155,503,180	31.86%
Non-Departmental:						
Water Resources	409,000	409,000	-	-	-	-
Total Non-Departmental	409,000	409,000	-	-	-	-
Appropriations without Working Capital Reserve	409,058,429	406,558,429	122,254,191	30.07%	156,031,243	31.79%
Working Capital Reserve	78,017,842	80,517,842	-	-	-	-
TOTAL APPROPRIATIONS	\$ 487,076,271	\$ 487,076,271	\$ 122,254,191	25.10%	\$ 156,031,243	31.79%
Projected Net Position December 31	\$ 294,531,067	\$ 297,031,067				
Estimated Net Position as of Report Date			\$ 229,958,652			

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

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

550-Stormwater Operating Fund

This fund supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 19,985,438	\$ 19,985,438	\$ 19,985,438			
Revenues:						
Charges for Services	\$ 32,275,437	\$ 32,275,437	\$ 622,718	1.93%	\$ 602,798	1.91%
Investment Income	657,000	657,000	353,077	53.74%	250,961	46.39%
Miscellaneous	-	-	6,731	-	12,989	-
Revenue without use of Net Position	32,932,437	32,932,437	982,525	2.98%	866,748	2.70%
Use of Net Position	5,140,931	5,140,931	-	-	-	-
TOTAL REVENUES	\$ 38,073,368	\$ 38,073,368	\$ 982,525	2.58%	\$ 866,748	2.46%
Appropriations:						
Planning and Development	\$ 1,339,825	\$ 1,339,825	\$ 354,209	26.44%	\$ 480,664	30.52%
Water Resources *	36,646,043	36,646,043	10,384,744	28.34%	10,194,186	30.51%
Non-Departmental:						
Contingency	87,500	87,500	-	-	-	-
Total Non-Departmental	87,500	87,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 38,073,368	\$ 38,073,368	\$ 10,738,954	28.21%	\$ 10,674,850	30.36%
Projected Net Position December 31	\$ 14,844,507	\$ 14,844,507				
Estimated Net Position as of Report Date			\$ 10,229,010			

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

YTD FINANCIAL REPORT 2026 | 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 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 27,495,508	\$ 27,495,508	\$ 27,495,508			
Revenues:						
Taxes	\$ 1,350,000	\$ 1,350,000	\$ 398,856	29.54%	\$ 680,894	56.74%
Charges for Services	59,177,114	59,177,114	19,997,558	33.79%	19,897,441	33.85%
Investment Income	1,793,500	1,793,500	993,579	55.40%	956,719	53.69%
Miscellaneous	1,200	1,200	6,600	550.03%	15,475	15,475.36%
Revenue without use of Net Position	62,321,814	62,321,814	21,396,595	34.33%	21,550,529	34.89%
Use of Net Position	300,206	300,206	-	-	-	-
TOTAL REVENUES	\$ 62,622,020	\$ 62,622,020	\$ 21,396,595	34.17%	\$ 21,550,529	34.89%
Appropriations:						
Support Services *	\$ 62,608,717	\$ 62,608,717	\$ 15,727,275	25.12%	\$ 15,181,853	24.82%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Solid Waste	3,303	3,303	1,101	33.33%	11,011	33.33%
Total Non-Departmental	13,303	13,303	1,101	8.28%	11,011	25.59%
TOTAL APPROPRIATIONS	\$ 62,622,020	\$ 62,622,020	\$ 15,728,376	25.12%	\$ 15,192,863	24.82%
Projected Net Position December 31	\$ 27,195,302	\$ 27,195,302				
Estimated Net Position as of Report Date			\$ 33,163,727			

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

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

570-Airport Operating Fund

The Airport Operating Fund accounts for the operation and maintenance of the County airport, Briscoe Field.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 990,199	\$ 990,199	\$ 990,199			
Revenues:						
Charges for Services	\$ 180,000	\$ 180,000	\$ 55,826	31.01%	\$ 64,638	41.70%
Investment Income	71,550	71,550	43,024	60.13%	15,822	24.72%
Miscellaneous	1,854,500	1,859,593	639,277	34.38%	530,523	44.21%
Other Financing Sources	-	-	-	-	38,917	33.33%
TOTAL REVENUES	\$ 2,106,050	\$ 2,111,143	\$ 738,127	34.96%	\$ 649,899	32.23%
Appropriations:						
Transportation *	\$ 2,000,033	\$ 2,000,033	\$ 544,952	27.25%	\$ 552,677	27.56%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	2,010,033	2,010,033	544,952	27.11%	552,677	27.41%
Working Capital Reserve	96,017	101,110	-	-	-	-
TOTAL APPROPRIATIONS	\$ 2,106,050	\$ 2,111,143	\$ 544,952	25.81%	\$ 552,677	27.41%
Projected Net Position December 31	\$ 1,086,216	\$ 1,091,309				
Estimated Net Position as of Report Date			\$ 1,183,374			

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

YTD FINANCIAL REPORT 2026 | 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 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 8,053,020	\$ 8,053,020	\$ 8,053,020			
Revenues:						
Intergovernmental Revenues	\$ -	\$ -	\$ 84,039	-	\$ 143,055	-
Charges for Services	1,738,484	1,738,484	393,672	22.64%	778,210	37.06%
Investment Income	679,250	679,250	304,839	44.88%	149,849	27.72%
Miscellaneous	-	-	28,014	-	4,572	-
Other Financing Sources	15,998,560	15,998,560	5,332,853	33.33%	4,933,333	33.33%
Revenue without use of Net Position	18,416,294	18,416,294	6,143,418	33.36%	6,009,018	34.45%
Use of Net Position	4,204,967	4,204,967	-	-	-	-
TOTAL REVENUES	\$ 22,621,261	\$ 22,621,261	\$ 6,143,418	27.16%	\$ 6,009,018	25.30%
Appropriations:						
Transportation*	\$ 22,611,261	\$ 22,611,261	\$ 4,737,640	20.95%	\$ 6,292,523	26.51%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 22,621,261	\$ 22,621,261	\$ 4,737,640	20.94%	\$ 6,292,523	26.49%
Projected Net Position December 31	\$ 3,848,053	\$ 3,848,053				
Estimated Net Position as of Report Date			\$ 9,458,797			

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

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

580-Economic Development Fund

The Economic Development Operating Fund supports debt service and operations related to economic development. Debt service payments occur biannually in March and September.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 34,299,483	\$ 34,299,483	\$ 34,299,483			
Revenues:						
Investment Income	\$ 71,500	\$ 71,500	\$ 123,840	173.20%	\$ 58,273	30.83%
Miscellaneous	2,100,000	2,100,000	328,500	15.64%	302,371	8.17%
Other Financing Sources	3,900,000	3,900,000	-	-	-	-
Revenue without use of Net Position	6,071,500	6,071,500	452,339	7.45%	360,644	3.30%
Use of Net Position	4,037,555	4,049,555	-	-	-	-
TOTAL REVENUES	\$ 10,109,055	\$ 10,121,055	\$ 452,339	4.47%	\$ 360,644	3.00%
Appropriations:						
Planning and Development	\$ 9,607,855	\$ 9,619,855	\$ 973,548	10.12%	\$ 976,214	8.59%
Non-Departmental:						
Miscellaneous Economic Development	501,200	501,200	197,362	39.38%	170,029	25.65%
Total Non-Departmental	501,200	501,200	197,362	39.38%	170,029	25.65%
TOTAL APPROPRIATIONS	\$ 10,109,055	\$ 10,121,055	\$ 1,170,910	11.57%	\$ 1,146,243	9.53%
Projected Net Position December 31	\$ 30,261,928	\$ 30,249,928				
Estimated Net Position as of Report Date			\$ 33,580,912			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

601-Administrative Support

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

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 34,755,280	\$ 34,755,280	\$ 34,755,280			
Revenues:						
Intergovernmental Revenues	\$ -	\$ -	\$ 6,400	- \$ -	-	-
Charges for Services	151,565,333	151,565,333	44,608,710	29.43%	44,822,019	29.23%
Investment Income	494,992	494,992	485,763	98.14%	353,942	49.47%
Miscellaneous	476,738	476,738	257,653	54.04%	353,372	91.12%
Revenue without use of Net Position	152,537,063	152,537,063	45,358,526	29.74%	45,529,332	29.48%
Use of Net Position	-	204,176	-	-	-	-
TOTAL REVENUES	\$ 152,537,063	\$ 152,741,239	\$ 45,358,526	29.70%	\$ 45,529,332	29.48%
Appropriations:						
Communications	\$ 10,094,431	\$ 10,094,431	\$ 2,388,020	23.66%	\$ 2,562,463	26.16%
County Administration	10,419,090	10,676,340	2,401,924	22.50%	2,291,433	23.63%
Financial Services	13,096,420	13,096,420	3,255,072	24.85%	3,396,639	27.29%
Law	5,680,552	6,075,552	1,645,074	27.08%	1,704,332	28.82%
Human Resources	9,216,747	9,216,747	2,438,706	26.46%	2,642,076	27.22%
Information Technology Services	75,638,252	75,582,678	17,505,873	23.16%	19,293,775	24.45%
Support Services	27,392,071	27,394,571	6,923,705	25.27%	7,046,577	27.32%
Non-Departmental:						
Contingency	999,500	604,500	-	-	-	-
Total Non-Departmental	999,500	604,500	-	-	-	-
TOTAL APPROPRIATIONS	\$ 152,537,063	\$ 152,741,239	\$ 36,558,374	23.93%	\$ 38,937,295	25.25%
Projected Net Position December 31	\$ 34,755,280	\$ 34,551,104				
Estimated Net Position as of Report Date			\$ 43,555,432			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

605-Group Self-Insurance

The Group Self Insurance Fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 45,609,233	\$ 45,609,233	\$ 45,609,233			
Revenues:						
Charges for Services	\$ 105,759,222	\$ 105,759,222	\$ 35,038,613	33.13%	\$ 31,295,825	33.16%
Investment Income	1,772,950	1,772,950	603,452	34.04%	708,349	36.51%
Miscellaneous	-	-	116,084	-	517,329	-
Revenue without use of Net Position	107,532,172	107,532,172	35,758,149	33.25%	32,521,503	33.77%
Use of Net Position	10,692,079	10,692,079	-	-	-	-
TOTAL REVENUES	\$ 118,224,251	\$ 118,224,251	\$ 35,758,149	30.25%	\$ 32,521,503	32.82%
Appropriations:						
Human Resources	\$ 118,214,251	\$ 118,214,251	\$ 38,305,455	32.40%	\$ 33,925,272	34.24%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 118,224,251	\$ 118,224,251	\$ 38,305,455	32.40%	\$ 33,925,272	34.24%
Projected Net Position December 31	\$ 34,917,154	\$ 34,917,154				
Estimated Net Position as of Report Date			\$ 43,061,927			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

610-Fleet Management

The Fleet Management Fund accounts for all financial transactions related to the maintenance of the County fleet.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 14,597,780	\$ 14,597,780	\$ 14,597,780			
Revenues:						
Charges for Services	\$ 16,541,782	\$ 16,541,782	\$ 7,641,552	46.20%	\$ 6,052,515	39.50%
Investment Income	222,000	222,000	174,312	78.52%	127,178	51.80%
Miscellaneous	344,000	344,000	552,646	160.65%	466,569	135.83%
Other Financing Sources	35,000	35,000	200	0.57%	15,972	106.48%
TOTAL REVENUES	\$ 17,142,782	\$ 17,142,782	\$ 8,368,709	48.82%	\$ 6,662,234	41.83%
Appropriations:						
Support Services	\$ 13,447,640	\$ 13,447,640	\$ 4,021,502	29.90%	\$ 4,031,059	29.80%
Non-Departmental:						
Contingency	17,000	17,000	-	-	-	-
Fleet Management	1,952,429	1,952,429	650,810	33.33%	737,293	33.33%
Total Non-Departmental	1,969,429	1,969,429	650,810	33.05%	737,293	32.80%
Appropriations without Working Capital Reserve	15,417,069	15,417,069	4,672,312	30.31%	4,768,352	30.23%
Working Capital Reserve	1,725,713	1,725,713	-	-	-	-
TOTAL APPROPRIATIONS	\$ 17,142,782	\$ 17,142,782	\$ 4,672,312	27.26%	\$ 4,768,352	29.94%
Projected Net Position December 31	\$ 16,323,493	\$ 16,323,493				
Estimated Net Position as of Report Date			\$ 18,294,178			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

611-Risk Management

The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. Annual insurance premiums are paid in January.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 12,726,098	\$ 12,726,098	\$ 12,726,098			
Revenues:						
Charges for Services	\$ 16,000,000	\$ 16,000,000	\$ 5,333,334	33.33%	\$ 5,337,787	33.33%
Investment Income	216,650	216,650	234,869	108.41%	138,858	140.97%
Miscellaneous	-	-	35,853	-	148,208	54.89%
TOTAL REVENUES	\$ 16,216,650	\$ 16,216,650	\$ 5,604,055	34.56%	\$ 5,624,853	34.34%
Appropriations:						
Financial Services	\$ 15,170,587	\$ 15,170,587	\$ 7,640,682	50.37%	\$ 6,795,673	43.44%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
Appropriations without Working Capital Reserve	15,180,587	15,180,587	7,640,682	50.33%	6,795,673	43.41%
Working Capital Reserve	1,036,063	1,036,063	-	-	-	-
TOTAL APPROPRIATIONS	\$ 16,216,650	\$ 16,216,650	\$ 7,640,682	47.12%	\$ 6,795,673	41.48%
Projected Net Position December 31	\$ 13,762,161	\$ 13,762,161				
Estimated Net Position as of Report Date			\$ 10,689,472			

YTD FINANCIAL REPORT 2026 | 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 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 8,556,956	\$ 8,556,956	\$ 8,556,956			
Revenues:						
Charges for Services	\$ 3,000,000	\$ 3,000,000	\$ 1,000,000	33.33%	\$ 1,000,372	33.33%
Investment Income	443,450	443,450	195,830	44.16%	200,706	34.94%
Revenue without use of Net Position	3,443,450	3,443,450	1,195,830	34.73%	1,201,078	33.59%
Use of Net Position	2,458,589	2,458,589	-	-	-	-
TOTAL REVENUES	\$ 5,902,039	\$ 5,902,039	\$ 1,195,830	20.26%	\$ 1,201,078	20.27%
Appropriations:						
Human Resources	\$ 5,892,039	\$ 5,892,039	\$ 1,933,460	32.81%	\$ 1,822,868	30.81%
Non-Departmental:						
Contingency	10,000	10,000	-	-	-	-
Total Non-Departmental	10,000	10,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 5,902,039	\$ 5,902,039	\$ 1,933,460	32.76%	\$ 1,822,868	30.76%
Projected Net Position December 31	\$ 6,098,367	\$ 6,098,367				
Estimated Net Position as of Report Date			\$ 7,819,326			

YTD FINANCIAL REPORT 2026 | GWINNETT COUNTY

613-Auto Liability Fund

The Auto Liability Fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third-party automobile claims for County vehicles only.

	FY 2026			FY 2025		
	2026 Adopted Budget	Current Annual Budget as of April 2026	Actuals YTD as of April 2026	% Actual to Current Budget	Actuals YTD as of April 2025	% Actual to April 2025 Budget
Estimated Net Position January 1	\$ 6,883,716	\$ 6,883,716	\$ 6,883,716			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 1,500,000	33.33%	\$ 1,500,367	33.33%
Investment Income	217,650	217,650	111,700	51.32%	114,140	53.84%
TOTAL REVENUES	\$ 4,717,650	\$ 4,717,650	\$ 1,611,699	34.16%	\$ 1,614,508	34.26%
Appropriations:						
Financial Services	\$ 3,500,492	\$ 3,500,492	\$ 822,703	23.50%	\$ 751,382	19.91%
Appropriations without Working Capital Reserve	3,500,492	3,500,492	822,703	23.50%	751,382	19.91%
Working Capital Reserve	1,217,158	1,217,158	-	-	-	-
TOTAL APPROPRIATIONS	\$ 4,717,650	\$ 4,717,650	\$ 822,703	17.44%	\$ 751,382	15.94%
Projected Net Position December 31	\$ 8,100,874	\$ 8,100,874				
Estimated Net Position as of Report Date			\$ 7,672,712			

BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 4/30/2026

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (204)						
Use of Fund Balance	538,288	539,341	1,053	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,053
				Total: Use of Fund Balance	-	1,053
<i>Total: Development and Enforcement Services District Fund</i>			1,053		-	1,053
Street Lighting Fund (207)						
Charges for Services	10,512,410	10,516,313	3,903	GCID 20260084 Incorporation of Izod Court and Rambling Woods Subdivision into the Gwinnett County Streetlighting Program	-	2,600
				GCID 20260460 to incorporate Osceola Court into the Gwinnett County Streetlighting Program.	1,303	1,303
				Total: Charges for Services	1,303	3,903
<i>Total: Street Lighting Fund</i>			3,903		1,303	3,903
Sheriff Special Justice Fund (250)						
Fines and Forfeitures	-	35,829	35,829	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	35,829
				Total: Fines and Forfeitures	-	35,829
<i>Total: Sheriff Special Justice Fund</i>			35,829		-	35,829
Sheriff Special State Fund (252)						
Fines and Forfeitures	-	23,812	23,812	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	15,391
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -March 2026	-	6,484
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds -April 2026	1,937	1,937
				Total: Fines and Forfeitures	1,937	23,812
<i>Total: Sheriff Special State Fund</i>			23,812		1,937	23,812

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (253)						
Fines and Forfeitures	-	44,099	44,099	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	21,832
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	15,637
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2026	6,630	6,630
				Total: Fines and Forfeitures	6,630	44,099
Use of Fund Balance	72,860	114,646	41,786	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	(21,832)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	70,248
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2026	(6,630)	(6,630)
				Total: Use of Fund Balance	(6,630)	41,786
<i>Total: Police Special Justice Fund</i>			85,885		-	85,885
Police Special State Fund (254)						
Fines and Forfeitures	-	129,156	129,156	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	60,979
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	64,120
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2026	4,057	4,057
				Total: Fines and Forfeitures	4,057	129,156
Use of Fund Balance	178,246	49,090	(129,156)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	(60,979)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	(64,120)
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2026	(4,057)	(4,057)
				Total: Use of Fund Balance	(4,057)	(129,156)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (258)						
Fines and Forfeitures	-	23,571	23,571	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	13,656
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	9,862
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2026	53	53
				Total: Fines and Forfeitures	53	23,571
<i>Total: DA Special State Fund</i>			23,571		53	23,571
Airport Operating Fund (570)						
Miscellaneous	1,854,500	1,859,593	5,093	GCID 20260124 RP010-25, lease of a site at the Gwinnett County Airport, to GMD Properties, LLC dba Aircraft Specialists Jet Center. The term of this lease shall be 25 years. This lease may be automatically renewed for three additional five-year terms, for a lifetime term of 40 years.	-	5,093
				Total: Miscellaneous	-	5,093
<i>Total: Airport Operating Fund</i>			5,093		-	5,093
Economic Development Fund (580)						
Use of Net Position	4,037,555	4,049,555	12,000	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.		12,000
				Total: Miscellaneous	-	12,000
<i>Total: Economic Development Fund</i>			12,000		-	12,000
Administrative Support (601)						
Use of Net Position	-	204,176	204,176	GCID 20251316 of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the Defined Contribution Pension Plan program.	204,176	204,176
				Total: Miscellaneous	204,176	204,176
<i>Total: Administrative Support</i>			204,176		204,176	204,176
Total Revenue Budget Adjustments			395,322		207,469	395,322

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 4/30/2026

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (101)						
Assessors' Office	15,633,270	15,656,782	23,512	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	23,512
				Total: Assessors' Office	-	23,512
Transportation	39,929,859	39,939,512	9,653	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	9,653
				Total: Transportation	-	9,653
Planning and Development	7,869,908	7,874,408	4,500	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	-	4,500
				Total: Planning and Development	-	4,500
Sheriff	173,541,610	171,471,650	(2,069,960)	GCID 20260405 BL036-26, Gwinnett County Detention Center employee parking lot and security upgrades project, to NPSG Built, LLC, amount not to exceed \$2,069,960.00.	(2,069,960)	(2,069,960)
				Total: Sheriff	(2,069,960)	(2,069,960)
Judiciary	42,028,874	53,678,874	11,650,000	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	-	11,650,000
				Total: Judiciary	-	11,650,000
Juvenile Court	8,107,232	10,657,232	2,550,000	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,550,000
				Total: Juvenile Court	-	2,550,000

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund Continued (101)						
Child Advocacy and Juvenile Services	7,066,923	7,133,758	66,835	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	66,835
				Total: Child Advocacy and Juvenile Services	-	66,835
Probate Court	5,534,187	5,834,187	300,000	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	-	300,000
				Total: Probate Court	-	300,000
Atlanta Regional Commission	1,234,774	1,244,774	10,000	CFO GCID 20260441 Financial Services is requesting a transfer from Contingency to Subsidies (ARC) to support Gwinnett County's contribution to the Model Atlanta Regional Program (MARC).	10,000	10,000
				Total: Atlanta Regional Commission	10,000	10,000
Food Insecurity	-	150,000	150,000	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	150,000
				Total: Food Insecurity	-	150,000

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund Continued (101)						
Non-Departmental:						
Contingency	13,579,313	9,580,384	(3,998,929)	GCID 20260444 of Change Order No. 3 to RP026-21 Construction Manager at Risk for the renovation of Gwinnett Justice and Administration Center Campus Space with Gilbane Building Company, increasing the contraction by \$38,943,000.00. The contract time will be extended by 16 months. The new project completion date will be July 10, 2029. The mark-up fee will remain unchanged. The contract amount is adjusted to \$143,943,000.00. Authorization for the delegation of authority to the County Administrator to approve guaranteed maximum price authorizations and associated change orders.	(3,998,929)	(3,998,929)
				Total: Contingency	(3,998,929)	(3,998,929)
Contribution to Capital	12,729,858	18,788,747	6,058,889	GCID 20260444 of Change Order No. 3 to RP026-21 Construction Manager at Risk for the renovation of Gwinnett Justice and Administration Center Campus Space with Gilbane Building Company, increasing the contraction by \$38,943,000.00. The contract time will be extended by 16 months. The new project completion date will be July 10, 2029. The mark-up fee will remain unchanged. The contract amount is adjusted to \$143,943,000.00. Authorization for the delegation of authority to the County Administrator to approve guaranteed maximum price authorizations and associated change orders.	3,998,929	3,998,929
				GCID 20260405 BL036-26, Gwinnett County Detention Center employee parking lot and security upgrades project, to NPSG Built, LLC, amount not to exceed \$2,069,960.00	2,069,960	2,069,960
				CFO GCID 20260441 Financial Services is requesting a transfer from Contingency to Subsidies (ARC) to support Gwinnett County's contribution to the Model Atlanta Regional Program (MARC).	(10,000)	(10,000)
				Total: Contribution to Capital	6,058,889	6,058,889
Reserves - Indigent Defense	14,500,000	-	(14,500,000)	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	-	(14,500,000)
				Total: Reserves - Indigent Defense	-	(14,500,000)
Contribution to Fund Balance	4,619,353	4,364,853	(254,500)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(254,500)
				Total: Contribution to Fund Balance	-	(254,500)
Total: General Fund			-		-	-

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and EMS District Fund (202)						
Fire and Emergency Services	191,891,106	191,903,362	12,256	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	12,256
				Total: Fire and Emergency Services	-	12,256
Contribution to Fund Balance	22,918,794	22,906,538	(12,256)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(12,256)
				Total: Contribution to Fund Balance	-	(12,256)
<i>Total: Fire and EMS District Fund</i>						
Development and Enforcement Services District Fund (204)						
Planning and Development	22,933,518	22,934,571	1,053	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	1,053
				Total: Planning and Development	-	1,053
<i>Total: Development and Enforcement Service District Fund</i>						
Recreation Fund (205)						
Non-Departmental:						
Recreation	321,966	821,966	500,000	GCID 20251210 to renew RP031-24, provision of on-demand design, fabrication, installation and demolition of playground equipment and surfacing on an annual contract (January 1, 2026 through December 31, 2026), with American Architectural Design Specialties, Inc. dba Architectural Design Specialties/ Playground Creations; Great Southern Recreation, LLC; and Miracle Recreation Equipment Company, amount not to exceed \$2,240,000.00.	500,000	500,000
				Total: Recreation	500,000	500,000
Contribution to Fund Balance	8,941,317	8,441,317	(500,000)	GCID 20251210 to renew RP031-24, provision of on-demand design, fabrication, installation and demolition of playground equipment and surfacing on an annual contract (January 1, 2026 through December 31, 2026), with American Architectural Design Specialties, Inc. dba Architectural Design Specialties/ Playground Creations; Great Southern Recreation, LLC; and Miracle Recreation Equipment Company, amount not to exceed \$2,240,000.00.	(500,000)	(500,000)
				Total: Contribution to Fund Balance	(500,000)	(500,000)
<i>Total: Recreation Fund</i>						

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (206)						
Police Services	189,775,015	189,663,690	(111,325)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(111,325)
				Total: Police Services	-	(111,325)
Recorder's Court	2,485,214	2,885,214	400,000	GCID 20260125 Transfer Indigent Defense Funds, currently budgeted in Non-Departmental to Recorder's Court, Judiciary, Juvenile Court, and Probate Court operating funds, in accordance with the adopted budget and allocation structure for the current fiscal year 2026. The transfer reflects the approved indigent defense allocations within the General Fund and Police Services District Fund and moves budget to the court agency for operational use.	-	400,000
				Total: Recorder's Court	-	400,000
Non-Departmental	10,825,718	10,425,718	(400,000)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(400,000)
				Total: Non-Departmental	-	(400,000)
Contribution to Fund Balance	11,557,603	11,668,928	111,325	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	111,325
				Total: Contribution to Fund Balance	-	111,325
<i>Total: Police Services District Fund</i>			-		-	-

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (207)						
Transportation	10,507,027	10,510,930	3,903	GCID 20260084 Incorporation of Izod Court and Rambling Woods Subdivision into the Gwinnett County Streetlighting Program	-	2,600
				GCID 20260460 to incorporate Osceola Court into the Gwinnett County Streetlighting Program	1,303	1,303
				Total: Transportation	1,303	3,903
<i>Total: Street Lighting Fund</i>			3,903		1,303	3,903
Sheriff Special Justice Fund (250)						
Sheriff	350,000	385,829	35,829	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	35,829
				Total: Sheriff	-	35,829
<i>Total: Sheriff Special Justice Fund</i>			35,829		-	35,829
Sheriff Special State Fund (252)						
Sheriff	70,000	93,812	23,812	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	15,391
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	6,484
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2026	1,937	1,937
				Total: Sheriff	1,937	23,812
<i>Total: Sheriff Special State Fund</i>			23,812		1,937	23,812
Police Special Justice Fund (253)						
Police Services	72,860	158,745	85,885	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	85,885
				Total: Police Services	-	85,885
<i>Total: Police Special Justice Fund</i>			85,885		-	85,885

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
DA Special State Fund (258)						
District Attorney	31,718	55,289	23,571	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - February 2026	-	13,656
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - March 2026	-	9,862
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds - April 2026	53	53
				Total: District Attorney	53	23,571
<i>Total: DA Special State Fund</i>			23,571		53	23,571
Water and Sewer Operating Fund (501)						
Water Resources	406,463,141	403,963,141	(2,500,000)	GCID 20260122 BL010-26, Suwanee Creek Diversion Pump Station improvement project, to Lakeshore Engineering, LLC, amount not to exceed \$20,523,750.00.	-	(2,500,000)
				Total: Water Resources	-	(2,500,000)
Working Capital Reserve	78,017,842	80,517,842	2,500,000	GCID 20260122 BL010-26, Suwanee Creek Diversion Pump Station improvement project, to Lakeshore Engineering, LLC, amount not to exceed \$20,523,750.00.	-	2,500,000
				Total: Working Capital Reserve	-	2,500,000
<i>Total: Water and Sewer Operating Fund</i>			-		-	-
Airport Operating Fund (570)						
Working Capital Reserve	96,017	101,110	5,093	GCID 20260124 RP010-25, lease of a site at the Gwinnett County Airport, to GMD Properties, LLC dba Aircraft Specialists Jet Center. The term of this lease shall be 25 years. This lease may be automatically renewed for three additional five-year terms, for a lifetime term of 40 years.	-	5,093
				Total: Working Capital Reserve	-	5,093
<i>Total: Airport Operating Fund</i>			5,093		-	5,093
Economic Development Fund (580)						
Planning and Development	9,607,855	9,619,855	12,000	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	12,000
				Total: Planning and Development	-	12,000
<i>Total: Economic Development Fund</i>			12,000		-	12,000

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administration Support Fund (601)						
County Administration	10,419,090	10,676,340	257,250	GCID 20260358 of the February 28, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenue based on actual receipts and anticipated appropriations.	257,250	257,250
				Total: County Administration	257,250	257,250
Law	5,680,552	6,075,552	395,000	GCID 20260398 Requesting approval of a budget transfer totaling \$395,000 to fund two unbudgeted retirement payouts that posted in January and March. The shortfall resulted from separation payouts not anticipated during budget development. The Department evaluated salary savings and General Operating Expenditures and determined sufficient resources are not available to absorb the cost; therefore, funding is requested from the NonDepartmental Contingency account within the Administrative Support Fund. This transfer will offset the deficit in the Salaries account.	395,000	395,000
				Total: Law	395,000	395,000
Information Technology	75,638,252	75,582,678	(55,574)	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	(55,574)
				Total: Information Technology	-	(55,574)
Working Capital Reserve	-	-	-	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	53,074
				GCID 20251316 of a Resolution to amend the 2025 Compensation Plan to reflect a market adjustment of four percent; to amend the 2025 Budget to provide the necessary funding related to the market adjustment; and to approve a supplemental program to the	(53,074)	(53,074)
				Total: Working Capital Reserve	(53,074)	-

Department/Fund	2026 Adopted Budget	2026 Current Annual Budget April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund Continued (601)						
Contingency	999,500	604,500	(395,000)	GCID 20260398 Requesting approval of a budget transfer totaling \$395,000 to fund two unbudgeted retirement payouts that posted in January and March. The shortfall resulted from separation payouts not anticipated during budget development. The Department evaluated salary savings and General Operating Expenditures and determined sufficient resources are not available to absorb the cost; therefore, funding is requested from the NonDepartmental Contingency account within the Administrative Support Fund. This transfer will offset the deficit in the Salaries and Wages – Other account.	(395,000)	(395,000)
				Total: Contingency	(395,000)	(395,000)
Support Services	27,392,071	27,394,571	2,500	GCID 20260252 of the January 31, 2026 Monthly Financial Status Report and ratification of all budget amendments. Approval/authorization of a Resolution amending the FY2026 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations.	-	2,500
				Total: Support Services	-	2,500
<i>Total: Administrative Support Fund</i>			204,176		204,176	204,176
Total Appropriation Budget Adjustments			\$ 395,322		\$ 207,469	\$ 395,322